

To: Board of Education

From: Margo Empen, Superintendent

Subject: Action Item – Proposed 2025 Tax Year Levy – November 19, 2025

PROPOSED MOTION BY THE BOARD OF EDUCATION

That the Board considers a proposed 2025 Tax Year Levy, as presented.

Moved by _____; Seconded by _____

YEA	NAY	YEA	NAY
_____ David Fritts	_____	_____ Kathleen Schaefer	_____
_____ Melissa Gates	_____	_____ Jon Wadsworth	_____
_____ Linda LeBlanc-Parks	_____	_____ Linda Wegner	_____
_____ Brandon Rogers	_____		

Recommendation:

The attached information concerns a proposed 2025 tax year levy. The District's levy must be filed with both the Lee and Ogle County Clerks by the last Tuesday in December which is the legally established deadline for doing so. This levy will be extended in the spring and summer of 2026 and represents tax revenues that will be collected to operate the 2026-2027 school year. It is important that the Board realizes that the assessed value figure for the 2025 tax year is a projection. We will not have actual 2025 Equalized Assessed Value figures until April or May of next year, but the District will not have the opportunity to amend the 2025 tax levy at that time. Because of this time cycle, the tendency is to estimate the assessed value slightly on the high side. A taxing body can and probably will get less, but it cannot get more than its levy.

The County Assessor's Office is responsible for assessing the value of real estate for the purpose of applying property tax values by the County Clerk. For the past three years, property assessments have been increasing at a high rate: TY 24 = 9%, TY 23 = 10% and TY 22 = 7% (approximate values). For the TY 2025 (FY 27 & SY 26/27) Ogle County the estimated property values are increasing 4.2% and Lee County estimates have not been published at this time. As a result, the District will be required to conduct a Truth-in-Taxation Hearing. It is important to note that a taxing body, like Dixon Unit School District #170 does not determine the value of the property instead we levy a tax rate. Our rate is legislatively determined and does not change within the different funds. This year's estimated Equalized Assessed Value (EAV) for the local property values is an increase of approximately 10%. Due to this increase in assessed value, the District's levy will be greater than the 2024 extension by more than 5%, thus will require the District to conduct a Truth-in-Taxation Hearing.

The Board of Education is required to determine the estimated amount of taxes necessary to be levied at least twenty (20) days before adopting the levy. The attached resolution is designed to meet this

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requirement. Because the recommended regular tax levy is more than five percent increase over the estimated 2025 levy extension, a Truth in Taxation hearing is required.

It is the recommendation of administration, the Board of Education adopt the attached resolution, reconsider the matter at the December 17, 2025 meeting where they can consider adoption and certification of the levy during the regular portion of the meeting that evening.

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