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## TAX - ILLINOIS

## WKS Crystal Lake, LLC v. LeFew

Appellate Court of Illinois, Second District - December 23, 2015 - N.E.3d - 2015 IL App (2d) 150544 - 2015 WL 9460075

Taxpayers brought action challenging propriety of tax levy ordinance enacted by city. The Circuit Court granted summary judgment in favor of taxpayers. City appealed.

The Appellate Court reversed, holding that:

- Tax levy ordinance was not ordinance directed at expenditure of money requiring stricter voting requirements;
- City's adoption of Robert's Rules of Order was not inconsistent with Municipal Code; and
- Ordinance's reference to Municipal Code did not render Code's voting requirements applicable to passage of ordinance.

City's tax levy ordinance was not directed to the expenditure of money, and therefore provision of Municipal Code governing adoption of ordinances did not require the affirmative vote of all elected members city council in order to pass ordinance, rather ordinance was directed at raising of money through a tax levy.

Home rule city's adoption of Robert's Rules of Order was not inconsistent with Municipal Code, and therefore Municipal Code provision governing city council meeting voting requirements did not apply to city council's adoption of tax levy ordinance. City's adoption of Robert's Rules of Order to provide the voting procedures generally applicable in city council meetings operated as a statute "governing the passage of ordinances" within the city, and Municipal Code explicitly yielded to such home rule ordinances.

Tax levy ordinance's reference to "Illinois Municipal Code" did not render Code's city council voting requirements, which required more affirmative votes than did city code's requirements, applicable to passage of ordinance, where applicable section of Municipal Code expressly permitted adoption of other voting procedures.

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