



Special Service Area (SSA) Frequently Asked Questions

What is an SSA?

According to Illinois law, a “Special Service Area” is a contiguous area within a municipality or county in which special services are provided in addition to those services provided generally throughout the municipality or county. The cost of the special services are paid from revenues collected from taxes levied or imposed upon property within that area. Stated more simply, SSAs are local tax districts that fund enhanced services and programs, which are paid for by a localized property tax levy within contiguous areas. The enhanced services and programs are in addition to those currently provided through or by the City of Chicago.

Who decides how to spend the tax levy?

Each SSA is governed by a local Commission which oversees and recommends the annual services, budget, and Service Provider Agency to the City. All meetings of the SSA Commission are subject to the Illinois Open Meetings Act. SSA-funded projects typically include, but are not limited to: additional public way maintenance and beautification; district marketing and advertising; business retention/attraction; special events and promotional activities; auto and bike transit; security; façade improvements; and other commercial and economic development initiatives. All of these projects or programs are above and beyond what is already provided by the City of Chicago.

How is the money collected? How much does it cost property owners?

The money is collected by Cook County when property owners in the district pay their taxes. The amount collected varies based on the tax rate, but it can never exceed a certain percentage of a property’s Equalized Assessed Value (EAV) – called the tax rate cap. That tax rate cap is set by the local ordinance that creates the SSA and does not change without additional legislation (i.e., a subsequent ordinance that revises the initial terms of the SSA when it was created). The SSA Commission then sets the tax rate on an annual basis based on the amount budgeted for programs and services in the district. Therefore, there are 2 important factors that determine the cost: 1) a property’s EAV and 2) the annual tax rate. If you own a property with an EAV of \$300,000, for example, with a tax rate of 0.01%, you would see an additional \$300 in taxes on your annual bill.

Why is an SSA desirable?

SSAs can be used to fund a wide range of special or additional services and/or physical improvements in a defined geographic area AND those services and improvements are determined by local representatives of the area. SSAs allow local areas to provide expanded services without the municipality incurring debt or levying a tax on the entire municipality. In an SSA, only the property owners that benefit from the improvements are assessed an additional tax that is used to pay for an expansion of services. Often, services that are provided by an SSA can replace services that a business pays for (e.g., snow removal). The SSA can take the incremental taxes from a group of property owners to provide common services that may have previously been paid for by individual property owners.

What are some examples of other SSAs?

There are 52 SSAs throughout the City of Chicago – from Hyde Park, to Lincoln Park, to the Chicago Loop, to Lincoln Square, Andersonville, and Rogers Park. These SSAs fund a variety of services including security services, façade rebate programs, special events, snow removal, sidewalk litter removal, lighting, landscaping/beautification efforts, and more.



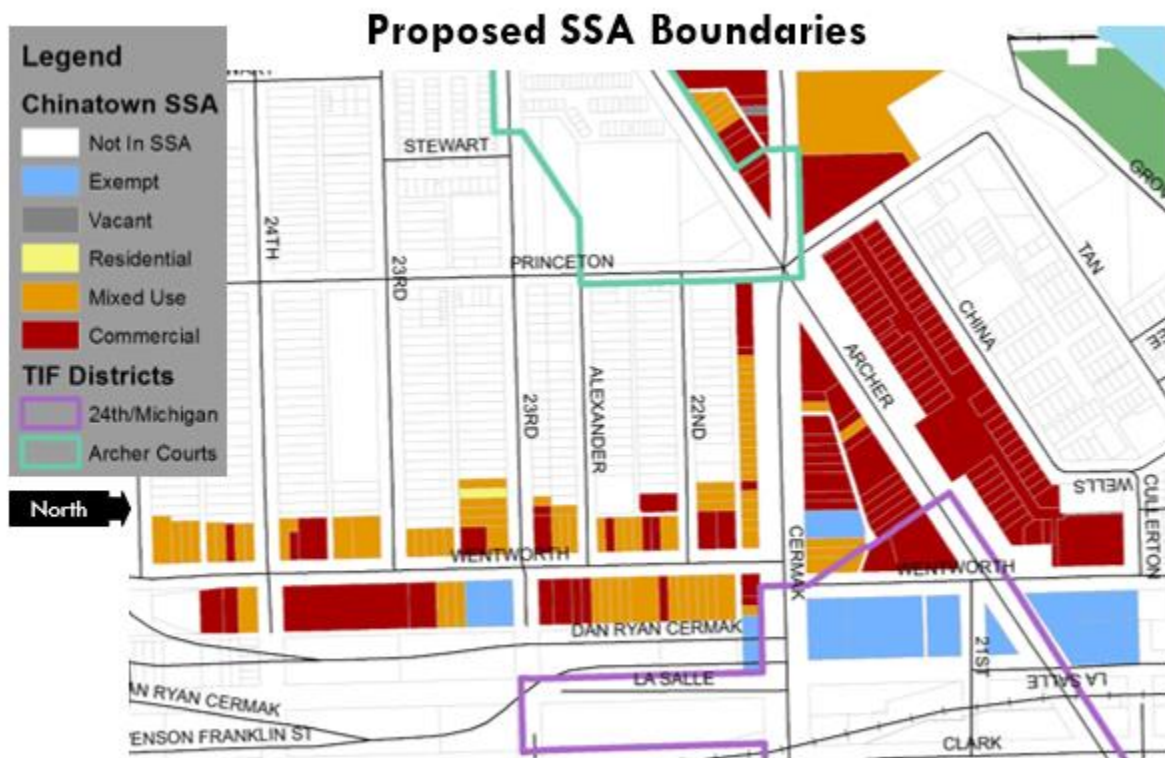
Proposed Chinatown SSA at a glance:

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|-------------------------------|--|
| Proposed first year budget | - \$161,755 |
| Estimated first year tax rate | - 0.31% |
| Tax cap | - 0.80% |
| SSA property mix | - 99% Commercial/Mixed-Use, 1% Residential |
| Median first year cost | - \$382/year |
| Properties affected | - 263 |

In a survey of business owners, residents, and visitors, some of the top concerns were parking, building conditions, vacant buildings and lots, nighttime safety and business mix. The proposed SSA programs will focus on:

- Landscaping and seasonal plantings,
- Lighting of Chinatown Square and Wentworth Avenue,
- Installation of 10-15 new trash cans,
- Sidewalk trash removal,
- Sidewalk snow removal,
- Decorative banners, and
- Special events.

Only the properties outlined in the map below will pay the additional tax and receive the benefits.



For more information, please contact the Chicago Chinatown Chamber of Commerce at (312) 326-5320. Information can also be found online at <http://chicagochinatown.org/proposed-chinatown-ssa/>



特別服務區 (SSA) 常見問題解答

什麼是特別服務區 (SSA) ?

根據伊州法律, “特別服務區”是指一個城市或鄉鎮中提供特別服務的區域, 這種特別的服務是一般性政府服務所沒有涵蓋的, 是對芝加哥市政府一般性服務的補充和完善。特別服務區的特別服務, 其開支成本來自特別服務區範圍內的房產稅 (property tax)。簡而言之, 特別服務區是一種本地稅收區, 取之於民, 用之於民, 特別服務區所提供更完善的社區服務, 其開支均是來自社區內相關業主所繳納的房產稅。

誰決定特別服務區的開支?

每一個特別服務區, 均由當地的社區委員會管理, 來自當地社區的委員會對年度服務內容、預算安排進行監督管理, 並向市政府推薦特別服務的提供方 (Service Provider Agency)。

特別服務區委員會的所有會議, 都必須依照伊州公開會議法案 (Illinois Open Meetings Act) 進行。通常情況下, 特別服務區提供的服務計劃通常包括: 公共通道的額外維護與美化; 為特別服務區提供市場推廣和廣告計劃, 留住社區內現有的商家、吸引新商家; 特別社區活動以及推廣活動; 汽車與自行車相關的交通服務; 社區安全措施; 社區面貌美化, 以及其它旨在拓展社區工商與經濟發展的活動。特別服務區提供的服務, 不僅僅限於上述通常性內容。特別服務區提供的服務與計劃, 均為芝加哥市政服務所沒有涵蓋的, 是對市政府服務更好的補充與完善。

特別服務區經費從何而來? 會對屋主造成多大稅收負擔?

特別服務區的經費, 來自庫克郡向特別服務區範圍內相關屋主所征收的房產稅。特別服務區的徵稅額度, 是以當地稅率為基礎, 但從來不會超過當地房產稅的稅率上限。這類房產稅稅率上限, 由設立特別服務區的市政法規所規定。在相關市政法規沒有立法改動的情況下 (即, 設立特別服務區的相關法規沒有出現修正), 稅率上限不會改變。

在上述原則的指導下, 特別服務區委員會依照年度特別服務計劃所需要的經費數額, 決定特別服務區的房產稅稅率。因此, 將有兩個因素來決定相關屋主所需要額外繳納的房產稅: 1, 房產稅的估值 (EAV)。2, 年度稅率。如果您擁有房產估值為30萬的房產, 同時房產稅稅率為0.01%, 那麼您在當年需要多交\$300的房產稅。

為什麼需要特別服務區?

特別服務區的設立, 可為規定範圍內的區域提供很多特殊的服務或更為完善的服務, 以改進社區面貌。特別服務區具體提供哪些服務內容, 由當地的社區代表決定。特別服務區讓當地社區可以享受額外的服務, 不會給市政當局帶來債務, 也不需要市政府向整個市政轄區征收額外稅收。

取之於民, 用之於民。在特別服務區內, 房產所有者是特別服務區服務的唯一受惠群體, 另一方面, 特別服務區所需的經費則由這些受惠業主支付。通常情況下, 特別服務區提供的服務可以替代一些付費服務, 比如鏟雪。特別服務區向區域內業主們征收的額外稅收, 可以為業主們提供共享服務。在設立特別服務區以前, 這類共享服務可能是某一個業主或某一些業主所付費承擔。

有沒有特別服務區的範例?

芝加哥市共有52個社區都設有特別服務區, 比如海德公園 (Hyde Park), 林肯公園 (Lincoln Park), 芝加哥內環社區 (Chicago Loop), 林肯廣場 (Lincoln Square), 安德森味兒 (Andersonville), 羅傑斯公園 (Rogers Park) 等。這些社區的特別服務區所提供的服務包括改善社區治安、社區面貌改善、特別活動、鏟雪、人行道垃圾清理、改善社區照明、花草園藝類社區美化, 等等。

此項常見問題解答, 是由PLACE Consulting公司為芝城華商會提供, 用於華商會倡導的中國城特別服務區計劃。



“中國城特別服務區”計劃概覽

第一年預算額： \$161,755

第一年稅率預估： 0.31%

稅率上限： 0.8%

特別服務區房產結構： 99%為商業及混合用途， 1%為住宅

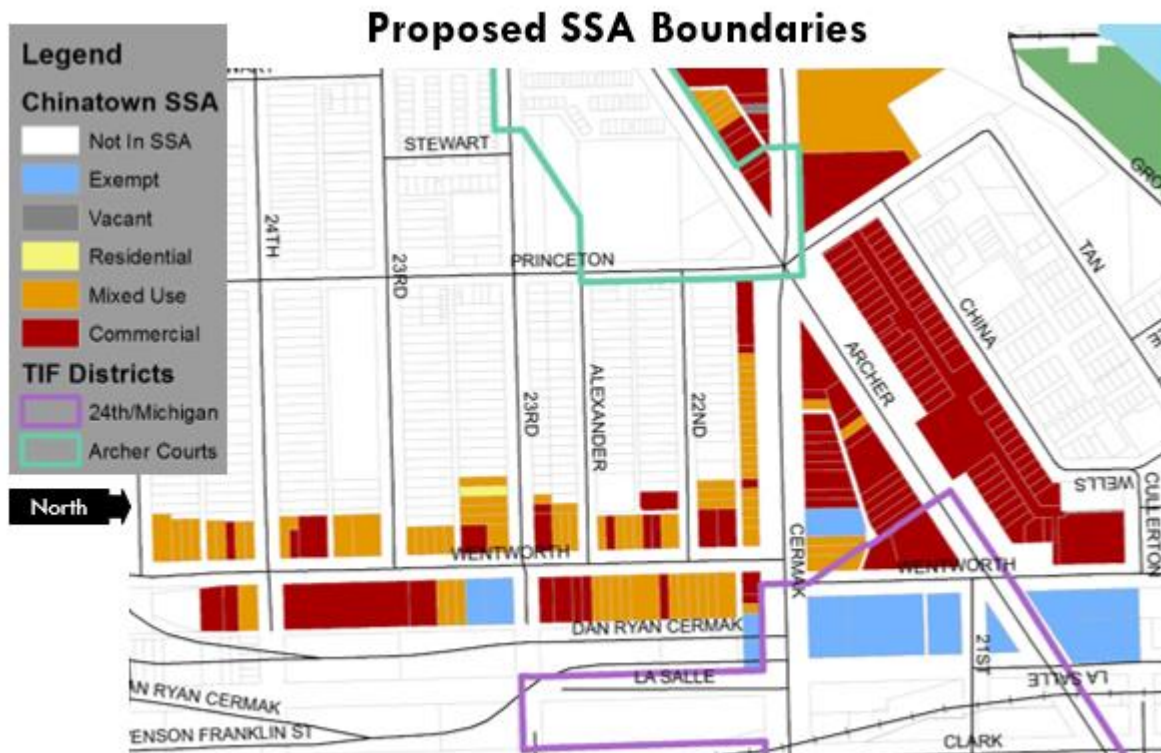
第一年稅收額中位數： \$382

所涉及的房產數量： 263

根據針對商家業主、居民、遊客的一份調查問卷，停車、房屋建築狀態、廢棄房屋與土地、夜間治安、商業類型混合是大家最為關注的問題。根據調查所發現的問題，中國城特別服務區擬將服務重點集中在如下領域：

- 季節性的花草園藝
- 改善華埠廣場、永活街（Wentworth Avenue）的照明
- 新增10到15個垃圾桶
- 人行道垃圾清理
- 人行道鏟雪
- 裝飾性條幅
- 特別社區活動

如下圖所示，只有“中國城特別服務區”計劃的受惠屋主，才需要支付額外的房產稅：



如需了解更多詳情，請致電芝城華商會： (312) 326-5320。相關詳情，亦可上網查詢 (<http://chicagochinatown.org/proposed-chinatown-ssa/>)

此項常見問題解答，是由PLACE Consulting公司為芝城華商會提供，用於華商會倡導的中國城特別服務區計劃。