Memo

To: Dr. Karla Guseman

CC: Board of Education

From: Dr. Ilandus Hampton

Date: 11/17/26

Re: 2026 Tentative Tax Levy

Each year the District is required to adopt the tax levy. The District is required to have the Estimated Levy on public display not less than 7 days or more than 20 days prior to the adoption. Attached are several documents that provide detail on the process of estimating our 2026 levy. I have been in communication with the Township Assessors Offices over the past year. This communication helped me to determine the estimated assessed values and the estimated new constructions values.

We have experienced consecutive increases in EAV over the past 11 years. The District's EAV has increased an average of 5.87%. This is a sign that the local economy continues to be strong. The estimated levy is reflected, based on the economy and conversations with the Township Assessors office. The assessor is hopeful that we will continue to see modest to flat EAV for the upcoming years.

1. 2026 Limiting Tax Rate and Extension Calculations
2. 2026 Levy Summary
3. Chart A – History of Property Tax Rates, Tax Extensions and Tax Collections

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4. Chart B – Equalized Assessed Valuation (EAV) History and Projection
5. Draft of the Certificate of Tax Levy
6. Draft of the Certification of Levy by the Board Secretary
7. Supplemental Levy Bond Resolution

The timeline for the adoption of the 2026 levy is:

- November 17, 2026, Estimated 2026 Tax Levy Presented to the Board of Education
- November 18, 2026, Estimated 2026 Tax Levy Placed on Public Display
- December 15, 2026, Board of Education Adopts 2026 Levy
- December 29, 2026, Last Day to File the 2026 Levy

If you have any questions, please contact me at your convenience.

Thank you