



LEGAL DIVISION

MEMORANDUM

TO: Mayor Diane Wolfe Marlin and Urbana City Council

COPY: Carol Mitten, City Administrator

FROM: Curt Borman, Assistant City Attorney

DATE: January 15, 2020

SUBJECT: Consideration of Resolutions Authorizing Protest/Request for Hearing/Intervention in Property Tax Exemption Proceedings concerning OSF Healthcare System and the Carle Foundation (Revenue Year 2019 Pay 2020)

Introduction. The two proposed resolutions will allow the City to initiate, intervene in, and participate in property tax exemption proceedings before the Champaign County Board of Review and the Illinois Department of Revenue involving OSF Healthcare System, d/b/a OSF Heart of Mary Medical Center, and the Carle Foundation for revenue year 2019 pay 2020 for parcels these entities own in the City of Urbana.

Background. On January 14, 2020, the Cunningham Town Board passed Resolution Nos. T-2020-01-003R (concerning OSF) and T-2020-01-004R (concerning Carle), authorizing the Cunningham Township Assessor and Township Attorney to initiate, intervene in, and participate in property tax exemption proceedings before the Champaign County Board of Review and the Illinois Department of Revenue involving OSF Healthcare System and the Carle Foundation for revenue year 2019 pay 2020 for parcels these entities own in Cunningham Township. The resolutions under consideration will give the Township Attorney the same authority to represent the City's interests in tax exemption proceedings for revenue year 2019 pay 2020 concerning OSF Healthcare System and Carle Foundation for parcels located within the City of Urbana.

Fiscal Impact. The City will incur attorney's fees in an amount to be determined. However, the combined attorney's fees of the Township and the City will be minimized because one attorney will represent both entities.

Recommendation. Approve the Resolutions Authorizing Protest/Request for Hearing/Intervention in Property Tax Exemption Proceedings concerning OSF Healthcare System and the Carle Foundation (Revenue Year 2019 Pay 2020).

RESOLUTION NO. 2020-01-008R

**RESOLUTION AUTHORIZING PROTEST/REQUEST FOR
HEARING/INTERVENTION IN PROPERTY TAX EXEMPTION PROCEEDINGS**

**(OSF Healthcare System d/b/a OSF Heart of Mary Medical Center
For Revenue Year 2019 Pay 2020)**

WHEREAS, the City of Urbana (“City”) is a home rule unit of local government pursuant to Article VII, Section 6, of the Illinois Constitution, 1970, and may exercise any power and perform any function pertaining to its government and affairs, and the passage of this Resolution constitutes an exercise of the City’s home rule powers and functions as granted in the Illinois Constitution, 1970; and

WHEREAS, the Illinois Department of Revenue (IDOR) has granted a real property tax exemption to OSF Healthcare System d/b/a OSF Heart of Mary Medical Center on real property located within the City for revenue year 2018 pay 2019; and

WHEREAS, such real property apparently does not qualify for a real estate property tax exemption under Article IX, Section 6, of the Illinois Constitution, 1970, or the Property Tax Code of the State of Illinois; and

WHEREAS, the City has the right to initiate or intervene in proceedings before the Champaign County Board of Review and the IDOR to protect the City’s revenue interest in the valuation of real property located within the City; and

WHEREAS, the City Council, after due consideration, finds that defending the City’s real property tax base by initiating, intervening in, or participating in property tax exemption proceedings before the Champaign County Board of Review and the IDOR concerning OSF Healthcare System d/b/a OSF Heart of Mary Medical Center is in the best interests of the residents of the City and is desirable for the welfare of the City’s government and affairs.

NOW, THEREFORE, BE IT RESOLVED by the City Council, of the City of Urbana, Illinois, as follows:

The corporate authorities hereby authorize the Township Attorney of the Town of Cunningham to take such action as is appropriate to initiate, intervene in, or participate in property tax exemption proceedings before the Champaign County Board of Review and the Illinois Department of Revenue involving OSF Healthcare System d/b/a OSF Heart of Mary Medical Center for revenue year 2019

pay 2020 for the parcels listed in Exhibit “A,” which is attached hereto and incorporated herein by reference.

PASSED BY THE CITY COUNCIL this Date day of Month, Year.

AYES:

NAYS:

ABSTENTIONS:

Charles A. Smyth, City Clerk

APPROVED BY THE MAYOR this Date day of Month, Year.

Diane Wolfe Marlin, Mayor

Exhibit A

**OSF HEALTHCARE SYSTEM D/B/A OSF HEART OF MARY MEDICAL CENTER
PARCEL NUMBERS**

91-21-07-403-001	91-21-07-404-008	91-21-07-409-005
91-21-07-403-002	91-21-07-404-009	91-21-07-409-010
91-21-07-403-003	91-21-07-404-010	91-21-07-409-011
91-21-07-403-004	91-21-07-408-001	91-21-07-409-012
91-21-07-403-005	91-21-07-408-002	91-21-07-409-013
91-21-07-403-006	91-21-07-408-003	91-21-07-409-014
91-21-07-403-007	91-21-07-408-004	91-21-07-409-015
91-21-07-403-008	91-21-07-408-005	91-21-07-409-016
91-21-07-403-009	91-21-07-408-006	91-21-07-409-018
91-21-07-404-001	91-21-07-408-007	91-21-07-409-019
91-21-07-404-002	91-21-07-408-008	91-21-07-409-021
91-21-07-404-003	91-21-07-408-009	91-21-07-409-022
91-21-07-404-004	91-21-07-408-010	91-21-07-409-023
91-21-07-404-005	91-21-07-408-011	91-21-07-409-024
91-21-07-404-006	91-21-07-408-012	91-21-07-413-011
91-21-07-404-007	91-21-07-409-004	

RESOLUTION NO. 2020-01-009R

**RESOLUTION AUTHORIZING PROTEST/REQUEST FOR
HEARING/INTERVENTION IN PROPERTY TAX EXEMPTION PROCEEDINGS**

(Carle Foundation for Revenue Year 2019 Pay 2020)

WHEREAS, the City of Urbana (“City”) is a home rule unit of local government pursuant to Article VII, Section 6, of the Illinois Constitution, 1970, and may exercise any power and perform any function pertaining to its government and affairs, and the passage of this Resolution constitutes an exercise of the City’s home rule powers and functions as granted in the Illinois Constitution, 1970; and

WHEREAS, the Illinois Department of Revenue (IDOR) has granted a real property tax exemption to the Carle Foundation on real property located within the City for revenue year 2012 pay 2013; and

WHEREAS, such real property apparently does not qualify for a real estate property tax exemption under Article IX, Section 6, of the Illinois Constitution, 1970, or the Property Tax Code of the State of Illinois; and

WHEREAS, the City has the right to initiate or intervene in proceedings before the Champaign County Board of Review and the IDOR to protect the City’s revenue interest in the valuation of real property located within the City; and

WHEREAS, the City Council, after due consideration, finds that defending the City’s real property tax base by initiating, intervening in, or participating in property tax exemption proceedings before the Champaign County Board of Review and the IDOR concerning the Carle Foundation is in the best interests of the residents of the City and is desirable for the welfare of the City’s government and affairs.

NOW, THEREFORE, BE IT RESOLVED by the City Council, of the City of Urbana, Illinois, as follows:

The corporate authorities hereby authorize the Township Attorney of the Town of Cunningham to take such action as is appropriate to initiate, intervene in, or participate in property tax exemption proceedings before the Champaign County Board of Review and the Illinois Department of Revenue involving the Carle Foundation for revenue year 2019 pay 2020 for the parcels listed in Exhibit “A,” which is attached hereto and incorporated herein by reference.

PASSED BY THE CITY COUNCIL this Date day of Month, Year.

AYES:

NAYS:

ABSTENTIONS:

Charles A. Smyth, City Clerk

APPROVED BY THE MAYOR this Date day of Month, Year.

Diane Wolfe Marlin, Mayor

Exhibit A

CARLE FOUNDATION PARCEL NUMBERS

91-21-05-100-017	91-21-08-305-008	91-21-08-309-002
91-21-08-302-001	91-21-08-305-014	91-21-08-309-003
91-21-08-302-002	91-21-08-305-015	91-21-08-309-004
91-21-08-302-003	91-21-08-305-016	91-21-08-309-005
91-21-08-302-004	91-21-08-305-017	91-21-08-309-006
91-21-08-302-005	91-21-08-305-018	91-21-08-309-007
91-21-08-302-007	91-21-08-305-019	91-21-08-309-008
91-21-08-302-008	91-21-08-305-020	91-21-08-309-009
91-21-08-302-009	91-21-08-305-021	91-21-08-310-001
91-21-08-302-010	91-21-08-306-001	91-21-08-325-001
91-21-08-302-011	91-21-08-306-002	91-21-08-327-006
91-21-08-302-014	91-21-08-306-003	91-21-08-327-007
91-21-08-302-015	91-21-08-306-004	91-21-08-327-008
91-21-08-302-016	91-21-08-306-005	91-21-08-327-009
91-21-08-302-017	91-21-08-306-006	91-21-08-327-010
91-21-08-302-018	91-21-08-306-007	91-21-08-327-011
91-21-08-302-019	91-21-08-306-008	91-21-08-327-012
91-21-08-302-020	91-21-08-306-009	91-21-08-327-013
91-21-08-302-022	91-21-08-306-010	91-21-08-356-002
91-21-08-302-023	91-21-08-307-001	91-21-08-356-003
91-21-08-302-024	91-21-08-307-002	91-21-08-356-004
91-21-08-303-007	91-21-08-307-003	91-21-08-356-010
91-21-08-303-008	91-21-08-307-004	91-21-08-358-014
91-21-08-303-009	91-21-08-307-005	91-21-08-361-006
91-21-08-303-010	91-21-08-307-006	91-21-08-361-008
91-21-08-303-011	91-21-08-308-001	91-21-08-361-009
91-21-08-303-012	91-21-08-308-002	91-21-08-362-015
91-21-08-303-014	91-21-08-308-003	91-21-08-376-007
91-21-08-303-024	91-21-08-308-004	91-21-08-376-016
91-21-08-303-025	91-21-08-308-005	91-21-08-376-022
91-21-08-303-026	91-21-08-308-006	91-21-08-376-027
91-21-08-304-003	91-21-08-308-007	91-21-08-376-028
91-21-08-304-011	91-21-08-308-009	91-21-08-376-029
91-21-08-304-012	91-21-08-308-010	91-21-08-376-030
91-21-08-304-013	91-21-08-308-011	91-21-08-376-031
91-21-08-304-014	91-21-08-308-013	91-21-08-376-032
91-21-08-304-015	91-21-08-308-014	91-21-08-376-033
91-21-08-304-016	91-21-08-308-015	91-21-08-376-034
91-21-08-304-018	91-21-08-308-016	91-21-08-376-035
91-21-08-304-019	91-21-08-308-017	91-21-08-376-036
91-21-08-304-020	91-21-08-308-018	91-21-08-376-037
91-21-08-305-006	91-21-08-308-021	93-21-21-404-001
91-21-08-305-007	91-21-08-309-001	93-21-21-404-001