HINCKLEY-BIG ROCK CUSD #429

Cultivating our future

# EXECUTIVE MEMO

**TO:** HBR Board of Education
**FROM:** Dr. Jessica Sonntag, Superintendent
**DATE:** November 18, 2026
**SUBJECT:** 2026 Final Tax Levy

Each year, the District files a tax levy with the county clerks to request local property tax revenue to support District operations. The final 2026 Certificate of Tax Levy for Hinckley-Big Rock CUSD #429 reflects a total levy of $10,692,544.

Under the State of Illinois Property Tax Extension Limitation Law (PTELL) [35 ILCS 200/18-185], often called the "tax cap," a district's property tax extension generally may increase by the lesser of 5% or the Consumer Price Index (CPI), plus amounts attributable to new construction, annexations, and recovered Tax Increment Financing (TIF) areas. PTELL limits the total extension a district may receive; it does not cap an individual property owner's tax bill or assessment.

For the 2026 levy, the CPI is 2.7%. The District's final certificate requests the following amounts by fund:

| | |
|---|---|
| Educational | $7,252,525 |
| Operations & Maintenance | $1,242,082 |
| Transportation | $607,929 |
| Working Cash | $0 |
| Municipal Retirement | $147,880 |
| Social Security | $294,865 |
| Fire Prevention & Safety | $1 |
| Tort Immunity | $365,706 |
| Special Education | $781,556 |
| Leasing | $0 |
| **TOTAL LEVY** | **$10,692,544** |

The certificate includes no levy for Working Cash or leasing. It includes $1 for Fire Prevention & Safety. The District has one outstanding bond issue; the related bond and interest extension is handled separately by the county clerks under the previously filed bond resolutions and is not included in the annual levy total.

The county clerks will determine the actual tax extension in accordance with PTELL and applicable law. The amount ultimately extended may be less than the amount requested on the certificate if the statutory limitation or final county calculations require an adjustment.