



HARVEY PUBLIC SCHOOLS
DISTRICT NUMBER 152

DISTRICT ADMINISTRATION

John F. Thomas
Superintendent of Schools
Dr. Matthew Wilkinson
*Assistant Superintendent of
Business Operations and
Human Relations*
Dana Nichols
Director of Teaching & Learning
Dr. Quintella Bounds
Director of Special Services
Gabriela Delgado
Bilingual Director

BOARD OF EDUCATION

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Member

TO: MR. JOHN F. THOMAS, SUPERINTENDENT

FROM: DR. MATT WILKINSON, ASST. SUPT. 
BUSINESS & HR

DATE: DECEMBER 7, 2018

**RE: BOARD AGENDA ITEM
APPROVE TAX LEVY (2018)**

The tax levy process is one of the most important legal obligations that the School Board has. This is the process whereby dollars (local property taxes) are requested for the operation of the District.

The levy process is outlined below for the Board and in the attachments.

1. Monday, November 19, 2018

- Proposed Tentative Levy – Not less than 20 days prior to adoption of its annual aggregate real estate tax levy, a taxing district must determine the amounts of money estimated to be necessary to be raised by taxation for the year in which the tax levy applies and officially adopt this proposed levy.
- The Board must approve a TRUTH IN TAXATION RESOLUTION which states that the proposed 2018 levy is greater than 105% of the taxes extended on behalf of District 152 for the 2017 tax year. The tentative levy is only a 4.929% increase and a **TRUTH IN TAXATION RESOLUTION is not required this year**. However, the tax levy must be accompanied by a Certificate of Compliance from the presiding officer certifying compliance with the Act.

2. Tuesday, December 17, 2018

- The motion to adopt the Tax Levy Resolutions will be acted upon on December 17, 2018 at the regular Board of Education meeting.

- The two resolutions serve different purposes. One sets the loss and cost amounts; the other tells the Clerk to take all extension reductions required by the PTELL limiting rate (“tax cap”) proportionately out of all funds except the bond debt service levies. One tells the Clerk to increase the levies; the other tells the clerk how to make cuts if he/she has to.
- The Board President and Secretary will certify the Tax Levy Resolutions, Certificate of Tax Levy, and the Certificate of Compliance.

By law the tax levy then must be filed with the County Clerk by the last Tuesday in December.

I forward this information for your review and consideration for Board of Education action at its next regularly scheduled meeting on December 17, 2018.

Original: X
 Amended:

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 217/785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Harvey School District 152	District Number 07-016-1520-02	County Cook
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Amount of Levy

Educational	\$ 2,227,014	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 693,505	Tort Immunity	\$ 118
Transportation	\$ 619,500	Special Education	\$ 118
Working Cash	\$ 32,214	Leasing	\$ 118
Municipal Retirement	\$ 392,704	Other	\$
Social Security	\$ 495,600	Other	\$
		Total Levy	\$ 4,460,891

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 2,227,014 dollars to be levied as a special tax for educational purposes; and
 the sum of 693,505 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 619,500 dollars to be levied as a special tax for transportation purposes; and
 the sum of 32,214 dollars to be levied as a special tax for a working cash fund; and
 the sum of 392,704 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 495,600 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 118 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 118 dollars to be levied as a special tax for special education purposes; and
 the sum of 118 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year _____.

Signed this 17th day of December 2018.

(President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full _____

 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. _____, _____ County, Illinois, on the equalized assessed value of all taxable property of said school district for the year _____, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year _____, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)

STATE OF ILLINOIS)

) SS

COUNTY OF COOK)

**TRUTH OF TAXATION
CERTIFICATION OF COMPLIANCE**

I, _____, hereby certify that I am presiding officer of Harvey Public Schools District No. 152 Board of Education, and as such presiding officer 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 the Illinois Property Tax Code – Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85 (2002)

This certificate applies to the 2018 levy.

Signature of Presiding Officer

Date

HARVEY SCHOOL DISTRICT 152

**RESOLUTION REGARDING
APPLICATION OF LOSS AND COST FACTOR
TO 2018 TAX LEVIES**

WHEREAS, the County Clerk, in determining tax rates for the extension of tax levies, has authority to impose an additional rate factor to account for the loss and cost of uncollected taxes;

WHEREAS, without a specific request from a taxing body, the Cook County Clerk generally applies a loss and cost factor of 5% for bond debt service levies and 3% for all other levies;

WHEREAS, where the property tax collection history of a particular taxing body warrants it, the loss and cost factor for that taxing district may be adjusted by the County Clerk at the request of the taxing body;

WHEREAS, the property tax collection history of this School District warrants the application of a loss and cost factor for its tax levies at percentages different than those generally applied by the County Clerk;

NOW, THEREFORE, Be It Resolved by the Board of Education of Harvey School District Number 152, Cook County, Illinois, as follows:

Section 1: This Board requests that the County Clerk of Cook County apply a loss and cost factor to its 2018 bond debt service levies at a rate of 21% and a loss and cost factor to its remaining 2018 levies at a rate of 18%.

Section 2: The Administration is directed to timely file a certified copy of this Resolution with the Tax Extension Office of the County Clerk of Cook County.

Section 3: This Resolution shall be in full force and effect upon its adoption.

Adopted this 17th day of December, 2018, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

BOARD OF EDUCATION OF
HARVEY SCHOOL DISTRICT
NUMBER 152,
COOK COUNTY, ILLINOIS

By: _____
President, Board of Education

Attest: _____
Secretary, Board of Education

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Harvey School District Number 152, Cook County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**RESOLUTION TO REQUEST
APPLICATION OF LOSS AND COST FACTOR
TO 2018 TAX LEVIES**

which said resolution was adopted at a meeting of the Board held on the 17th day of December, 2018.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this _____ day of December, 2018.

Secretary, Board of Education

**RESOLUTION TO INSTRUCT COUNTY CLERK
HOW TO APPORTION 2018 TAX LEVY EXTENSION REDUCTIONS**

WHEREAS, pursuant to the limiting rate provisions of the Property Tax Extension Limitation 3Act (hereafter "Act"), it is anticipated that decreases will be made to the 2019 property tax extensions for the School District's 2018 tax levies; and

WHEREAS, the Act provides that the County Clerk is to make extension reductions proportionally among the School District's fund unless otherwise requested by the School District; and

WHEREAS, this Board of Education desires that any tax extension reductions mandated by the Act be apportioned among its funds in a manner which is not proportional among all funds;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Education of Harvey Public Schools District# 152, Cook County, Illinois, as follows:

Section 1. The County is hereby directed that the following funds shall be proportionately reduced to meet the requirement:

**All funds except any bond
and interest funds**

Section 2. This resolution takes effect upon its adoption.

ADOPTED THIS 17th day of December 2018 by the following call vote:

AYES:

NAYS:

ABSENT:

**BOARD OF EDUCATION OF HARVEY
PUBLIC SCHOOLS DISTRICT# 152, COOK
COUNTY, ILLINOIS**

BY _____
President, Board of Education

ATTEST:

Secretary, Board of Education

CLRTM539-A

DATE 06/20/18

TAX YEAR 2017

OFFICE OF THE COUNTY CLERK

AGENCY TAX RATE REPORT

AGENCY 04-1040-000 SCHOOL DISTRICT 152 / 4,425,213 / 118,474,824 = 3.736

PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION

2016 AGGREGATE EXTENSION 2017 EAV MINUS NEW PROP, ANN., REC TIF VAL, EXP. INCENTIVES PLUS DISCONNECTIONS

EXP. INCENTIVES MINUS DISCONNECT PROP TOTAL

119,596,999 930,357 120,527,356

COOK COUNTY DUPAGE LAKE WILL KANE MCHENRY DEKALB GRUNDY KANKAKEE KENDALL LA SALLE LIVINGSTON

2017 EAV 119,405,181

119,405,181

AGENCY OVERALL EAV

119,405,181

119,405,181

119,405,181

FUND DESCRIPTION OF FUND	LEVY AMOUNT	LOSS AMOUNT %	TOTAL LEVY	TAX RATE CEILING	MAXIMUM ALLOWABLE LEVY	PRELIMINARY TAX RATE	NO REDUCTION	100.00% OF BURDEN IN COOK COUNTY	FINAL TAX RATE
008 I.M.R.F.	320,000	18	377,600	0.0000	377,600	0.3162	0.3162	377,600	0.3162
016 SOCIAL SECURITY	57,600								
019 LIABILITY INSURANCE	400,000	18	472,000	0.0000	472,000	0.3953	0.3953	472,000	0.3953
051 TRANSPORTATION	72,000								
052 EDUCATION	100	18	118	0.0000	118	0.0001	0.0001	118	0.0001
053 BUILDING	500,000	18	590,000	0.0000	590,000	0.4941	0.4941	590,000	0.4941
054 BUILDING BONDS (BONDS & INT. SCHOOL)	90,000								
055 WORKING CASH FUNDS	1,800,000	18	2,124,000	0.0000	2,124,000	1.7788	1.7788	2,124,000	1.7788
056 LIFE SAFETY	324,000								
058 SPECIAL EDUCATION	1,500,000	18	1,770,000	0.5500	656,728	0.5500	0.5500	656,728	0.5500
182 LIFE SAFETY BOND	270,000								
276 LEASING EDUCATIONAL FACILITIES	0	21	0	0.0000	0	0.0000	0	0	0.0000
400 LIMITED BONDS	26,000	18	30,680	0.0500	30,680	0.0257	0.0257	30,680	0.0257
402 LIFE SAFETY LIMITED BONDS	4,680								
	0	18	0	0.1000	0	0.0000	0.0000	0	0.0000
	100	18	118	0.4000	118	0.0001	0.0001	118	0.0001
	0	21	0	0.0000	0	0.0000	0.0000	0	0.0000
	100	18	118	0.1000	118	0.0001	0.0001	118	0.0001
	18								
	1,627,476	21	1,969,246	0.0000	1,969,246	1.6492	1.6492	1,969,246	1.6492
	341,770								
	0	25	0	0.0000	0	0.0000	0.0000	0	0.0000
	0								

CLRTM539-A

DATE 06/20/18

TAX YEAR 2017

OFFICE OF THE COUNTY CLERK

AGENCY TAX RATE REPORT

PRIOR YEAR COOK COUNTY EAV 119,596,999

COOK COUNTY

2017 EAV 119,405,181

AGENCY 04-1040-000 SCHOOL DISTRICT 152

CURR NEW PROP, ANNK., REC. TIF VAL,
EXP. INCENTIVES MINUS DISCONNECT PROP
TOTAL

930,357
120,527,356

DUPAGE
LAKE
WILL
KANE
MCHENRY
DEKALB
GRUNDY
KANKAKEE
KENDALL
LA SALLE
LIVINGSTON

TOTAL 119,405,181

PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION

2016 AGGREGATE EXTENSION 2017 EAV MINUS NEW PROP, ANNK.,
REC TIF VAL, EXP. INCENTIVES
PLUS DISCONNECTIONS

LIMITING RATE

= 3.736

4,425,213 / 118,474,824

AGENCY OVERALL EAV

119,405,181

TOTAL

119,405,181

FUND DESCRIPTION OF FUND

LEVY AMOUNT LOSS
LOSS AMOUNT %

TOTAL LEVY

TAX RATE
CEILING

MAXIMUM
ALLOWABLE
LEVY

PRELIMINARY
TAX RATE

100.00% OF
REDUCED LEVY
NO REDUCTION

FINAL TAX
BURDEN IN
COOK COUNTY
RATE

TOTAL CAP FUNDS

TOTAL NON CAP FUNDS

AGENCY GRAND TOTAL

5,364,634
1,969,246
7,333,880

4,251,362
1,969,246
6,220,608

3.561
1.6492
5.210

4,251,362
1,969,246
6,220,608

3.561
1.6492
5.210

2017 NON CAP FUNDS TAX EXTENSION TOTAL

1,969,230.25

2017 TAX EXTENSION GRAND TOTAL

6,221,009.93