

---

---

# Village of Kirkland

---

---

## 2022 Village of Kirkland Sales Tax Referendum

### *Information Session*



# 2022 Village of Kirkland Sales Tax Referendum – Information Session

The Village of Kirkland will be bringing forth a Referendum question that states the following:

SHALL THE CORPORATE AUTHORITIES OF THE VILLAGE OF KIRKLAND BE AUTHORIZED TO LEVY A NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX (WHICH TOGETHER ARE COMMONLY REFERRED TO AS "MUNICIPAL SALES TAX") AT A RATE OF 1% OF ELIGIBLE SALES FOR EXPEDITURES ON MUNICIPAL OPERATIONS, EXPENDITURES ON PUBLIC INFRASTRUCTURE, OR PROPERTY TAX RELIEF?

- This Referendum Question will be on the June 28, 2022 General Primary Election Ballot.
- This referendum, as stated above, is to increase the Village of Kirkland Sales Tax by 1%.

---

---

## **Village of Kirkland**

---

---



# 2022 Village of Kirkland Sales Tax Referendum – Information Session

The referendum, if successful, would generally implement a 1% additional tax on most items sold at retail in the Village of Kirkland, such as:

- Gasoline and most fuels (not aviation fuel)
- Home supplies
- Clothing
- Cosmetics
- Tools
- Meals/beverages consumed at restaurants

The referendum also includes a 1% service tax, which would generally apply to businesses providing services to the community, such as:

- Auto repair and service
- Home renovation and repair
- Computer repair and service

---

---

## **Village of Kirkland**

---

---



# 2022 Village of Kirkland Sales Tax Referendum – Information Session

The referendum, if successful, would have the following EXECPTIONS which would not implement a 1% additional tax on these items sold at retail in the Village of Kirkland, such as:

- Prescription and most non-prescription medication, medical appliances, and medical supplies (i.e. diabetic syringes and needles)
- Most food items that are not consumed on-premises (NOTE: soft drinks and alcoholic beverages are subject to the tax)
- Vehicles and other items titled and registered through an agency of the State of Illinois

More information on the Retailers Occupation Tax and Service Occupation Tax can be found on Illinois.gov website.

---

---

## Village of Kirkland

---

---



# 2022 Village of Kirkland Sales Tax Referendum – Information Session

This Sales Tax increase will be captured from not only those living in Kirkland, but anyone who visits during activities such as:

- Kirkland Lions Club 4<sup>th</sup> of July Festival
- Kirkland Fall Festival
- Christmas in Kirkland Festivities
- Hiawatha Sporting Events / Concerts / Shows & Rec League Baseball, Softball and Football
- Bike Rides / Motorcycle Runs / Etc.

The Sales Tax increase is also applicable to goods manufactured, produced and sold out of Kirkland from GIC Components, Shape Master, Hines Lumber and Euclid

**\*\* THE SALES TAX INCREASE WILL NOT BE IN EFFECT UNTIL 01 JANUARY 2023 \*\***

---

---

## Village of Kirkland

---

---



# 2022 Village of Kirkland Sales Tax Referendum – Information Session

This Sales Tax increase is necessary in order to fund much needed Kirkland Street Replacement projects over the next couple of years

- Streets within the Village of Kirkland are deteriorating quickly, with streets in both Country Meadows and Kirkwood approaching 20 years of age and other Village streets being over 25+ years of age.
- The average surface life for a street is 15-20 years, putting most of the Village's streets at significant risk.
- Increase “wear and tear” on aged streets causes Base damage, which increases the cost of replacement when the time comes.
- 100% of the increased Sales Tax Revenue from this referendum, if successful, will be for Street Project work.
- Phase 1 (2022 Kirkland Street Project) is already in-progress, which includes significant Stormwater Drainage Work, Base Replacement, Curb Replacement and Street Replacement
- Phase 2 (2023 Kirkland Street Project) is intended to be addressed in 2023 if the referendum is successful

(DISPLAYS IN ROOM SHOW PHASE 1 [ORANGE] AND PHASE 2 [GREEN])

---

---

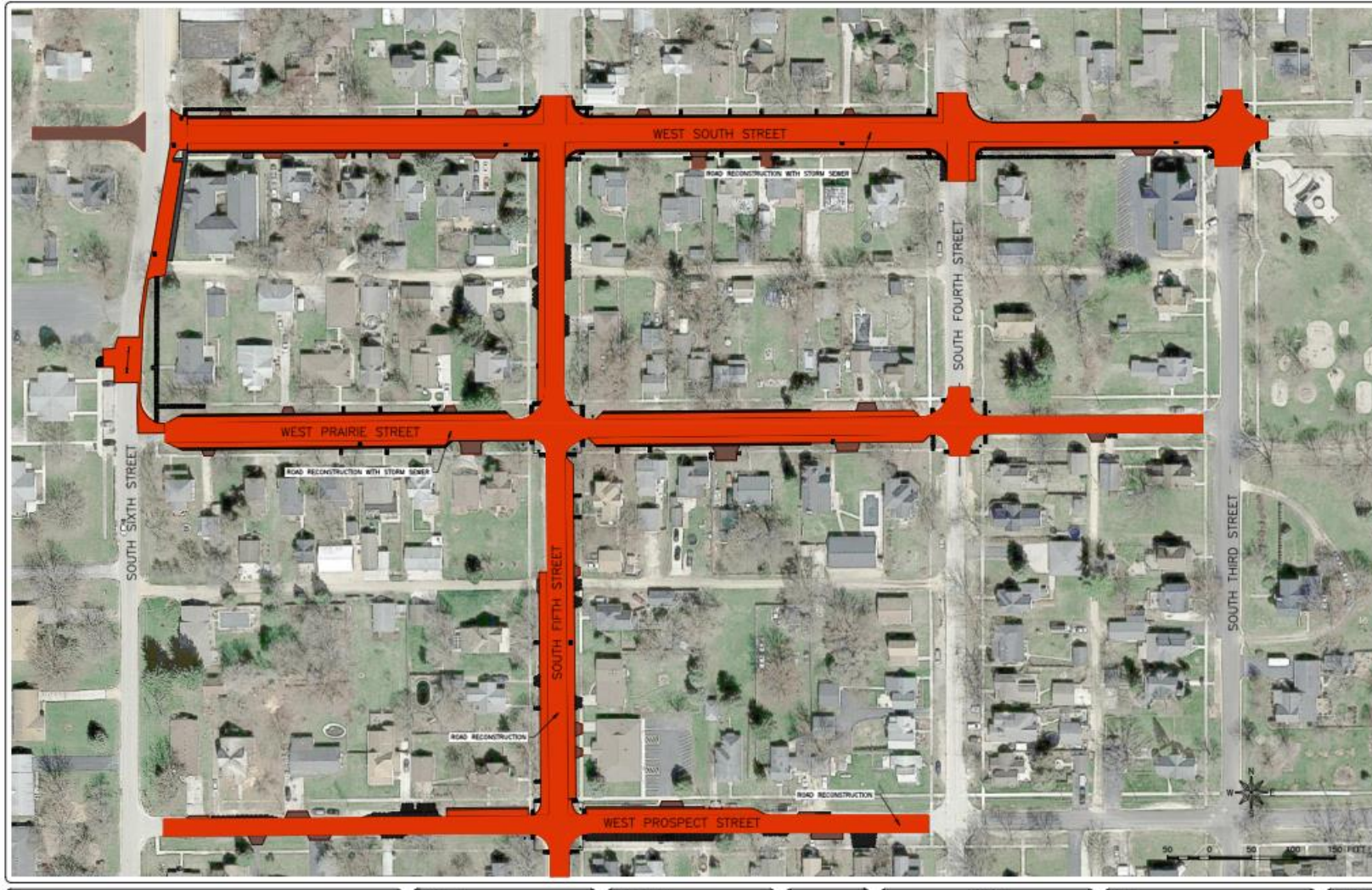
## Village of Kirkland

---

---



# 2022 Village of Kirkland Sales Tax Referendum – Information Session



## Phase 1 Roadway Project

*To Be Completed Summer 2022*

- Project Costs covered by current Sales Tax Structure to repay loan

---

---

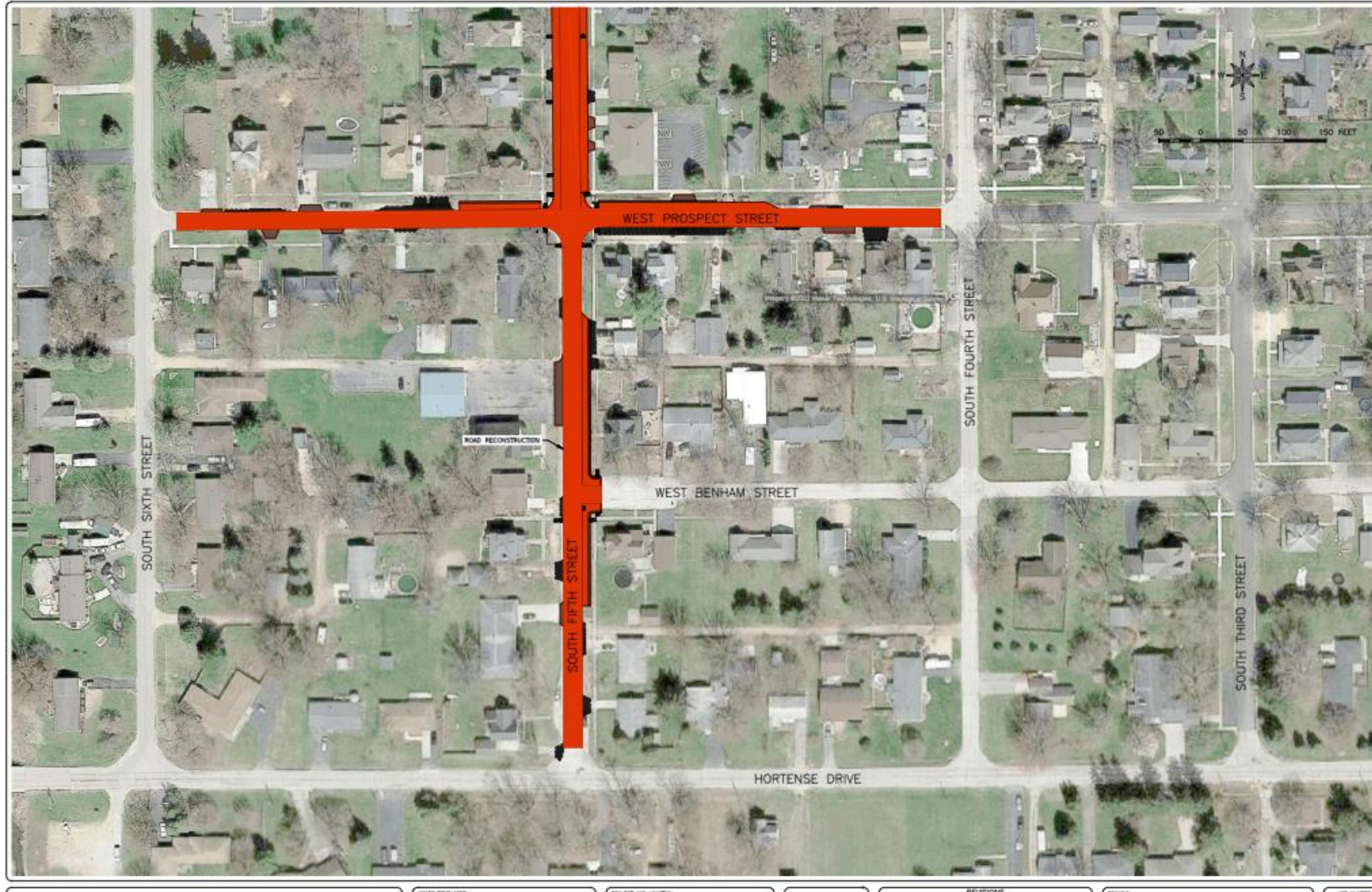
# Village of Kirkland

---

---



# 2022 Village of Kirkland Sales Tax Referendum – Information Session



## Phase 1 Roadway Project

*To Be Completed Summer 2022*

- Project Costs covered by current Sales Tax Structure to repay loan

---

---

# Village of Kirkland

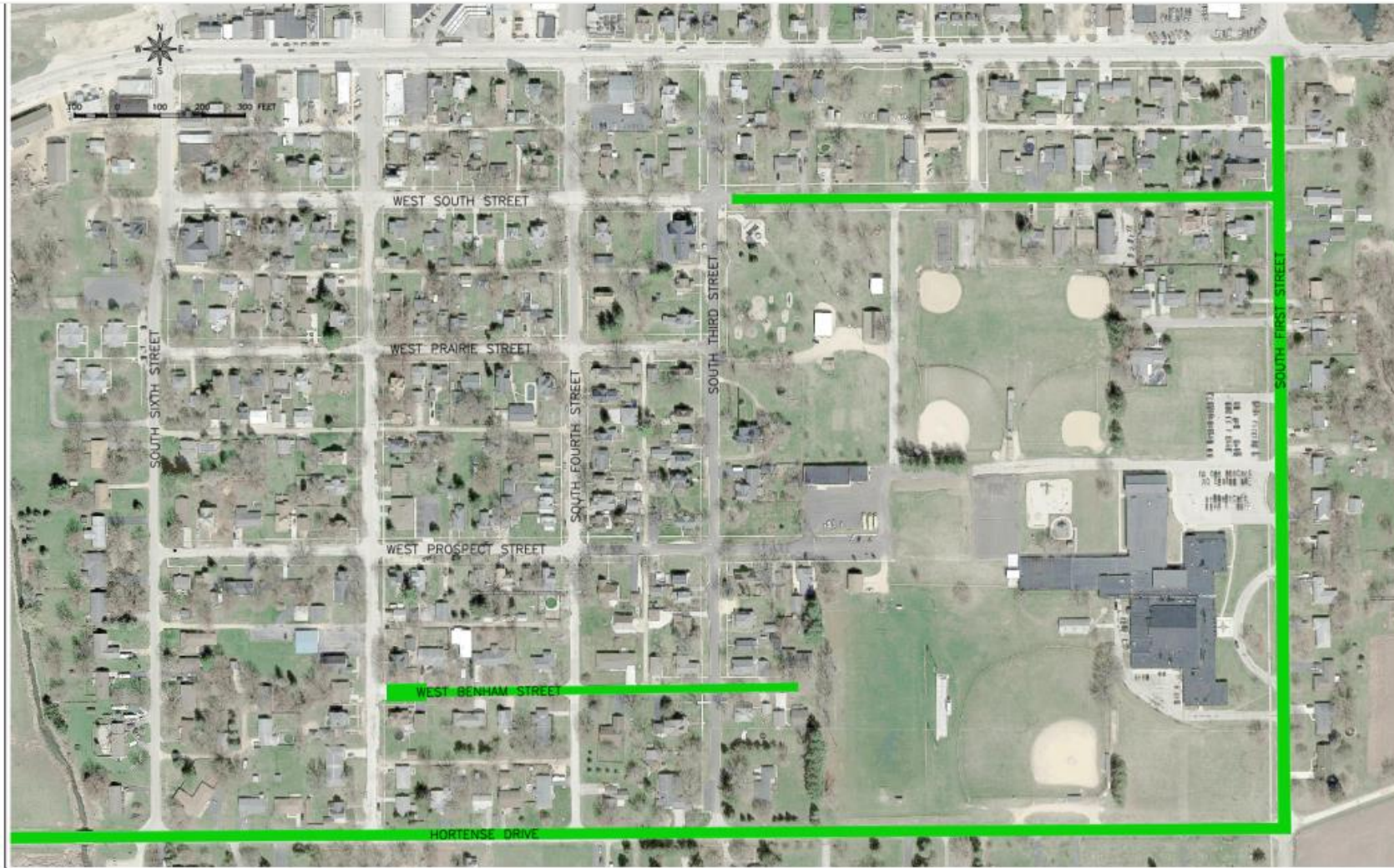
---

---





# 2022 Village of Kirkland Sales Tax Referendum – Information Session



Phase 2 Roadway Project

*To Be Completed in 2023*

Project Costs would be covered  
by increased Sales Tax of 1% if  
Referendum Passes to repay loan

---

---

# Village of Kirkland

---

---



# 2022 Village of Kirkland Sales Tax Referendum – Information Session



Phase 2 Roadway Project

*To Be Completed in 2023*

Project Costs would be covered  
by increased Sales Tax of 1% if  
Referendum Passes to repay loan

---

---

# Village of Kirkland

---

---



# 2022 Village of Kirkland Sales Tax Referendum – Information Session



## Phase 2 Roadway Project

*To Be Completed in 2023*

Project Costs would be covered by increased Sales Tax of 1% if Referendum Passes to repay loan

---

---

# Village of Kirkland

---

---

