

DIXON PUBLIC SCHOOLS #170

"A Place to Grow"

www.dps170.org

1335 Franklin Grove Road
Dixon, Illinois 61021

Phone: (815) 373-4966
Fax: (815) 284-8576

Margo Empen, Superintendent
Doug Stansford, Asst. Superintendent
Marc Campbell, Business Manager

TO: Board of Education Members
FROM: Margo Empen, Superintendent & Marc Campbell, CSBO
DATE: December 17, 2025
RE: TY 2025 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.

The necessary calculations are provided as part of this memorandum along with the Final Tax Computation reports for TY 24 from both Lee County and Ogle County, as published on their websites.

Notice was published in the local newspaper a Shaw Media publication on December 9th 2025, in accordance with the Truth-in-Taxation legal parameters.

In an effort to remain in compliance with statutory guidance and to be transparent with our taxpayers all of this information can be found on our website at dps170.org. The District is required to host the Truth-in-Taxation Hearing because our 2025 Tax Year Levy is greater than 5.0% of the 2024 Tax Year Extension, the hearing and associated documentation results in full compliance with the law.

Dixon Public Schools, in cooperation with the community, will provide students with a comprehensive educational program that produces well-educated, self-sufficient, and involved citizens.

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 2025 will be held on December 17th, 2025 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 Margo Empen, 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 (2024) per Lee County were \$22,542,115. The proposed corporate and special purpose property taxes to be levied for the current year (2025) are \$24,714,600. This represents a 9.63% increase over the last tax year.

The property taxes extended for debt service and public building commission leases for last tax year (2024) per Lee County were \$3,154,496. The estimated property taxes to be levied for debt service and public building commission lease for the current year (2025) are \$3,288,183. This represents a 4.2% increase over the last tax year.

The total property taxes extended or abated for last tax year (2024) per Lee County were \$25,696,611. The estimated total property taxes to be levied for the current tax year (2025) are \$28,002,783. This represents an 8.9% increase over the last tax year.

**Dixon Unit School District
Tax Year 2024**

**Dixon Unit School District
Tax Year 2025**

Actual 2024 Extension

Actual 2024 EAV \$ 522,267,620.00 107.3656%
Taxes Payable in 2025
Taxes Receivable in 2025/26

Proposed 2025 Levy

Est. 2025 EAV \$ 575,593,288.00 110.2104%
Taxes Payable in 2026
Taxes Receivable in 2026/27

<u>Fund</u>	<u>Levy</u>	<u>Rate</u>
Education	\$ 15,407,000	\$2.95000
O & M	\$ 2,612,000	\$0.50000
Transportation	\$ 1,045,000	\$0.20000
I.M.R.F.	\$ 369,000	\$0.07065
SOC. SEC.	\$ 417,000	\$0.07984
Lease	\$ 262,000	\$0.05000
Tort Liability	\$ 1,701,000	\$0.32570
Fire Prev/Safety	\$ 262,000	\$0.05000
Working Cash	\$ 262,000	\$0.05000
Special Ed.	\$ 209,000	\$0.04000
Regular Levy	\$ 22,546,000	\$4.31619
Bonds	\$ 3,154,496	\$0.60400
Bond Levy Increase/- Decrease		117.33%
Total Levy	\$ 25,700,496	\$4.92019
Percent Reg. Levy Increase		107.1084%
Reg. Levy Dollar Increase	\$ 1,496,300.00	
Bond Levy Increase/(Decrease)	\$ 466,004.00	
Total Levy Dollar Increase	\$ 1,962,304.00	
Percent Total Levy Increase		108.27%

<u>Fund</u>	<u>Levy</u>	<u>Rate</u>
Education	\$ 16,980,000	\$2.95000
O & M	\$ 2,877,000	\$0.50000
Transportation	\$ 1,151,000	\$0.20000
I.M.R.F.	\$ 388,300	\$0.06746
SOC. SEC.	\$ 438,300	\$0.07615
Lease	\$ 287,000	\$0.05000
Tort Liability	\$ 1,789,000	\$0.31081
Fire Prev/Safety	\$ 287,000	\$0.05000
Working Cash	\$ 287,000	\$0.05000
Special Ed.	\$ 230,000	\$0.04000
Regular Levy	\$ 24,714,600	\$4.29442
Bonds	\$ 3,288,184	\$0.57127
Bond Levy Increase/- Decrease		104.24%
Total Levy	\$ 28,002,784	\$4.86569
Percent Reg. Levy Increase		109.6186%
Reg. Levy Dollar Increase	\$ 2,168,600.00	
Bond Levy Increase/(Decrease)	\$ 133,688.00	
Total Levy Dollar Increase	\$ 2,302,288.00	
Percent Total Levy Increase		108.96%

LEE COUNTY LEVY SUMMARY SHEET

DIXON PSUD 170

170

This worksheet must be submitted with your District's Levy/Levy Certification

Fund	Name	Levy Amount
002	EDUCATION	16,980,000.00
003	BONDS & INTEREST	
004	OPERATIONS & MAINTENANCE	2,877,000.00
005	IMRF	388,300.00
030	TRANSPORTATION	1,151,000.00
031	WORKING CASH	287,000.00
032	FIRE SAFETY	287,000.00
033	SPECIAL EDUCATION	230,000.00
035	LIABILITY INSURANCE	1,789,000.00
047	SOCIAL SECURITY	438,300.00
057	LEASING	287,000.00
Total Amount To Be Levied:		24,714,600.00

X

Check if Bond Abatement(s) are to be Applied**Bond Abatement Ordinance must be included**

Please Note: Bond abatements will NOT be applied unless the abatement ordinance is included with the Levy/Levy Certification

Please note any contact corrections below:

MARC CAMPBELL
1335 FRANKLIN GROVE RD
DIXON IL 61021

Email: mcampbell@dps170.org

Phone: 815-284-7722

CELL 815-373-4966

Fax: 815-284-8576

**Truth In Taxation
Certificate of Compliance
Lee County, Illinois**

Legal Name of Taxing District: _____

Dixon PSD 170

I, the undersigned, hereby certify that I am the presiding officer of the named district and as such, I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with, the provisions of 35 ILCS 200/18-60 through 35 ILCS 200/18-85 of the "Truth In Taxation Act".

Check the box that applies:

☐

- 1.) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and hearing were not necessary.

☒

- 2.) The taxing district published a notice in the newspaper and conducted a hearing, meeting the requirements of the Truth in Taxation Law.

The notice was published on the following date: _____

12/9/25

Name of Media Publication: _____

Telegraph (Shaw Media)

☐

- 3.) The proposed aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded % of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.

The notice was published on the following date: _____

Name of Media Publication: _____

☐

- 4.) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

The notice was published on the following date: _____

Name of Media Publication: _____

This certificate applies to the levy year: _____

2025

Presiding Officer Signature

Date

TRUTH IN TAXATION CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify to the Ogle County Clerk that

Dixon Unit 170

Legal Name of Taxing District

has complied with all provisions of the Truth-In-Taxation Law,
with respect to the adoption of the 2025 tax levy.

CHECK THE BOX THAT APPLIES:

☐ The district levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate levy extension of the preceding year, thereby requiring no Truth-in-Taxation hearing and/or notice.

☒ The district levied an amount of ad valorem tax that is greater than the 105% of the final aggregate levy extension of the preceding year and complied with the publication and hearing provisions of the Truth-in-Taxation law.

Said notice was published in Telegraph (Show Media) on 12/9/25.
(Newspaper name) (Date)

Said public hearing was held on 12/17/25.
(Date)

(Signature)

(Print Name)

(Date)

Attach this certificate to your tax levy ordinance

Tax Computation Report
Lee County

Taxing District 170 - DIXON PSD 170					Equalization Factor 1.000				
Property Type	Total EAV	Rate Setting EAV	PTELL Values			Overlapping County		Overlap EAV	
			EZ Value Abated	1,507,548	Ogle County				
Farm	45,350,928	45,057,409	EZ Tax Abated	\$74,174.37				*52,012,824	
Residential	313,752,208	310,023,200	New Property	3,805,579				52,012,824	
Commercial	72,565,076	67,770,181	Annexation EAV	0					
Industrial	42,337,456	41,567,619	Disconnection EAV	0					
Mineral	0	0	Recovered TIF EAV	0					
State Railroad	5,836,387	5,836,387	Recovered EZ EAV	113,971					
Local Railroad	0	0	Aggregate Ext. Base	0					
County Total	479,842,055	470,254,796	TIF Increment	8,079,711					
Total + Overlap	531,854,879	522,267,620							
Fund/Name	Levy Request	Maximum Rate	Calc'd Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension After TIF & EZ	Total Extension w/Overlaps
002 EDUCATION	16,276,000.00	2.9500	3.116410	2.9500	\$13,872,516.48	2.9500	2.9500	\$13,872,516.48	\$15,406,894.79
003 BONDS	3,138,993.19	0.0000	0.601032	0.6010	\$2,826,231.32	0.6040	0.6040	\$2,840,338.97	\$3,154,496.42
004 OPERATIONS & MAINTENAN	2,759,000.00	0.5000	0.528273	0.5000	\$2,351,273.98	0.5000	0.5000	\$2,351,273.98	\$2,611,338.10
005 I.M.R.F.	369,000.00	0.0000	0.070653	0.0707	\$332,470.14	0.0707	0.0707	\$332,470.14	\$369,243.21
030 TRANSPORTATION	1,104,000.00	0.2000	0.211386	0.2000	\$940,509.59	0.2000	0.2000	\$940,509.59	\$1,044,535.24
031 WORKING CASH	276,000.00	0.0500	0.052847	0.0500	\$235,127.40	0.0500	0.0500	\$235,127.40	\$261,133.81
032 FIRE SAFETY	276,000.00	0.0500	0.052847	0.0500	\$235,127.40	0.0500	0.0500	\$235,127.40	\$261,133.81
033 SPECIAL EDUCATION	221,000.00	0.0400	0.042316	0.0400	\$188,101.92	0.0400	0.0400	\$188,101.92	\$208,907.05
035 LIABILITY INSURANCE	1,701,000.00	0.0000	0.325695	0.3257	\$1,531,619.87	0.3257	0.3257	\$1,531,619.87	\$1,701,025.64
047 SOCIAL SECURITY	417,000.00	0.0000	0.079844	0.0798	\$375,263.33	0.0798	0.0798	\$375,263.33	\$416,769.56
057 LEASING	276,000.00	0.0500	0.052847	0.0500	\$235,127.40	0.0500	0.0500	\$235,127.40	\$261,133.81
Totals (Capped)	0.00		0.000000	0.0000	\$0.00	0.0000	0.0000	\$0.00	\$0.00
Totals (Not Capped)	26,813,993.19		5.134150	4.9172	\$23,123,368.83	4.9202	4.9202	\$23,137,476.48	\$25,696,611.44
Totals (All)	26,813,993.19		5.134150	4.9172	\$23,123,368.83	4.9202	4.9202	\$23,137,476.48	\$25,696,611.44

I agree with the above figures

Signature	Title:
DIXON PSD 170	E-Mail Address:
Taxing Body	Phone Number:
	Fax Number:

Taxing District K170 - DIXON UNIT 170				Equalization Factor 1.0271			
Property Type	Total EAV	Rate Setting EAV	Other Values		Overlapping County	Overlap EAV	
Farm	5,533,450	5,533,450	EZ Value Abated	0	Lee County	*470,254,796	
Residential	46,798,880	46,798,880	EZ Tax Abated	\$0.00	Total	470,254,796	
Commercial	626,807	626,807	New Property	147,755	* denotes use of estimated EAV		
Industrial	52,692	52,692	TIF Increment	0			
Mineral	0	0					
State Railroad	0	0					
Local Railroad	0	0					
County Total	53,011,829	53,011,829					
Total + Overlap	523,266,625	523,266,625					

Fund/Name	Levy Request	Maximum Rate	Calc'd Rate	Actual Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps	Percent
002 EDUCATION	16,276,000.00	2.95000	3.110460	2.95000	2.95000	\$1,563,848.96	\$1,563,848.96	\$15,436,365.44	60.0184
003 BOND	3,138,994.00	0.00000	0.599884	0.59988	0.59988	\$318,007.36	\$318,007.36	\$3,138,971.83	12.2047
004 BUILDING	2,759,000.00	0.50000	0.527265	0.50000	0.50000	\$265,059.15	\$265,059.15	\$2,616,333.13	10.1726
005 I. M. R. F.	369,000.00	0.00000	0.070519	0.07052	0.07052	\$37,383.94	\$37,383.94	\$369,007.62	1.4347
030 TRANSPORTATION	1,104,000.00	0.20000	0.210982	0.20000	0.20000	\$106,023.66	\$106,023.66	\$1,046,533.25	4.0690
031 WORKING CASH	276,000.00	0.05000	0.052746	0.05000	0.05000	\$26,505.91	\$26,505.91	\$261,633.31	1.0173
032 FIRE & SAFETY	276,000.00	0.05000	0.052746	0.05000	0.05000	\$26,505.91	\$26,505.91	\$261,633.31	1.0173
033 SPECIAL EDUCATION	221,000.00	0.04000	0.042235	0.04000	0.04000	\$21,204.73	\$21,204.73	\$209,306.65	0.8138
035 INSURANCE	1,701,000.00	0.00000	0.325073	0.32507	0.32507	\$172,325.55	\$172,325.55	\$1,700,982.82	6.6136
047 SOCIAL SECURITY	417,000.00	0.00000	0.079692	0.07969	0.07969	\$42,245.13	\$42,245.13	\$416,991.17	1.6213
057 LEASE	276,000.00	0.05000	0.052746	0.05000	0.05000	\$26,505.91	\$26,505.91	\$261,633.31	1.0173
Totals	26,813,994.00		5.124348	4.91516	4.91516	\$2,605,616.21	\$2,605,616.21	\$25,719,391.84	100.0000

I agree with the above figures

Title:

E-Mail Address:

Phone Number:

Fax Number:

Signature

DIXON UNIT 170

Taxing Body

Return by 04-16-2025

Assessor Estimated EAV Report by Tax District
Lee County

170 - DIXON PSD 170

Totals				New Construction			
Board of Review Abstract				Commercial			
- Exemptions	554,530,749					708,527	
- Under Assessed	67,215,587					299,877	
+ State Assessed	0					1,434,539	
Total EAV	493,151,549					0	
- Tif Increment / Ezone	14,676,588					341,503	
Rate Setting EAV	478,474,961					2,403,740	
						5,188,186	

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count	643		1,115		58		0		0		2		0		9,623	
Board of Review Abstract	78,504,986	0	50,252,427	10	44,286,635	0	0	0	344,943	0	381,149,758	0	0	0	554,530,749	0
- Home Improvement	0	0	130,853	10	0	0	0	0	0	0	1,589,615	194	0	0	1,720,468	204
- 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	0	0	0	0	0	0	5,836,387	0
EAV	78,504,986	0	50,121,574	10	44,286,635	0	0	0	344,943	0	378,552,143	194	0	0	558,646,668	204
- Senior Assessment Freeze	8,810	2	329,241	18	0	0	0	0	0	0	7,304,270	504	0	0	7,842,321	524
- Owner Occupied	78,000	13	1,002,000	168	0	0	0	0	0	0	35,384,858	5,902	0	0	36,464,858	6,083
- Senior Citizen's	35,000	7	415,000	83	0	0	0	0	0	0	11,186,082	2,244	0	0	11,636,082	2,334
- Disabled Person	0	0	12,000	6	0	0	0	0	0	0	256,000	128	0	0	268,000	134
- Disabled Veteran	0	0	215,331	2	0	0	0	0	0	0	8,736,944	150	0	0	8,952,275	152
- 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	438,964	3	0	0	0	0	0	0	0	0	0	0	0	0	438,964	3
- Vet Freeze	92,619	2	0	0	0	0	0	0	0	0	0	0	0	0	92,619	2
- Under Assessed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- E-Zone	328,618	8	202,662	1	748,832	4	0	0	0	0	0	0	0	0	1,280,112	13
- TIF	9,087,364	0	137,624	0	472,711	0	0	0	0	0	3,698,777	0	0	0	13,396,478	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Taxable Value	68,435,611		47,807,716		43,065,092		0		344,943		312,986,212		5,836,387		478,474,961	

Assessor Estimated EAV Report by Tax District

Ogle County

Totals		New Construction	
Board of Review Abstract	62,834,279	Commercial	0
- Exemptions	7,566,787	Farm	0
- Under Assessed	0	Industrial	0
+ State Assessed	0	Local Rail Road	0
Total EAV	55,267,492	Mineral	0
- TIF Increment / Ezone	0	Residential	101,037
Rate Setting EAV	55,267,492	Total	101,037

Exemption Category	Commercial	Farm	Industrial	Local Rail Road	Mineral	Residential	State Rail Road	Totals
Parcel Count	Value	Count	Value	Count	Value	Count	Value	Count
Board of Review Abstract	665,662	15	5,940,209	172	51,301	1	0	1,468
- Home Improvement	0	0	0	0	0	0	0	0
Veteran's	0	0	0	0	0	0	0	0
+ State Assessed	0	0	0	0	0	0	0	0
EAV	665,662	0	5,940,209	0	51,301	0	0	6
- Senior Assessment Freeze	0	0	26,932	1	0	0	0	65
Owner Occupied	0	0	108,000	18	0	0	0	542
- Senior Citizen's	0	0	43,240	9	0	0	0	289
Disabled Person	0	0	0	0	0	0	0	15
- Disabled Veteran	0	0	0	0	0	0	0	23
Returning Veteran	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0
Fraternal Freeze	0	0	0	0	0	0	0	0
- Vet Freeze	0	0	0	0	0	0	0	0
Under Assessed	0	0	0	0	0	0	0	0
- E-Zone	0	0	0	0	0	0	0	0
TIF	0	0	0	0	0	0	0	0
- Drainage	0	0	0	0	0	0	0	0
Taxable Value	665,662	5,762,037	51,301	0	0	48,788,492	0	55,267,492