DIXON PUBLIC SCHOOLS #170

"A Place to Grow"

www.dps170.org

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Dixon, Illinois 61021

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Dr. Melydi Huyett, Superintendent
Doug Stansford, Asst. Superintendent
Marc Campbell, Business Manager

TO: Board of Education Members
FROM: Dr. Melydi Huyett, Superintendent & Marc Campbell, CSBO
DATE: November 18, 2026
RE: TY 2026 Truth-in-Taxation Hearing

The Truth in Taxation law establishes procedures taxing districts must follow in the adoption of their property tax levies in accordance with 35 ILCS 200/18-55 through 35 ILCS 200/18-100. The Truth in Taxation law requires a taxing district to compare the amount of its proposed aggregate property tax levy, to the amount of taxes extended for the district in the prior year. A notice must be published in a newspaper, and a public hearing must be held if the proposed aggregate tax levy is more than 5% greater than the previous year's tax extension.

Notice will be published in the Dixon Telegraph a Shaw Media publication in accordance with the Truth-in-Taxation legal parameters. Additionally, notification of the Truth-in-Taxation hearing must be posted on the website banner.

To remain in compliance with statutory guidance and to be transparent with our taxpayers all of this information will be posted on our website at dps170.org. The District is required to host the Truth-in-Taxation Hearing because our 2026 Tax Year Levy is greater than 5.0% of the 2025 Tax Year Extension due to the property assessment valuation process.

Once the hearing is complete and the associated documentation is filed and published the District will be in full compliance with the law.

Recommendation:
It is the recommendation of District Administration for the Board in compliance with the law establish a Truth-in-Taxation Hearing prior to the regularly scheduled meeting of the Board of Education on December 16, 2026.

Notice of Proposed Property Tax Increase for Dixon Unit School District #170.

A public hearing to approve a proposed property tax levy increase for Dixon Unit School District #170 for 2026 will be held on December 16th, 2026 at 6:00 pm at the District Office located at 1335 N. Franklin Grove Road, Dixon, Illinois 61021.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Melydi Huyett, Superintendent, 1335 N. Franklin Grove Road, Dixon Illinois 61021, (815) 373-4966.

The corporate and special purpose property taxes extended or abated for last tax year (2025) per Lee County were $23,406,849. The proposed corporate and special purpose property taxes to be levied for the current year (2026) are $26,215,000. This represents a 12.0% increase over the last tax year.

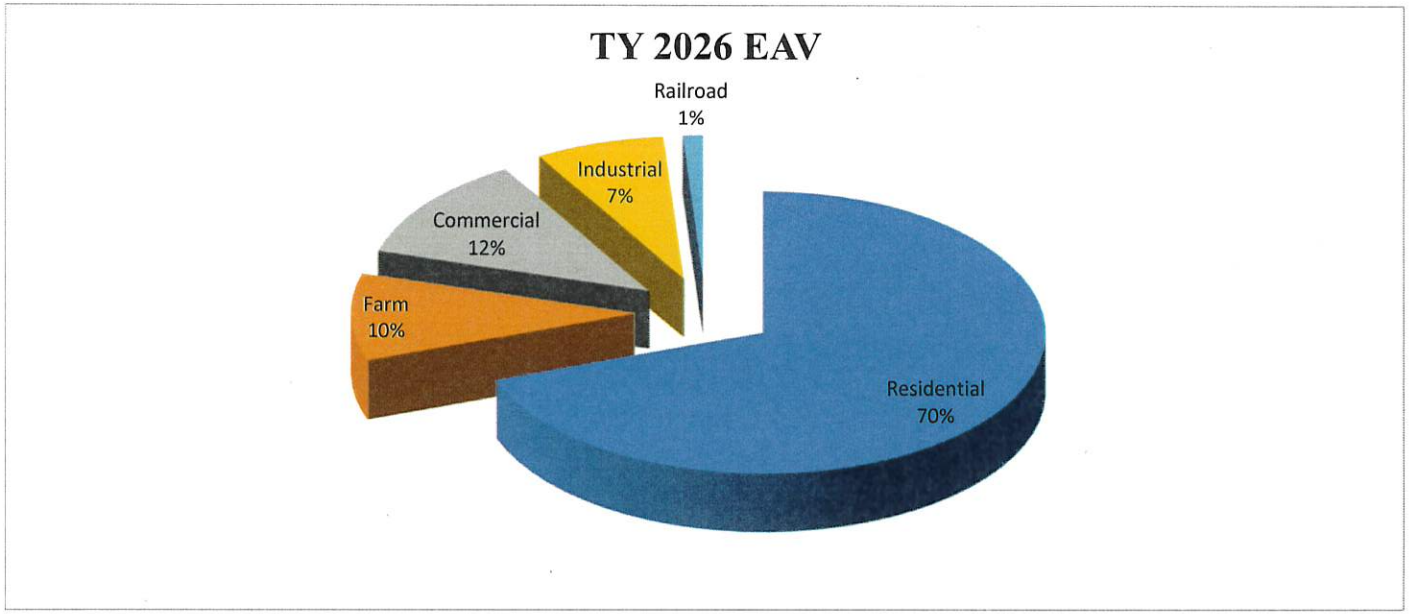
The property taxes extended for debt service and public building commission leases for last tax year (2025) per Lee County were $3,304,388. The estimated property taxes to be levied for debt service and public building commission lease for the current year (2026) are $3,361,298. This represents a 1.7% increase over the last tax year.

The total property taxes extended or abated for last tax year (2025) per Lee County were $26,711,237. The estimated total property taxes to be levied for the current tax year (2026) are $29,576,298. This represents a 10.73% increase over the last tax year.

Tax Year 2026: Equalized Assessed Value

Property Class	TY 2022 EAV	TY 2023 EAV	TY 2024 EAV	TY 2025 EAV	Estimated TY 2026 EAV	%	
Residential	$287,441,719	$321,214,137	$356,822,080	$370,071,814	$411,209,703	69.52%	Residential
Farm	$42,071,132	$46,005,160	$50,590,859	$54,430,847	$59,123,921	10.00%	Farm
Commercial	$60,625,663	$65,344,216	$68,396,988	$68,217,368	$70,558,054	11.93%	Commercial
Industrial	$40,111,597	$41,030,450	$41,620,311	$42,503,018	$43,803,666	7.41%	Industrial
Railroad	$5,691,917	$6,154,313	$5,836,387	$6,213,635	$6,797,496	1.15%	Railroad
	$435,942,028	$479,748,276	$523,266,625	$541,436,682	$591,492,840	100.00%	
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Receipt Year	
	SY 23/24	SY 24/25	SY 25/26	SY 26/27	SY 27/28	Receipt Year	

	Actual TY 2022	*Actual TY 2023*	*Actual TY 2024*	*Actual TY 2025*	*Estimated TY 2025*	
Lee County	$ 393,588,471	$ 432,621,137	$ 470,254,796	$ 486,255,658	$ 533,178,497	90%
Ogle County	$ 42,353,557	$ 47,127,139	$ 53,011,829	$ 55,181,024	$ 58,314,343	10%
Total	$ 435,942,028	$ 479,748,276	$ 523,266,625	$ 541,436,682	$ 591,492,840	
Percent Inc.		10.05%	9.07%	10.00%	9.25%	
Receipt Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Receipt Year	SY 23/24	SY 24/25	SY 25/26	SY 26/27	SY 27/28	



Tax Year: 2026

Assessor Estimated EAV Report by Tax District
Lee County

170 - DIXON PSD 170

Totals	
Board of Review Abstract	623,272,314
- Exemptions	73,172,198
- Under Assessed	0
+ State Assessed	5,868,692
Total EAV	555,968,808
- Tif Increment / Ezone	22,790,311
Rate Setting EAV	533,178,497

New Construction	
Commercial	1,172,964
Farm	200,888
Industrial	467,511
Local Rail Road	0
Mineral	582,411
Residential	2,177,777
Total	4,601,551

	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Exemption Category	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		639		1,092		58		0		4		7,801		0		9,594
Board of Review Abstract	84,330,633		55,256,958		47,721,700		0		928,804		435,034,219		0		623,272,314	
- Home Improvement	0	0	89,421	7	0	0	0	0	0	0	1,696,555	184	0	0	1,785,976	191
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		0		0		0		0		5,868,692		5,868,692	
= EAV	84,330,633	0	55,167,537	7	47,721,700	0	0	0	928,804	0	433,337,664	184	5,868,692	0	627,355,030	191
- Senior Assessment Freeze	9,706	2	413,366	15	0	0	0	0	0	0	10,995,623	577	0	0	11,418,695	594
- Owner Occupied	78,000	13	1,014,000	169	0	0	0	0	0	0	35,553,236	5,929	0	0	36,645,236	6,111
- Senior Citizen's	35,000	7	410,000	82	0	0	0	0	0	0	11,644,996	2,335	0	0	12,089,996	2,424
- Disabled Person	0	0	12,000	6	0	0	0	0	0	0	246,000	123	0	0	258,000	129
- Disabled Veteran	0	0	54,894	1	0	0	0	0	0	0	10,436,420	160	0	0	10,491,314	161
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	5,000	1	0	0	5,000	1
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	383,295	2	0	0	0	0	0	0	0	0	0	0	0	0	383,295	2
- Vet Freeze	94,686	2	0	0	0	0	0	0	0	0	0	0	0	0	94,686	2
- Under Assessed	0		0		0		0		0		0		0		0	0
- E-Zone	704,865	13	202,662	1	1,441,354	5	0	0	0	0	0	0	0	0	2,348,881	19
- TIF	13,109,145	0	163,904	0	2,588,414	0	0	0	0	0	4,579,967	0	0	0	20,441,430	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	69,915,936		52,896,711		43,691,932		0		928,804		359,876,422		5,868,692		533,178,497	

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Assessor Estimated EAV Report by Tax District
Ogle County

K170 - DIXON UNIT 170

Totals	
Board of Review Abstract	66,405,890
- Exemptions	8,091,547
- Under Assessed	0
+ State Assessed	0
Total EAV	58,314,343
- Tif Increment / Ezone	0
Rate Setting EAV	58,314,343

New Construction	
Commercial	0
Farm	30,212
Industrial	0
Local Rail Road	0
Mineral	0
Residential	198,546
Total	228,758

	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Exemption Category	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		14		172		2		0		0		1,432		0		1,620
Board of Review Abstract	642,118		6,444,240		111,734		0		0		59,207,798		0		66,405,890	
- Home Improvement	0	0	25,000	1	0	0	0	0	0	0	141,085	9	0	0	166,085	10
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		0		0		0		0		0		0	
= EAV	642,118	0	6,419,240	1	111,734	0	0	0	0	0	59,066,713	9	0	0	66,239,805	10
- Senior Assessment Freeze	0	0	29,790	1	0	0	0	0	0	0	1,183,328	59	0	0	1,213,118	60
- Owner Occupied	0	0	114,000	19	0	0	0	0	0	0	3,183,682	531	0	0	3,297,682	550
- Senior Citizen's	0	0	48,240	10	0	0	0	0	0	0	1,390,000	278	0	0	1,438,240	288
- Disabled Person	0	0	0	0	0	0	0	0	0	0	26,000	13	0	0	26,000	13
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	1,950,422	27	0	0	1,950,422	27
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Vet Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Under Assessed	0		0		0		0		0		0		0		0	0
- E-Zone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- TIF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	642,118		6,227,210		111,734		0		0		51,333,261		0		58,314,343	

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Taxing District 170 - DIXON PSD 170 **Equalization Factor** 1.000

Property Type	Total EAV	Rate Setting EAV
Farm	49,017,152	48,678,316
Residential	325,176,804	321,360,284
Commercial	77,328,763	67,551,706
Industrial	44,365,782	42,451,717
Mineral	344,943	344,943
State Railroad	5,868,692	5,868,692
Local Railroad	0	0
County Total	**502,102,136**	**486,255,658**
Total + Overlap	**557,283,160**	**541,436,682**

PTELL Values	
EZ Value Abated	2,348,881
EZ Tax Abated	$115,879.67
New Property	5,234,495
Annexation EAV	0
Disconnection EAV	0
Recovered TIF EAV	0
Recovered EZ EAV	227,436
Aggregate Ext. Base	0
TIF Increment	13,497,597

Overlapping County	Overlap EAV
Ogle County	55,181,024
Total	**55,181,024**

** denotes use of estimated EAV*

Fund/Name	Levy Request	Maximum Rate	Calc'ed Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps
002 EDUCATION	16,980,000.00	2.9500	3.136101	2.9500	$14,344,541.91	2.9500	2.9500	$14,812,013.01	$14,344,541.91	$15,972,382.12
003 BONDS	3,288,182.50	0.0000	0.607307	0.6073	$2,953,030.61	0.6103	0.6103	$3,064,329.34	$2,967,618.28	$3,304,388.07
004 OPERATIONS & MAINTENAN	2,877,000.00	0.5000	0.531364	0.5000	$2,431,278.29	0.5000	0.5000	$2,510,510.68	$2,431,278.29	$2,707,183.41
005 I.M.R.F.	388,300.00	0.0000	0.071717	0.0717	$348,645.31	0.0717	0.0717	$360,007.23	$348,645.31	$388,210.10
030 TRANSPORTATION	1,151,000.00	0.2000	0.212583	0.2000	$972,511.32	0.2000	0.2000	$1,004,204.27	$972,511.32	$1,082,873.36
031 WORKING CASH	287,000.00	0.0500	0.053007	0.0500	$243,127.83	0.0500	0.0500	$251,051.07	$243,127.83	$270,718.34
032 FIRE SAFETY	287,000.00	0.0500	0.053007	0.0500	$243,127.83	0.0500	0.0500	$251,051.07	$243,127.83	$270,718.34
033 SPECIAL EDUCATION	230,000.00	0.0400	0.042480	0.0400	$194,502.26	0.0400	0.0400	$200,840.85	$194,502.26	$216,574.67
035 LIABILITY INSURANCE	1,789,000.00	0.0000	0.330417	0.3304	$1,606,588.69	0.3304	0.3304	$1,658,945.46	$1,606,588.69	$1,788,906.80
047 SOCIAL SECURITY	438,300.00	0.0000	0.080951	0.0810	$393,867.08	0.0810	0.0810	$406,702.73	$393,867.08	$438,563.71
057 LEASING	287,000.00	0.0500	0.053007	0.0500	$243,127.83	0.0500	0.0500	$251,051.07	$243,127.83	$270,718.34
Totals (Capped)	**0.00**		**0.000000**	**0.0000**	**$0.00**	**0.0000**	**0.0000**	**$0.00**	**$0.00**	**$0.00**
Totals (Not Capped)	**28,002,782.50**		**5.171941**	**4.9304**	**$23,974,348.96**	**4.9334**	**4.9334**	**$24,770,706.78**	**$23,988,936.63**	**$26,711,237.26**
Totals (All)	**28,002,782.50**		**5.171941**	**4.9304**	**$23,974,348.96**	**4.9334**	**4.9334**	**$24,770,706.78**	**$23,988,936.63**	**$26,711,237.26**

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Taxing District K170 - DIXON UNIT 170 **Equalization Factor** 1.0000

Property Type	Total EAV	Rate Setting EAV
Farm	5,752,531	5,752,531
Residential	48,711,530	48,711,530
Commercial	665,662	665,662
Industrial	51,301	51,301
Mineral	0	0
State Railroad	0	0
Local Railroad	0	0
County Total	**55,181,024**	**55,181,024**
Total + Overlap	**541,436,682**	**541,436,682**

Other Values	
EZ Value Abated	0
EZ Tax Abated	$0.00
New Property	101,037
TIF Increment	0

Overlapping County	Overlap EAV
Lee County	*486,255,658
Total	**486,255,658**

** denotes use of estimated EAV*

Fund/Name	Levy Request	Maximum Rate	Calc'ed Rate	Actual Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps	Percent
002 EDUCATION	16,980,000.00	2.95000	3.136101	2.95000	2.95000	$1,627,840.21	$1,627,840.21	$15,972,382.12	59.8328
003 BOND	3,288,183.00	0.00000	0.607307	0.60731	0.60731	$335,119.88	$335,119.88	$3,288,199.11	12.3177
004 BUILDING	2,877,000.00	0.50000	0.531364	0.50000	0.50000	$275,905.12	$275,905.12	$2,707,183.41	10.1412
005 I. M. R. F.	388,300.00	0.00000	0.071717	0.07172	0.07172	$39,575.83	$39,575.83	$388,318.39	1.4546
030 TRANSPORATION	1,151,000.00	0.20000	0.212583	0.20000	0.20000	$110,362.05	$110,362.05	$1,082,873.36	4.0565
031 WORKING CASH	287,000.00	0.05000	0.053007	0.05000	0.05000	$27,590.51	$27,590.51	$270,718.34	1.0141
032 FIRE & SAFETY	287,000.00	0.05000	0.053007	0.05000	0.05000	$27,590.51	$27,590.51	$270,718.34	1.0141
033 SPECIAL EDUCATION	230,000.00	0.04000	0.042480	0.04000	0.04000	$22,072.41	$22,072.41	$216,574.67	0.8113
035 INSURANCE	1,789,000.00	0.00000	0.330417	0.33042	0.33042	$182,329.14	$182,329.14	$1,789,015.08	6.7017
047 SOCIAL SECURITY	438,300.00	0.00000	0.080951	0.08095	0.08095	$44,669.04	$44,669.04	$438,292.99	1.6419
057 LEASE	287,000.00	0.05000	0.053007	0.05000	0.05000	$27,590.51	$27,590.51	$270,718.34	1.0141
Totals	**28,002,783.00**		**5.171941**	**4.93040**	**4.93040**	**$2,720,645.21**	**$2,720,645.21**	**$26,694,994.15**	**100.0000**

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