

Important Disclaimer

This Levy Calculation Form is a worksheet that allows the District to calculate and analyze the available levy and extension amounts and is prepared for informational purposes only. Reasonable efforts and generally accepted methods of calculation have been incorporated into the spreadsheets. However, PMA Securities, LLC takes no responsibility for the accuracy of the output and it is highly recommended that users verify calculations independently. The data input, projections, and assumptions provided in this form are based on the information provided by the District. PMA will not verify the accuracy of the data provided by the District and is not responsible for any inaccuracies or incompleteness that appears in the data provided in this form.

Furthermore, the Levy Calculation Form includes a copy of the Illinois State Board of Education Certificate of Tax Levy which is approved for use in 2006. PMA believes this Levy Calculation Form to be current, but the District should verify that with the Illinois State Board of Education.

PMA Levy Worksheet

Instructions

Please note that you need to start on the "Input" worksheet and then go to the "Calculations" worksheet and then finally print the "Certificate of Tax Levy and the Explanation" worksheet at the end.

INPUT worksheet

Start on this worksheet. Enter the information requested in the green boxes. The majority of the information can be found on your most recent tax extension from your county clerk(s). You will need to estimate your current EAV and new construction value (if you are tax capped). Make sure the totals at the bottom of the "Input" worksheet equal your most recent tax extension.

CALCULATIONS worksheet

You only have access to enter information in the green boxes. Use the Levy Amount \$ and/or Levy Increase % Input columns to adjust your levy, if needed. Typically, you would enter a number that is larger than the estimated extension column to make sure you capture all available funds. Any number entered in either of these columns will override and/or increase the estimated extension column.

Non-tax capped districts must enter a levy value for the Municipal Retirement, Social Security, and Tort funds in the Levy Amount \$ column.

Enter a dollar amount to be levied for SEDOL (Lake County only) and Bond & Interest in the appropriate box.

The Levy Amount column on the far right is what will carry over to the Certificate of Tax Levy worksheet.

If Capped, review the box labeled Levy Amount Below/Above Estimated Extension. This is your "cushion". This number should not be negative. If Non-Capped, all levy amounts should exceed estimated maximum extension.

Use the percentages at the bottom right for your truth in taxation notice, if applicable.

TAX CALCULATOR - Calculations

You only have access to enter information in the green boxes. This calculator is based off the data in the "Calculations" worksheet.

The calculator allows for debt service abatement scenarios to offset the operating increase. The worksheet will highlight if the abatement amount exceeds the actual debt service levy.

The calculator assumes the example home value increases by the overall reassessment rate. Variations in residential re-assessments, and between property classifications will cause an individual home's value to vary from the computed estimate.

EXTENSIONS worksheet

You only have access to enter information in the green boxes. If applicable, input the County Loss %.

For “what-if” scenario analysis, please input a percentage change in Existing EAV and a New Property amount to sensitivity test the proposed levy for variations in EAV assumptions. The “Extensions” worksheet will highlight in pink if you should consider changing the inputs on the “Calculations” worksheet to possibly prevent an under levy outcome.

When the actual data is received in the spring, insert the actual percentage change in EAV and the actual new property. If permitted by the county(ies), you may use cells L18-L28 to reallocate the extension between funds so long as the adjusted amounts do not exceed the levy for the fund.

Insert the actual Bond and Interest extension into cell I35 and the actual SEDOL extension (Lake County only) into cell I33.

TAX CALCULATOR - Extensions

You only have access to enter information in the green boxes. This calculator is based off the data in the “Extensions” worksheet.

This calculator allows the user to estimate the taxpayer impact for what-if scenarios for variations in EAV assumptions, and also the estimated impact based on the final extension information.

For “what-if” taxpayer impact calculations, insert the B&I levy (without loss cost or abatement) into cell I35 and the SEDOL levy (Lake County only) into cell I33 into the “Extensions” worksheet.

Note, once the actual Bond & Interest extension is known and input on the "Extension" tab in cell I35, no input is needed for the Loss Cost and Abatement cells.

The calculator assumes the example home value increases by the overall reassessment rate. Variations in residential re-assessments, and between property classifications will cause an individual home’s value to vary from the computed estimate.

Certificate of Tax Levy worksheet

Print this page. All data on this worksheet comes from the “Input” or “Calculations” worksheets.

Enter the day and month in cells B45 and D45.

LEVY INPUT PAGE - ASSUMPTIONS

Legend

District Assumptions & Data Entry

Calculated Values

Review Needed

Tax Levy Year

District Name Enter District Name

District Number Enter District Number

Aggregate or County 1 Enter County 1 Name or Enter "Aggregate" to enter Aggregate Extension Below

County 2 Enter County 2 Name to Itemize County Extension Below

County 3 Enter County 3 Name to Itemize County Extension Below

County 4 Enter County 4 Name to Itemize County Extension Below

Fill out County names as needed - leave other boxes blank

PTELL - Tax Capped Choose Yes or No

Cook County Prior Year EAV Limit Choose Yes or No

Original Tax Levy Certificate

Amended Tax Levy Certificate

Enter "x" in one box only

Critical Assumptions - Formulas in this workbook are dependent on assumptions entered for PTELL & Cook County questions

Actual Rate Setting EAV for 2024 Enter Actual Rate Setting EAV for 2024

Preliminary Figure Available for 2025 EAV? If entering a dollar amount for EAV, please select "Yes," if growth %, please select "No"

Estimated Existing EAV % Change for 2025 Enter Reassessment Percentage

Estimated Total EAV for 2025

Total % Change From Prior Year

No. of Tax Levied Bond Issues Outstanding Flow-through to Certificate of Tax Levy, Verify Records with County Clerk(s)

Note, do not include the amount of PTAB revenue recapture added to the extension pursuant to Public Act 102-0519.

	Input Statutory Maximum Tax Rate	Total 2024 Extension for all Counties	Input 2024 Mason/Tazewell County Extension
Educational	<input type="text" value="2.20"/>	<input type="text" value="\$3,084,075.00"/>	<input type="text" value="3,084,075.00"/>
Operations & Maintenance	<input type="text" value="0.50"/>	<input type="text" value="\$700,926.00"/>	<input type="text" value="700,926.00"/>
Transportation	<input type="text" value="0.20"/>	<input type="text" value="\$280,370.00"/>	<input type="text" value="280,370.00"/>
Working Cash	<input type="text" value="0.05"/>	<input type="text" value="\$70,092.00"/>	<input type="text" value="70,092.00"/>
Municipal Retirement	<input type="text"/>	<input type="text" value="\$90,139.00"/>	<input type="text" value="90,139.00"/>
Social Security	<input type="text"/>	<input type="text" value="\$250,090.00"/>	<input type="text" value="250,090.00"/>
Fire Prevention & Safety *	<input type="text" value="0.05"/>	<input type="text" value="\$70,092.00"/>	<input type="text" value="70,092.00"/>
Tort Immunity	<input type="text"/>	<input type="text" value="\$975,128.00"/>	<input type="text" value="975,128.00"/>
Special Education	<input type="text" value="0.04"/>	<input type="text" value="\$56,074.00"/>	<input type="text" value="56,074.00"/>
Leasing	<input type="text" value="0.05"/>	<input type="text" value="\$70,092.00"/>	<input type="text" value="70,092.00"/>
Custom Fund Name	<input type="text"/>	<input type="text" value="\$0.00"/>	<input type="text"/>

Total Aggregate Extension for 2024

SEDOL IMRF (Lake County Only)

Bond and Interest Extension for 2024

Total 2024 Extension Include Abatements for Truth in Taxation (35 ILCS 200/18-70)

This Includes Abatements for the Property Tax Relief Grant

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

2025 LEVY CALCULATION PAGE

Original Assumptions

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Actual Total EAV for 2024 \$140,185,239

Estimated Existing EAV % change for 2025 5.40%

Estimated Existing EAV Value for 2025 \$147,755,242

Estimated Total EAV for 2025 \$147,755,242

Estimated Total EAV % change for 2025 5.40%

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Individual Fund Estimated Maximum Extension	Levy Amount \$	Levy Increase %	Final Levy Amount	Does Levy Amount Exceed Estimated Maximum Extension?
Educational	\$3,084,075.00	2.20	\$3,250,615.32	\$3,250,615.32		4.00%	\$3,380,640.00	YES
Operations & Maintenance	\$700,926.00	0.50	\$738,776.21	\$738,776.21		4.00%	\$768,328.00	YES
Transportation	\$280,370.00	0.20	\$295,510.48	\$295,510.48		4.00%	\$307,331.00	YES
Working Cash	\$70,092.00	0.05	\$73,877.62	\$73,877.62		4.00%	\$76,833.00	YES
Municipal Retirement	\$90,139.00			Levy Amount \$ Required	\$50,000		\$50,000.00	
Social Security	\$250,090.00			Levy Amount \$ Required	\$200,000		\$200,000.00	
Fire Prevention & Safety *	\$70,092.00	0.05	\$73,877.62	\$73,877.62		4.00%	\$76,833.00	YES
Tort Immunity	\$975,128.00			Levy Amount \$ Required	\$1,100,000	0.00%	\$1,100,000.00	
Special Education	\$56,074.00	0.04	\$59,102.10	\$59,102.10		4.00%	\$61,467.00	YES
Leasing	\$70,092.00	0.05	\$73,877.62	\$73,877.62		4.00%	\$76,833.00	YES
	\$0.00	0.00	\$0.00	\$0.00			\$0.00	YES

Extension \$5,647,078.00

Truth in Taxation

District Levy \$6,098,265.00 7.99% YES

Truth in Taxation Required

Bond & Interest Extension \$910,362.00

Estimated Bond and Interest Levy \$1,295,000.00

(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)

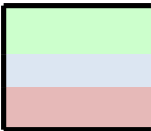
Bond & Int. Levy \$1,295,000.00 42.25%

Total Extension \$6,557,440.00

Total Levy \$7,393,265.00 12.75%

2025 Taxpayer Impact Calculation Page

Original Assumptions from Calculations Tab



Estimated Existing EAV % Change for 2025	5.40%
Estimated Existing EAV Value for 2025	\$147,755,242

Estimated Total EAV for 2025	\$147,755,242
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2024 Operating Rate	\$4.0283	
Estimated 2025 Operating Rate	\$4.0037	
Estimated 2025 Bond & Interest Tax Rate	\$0.8764	Includes Loss Cost

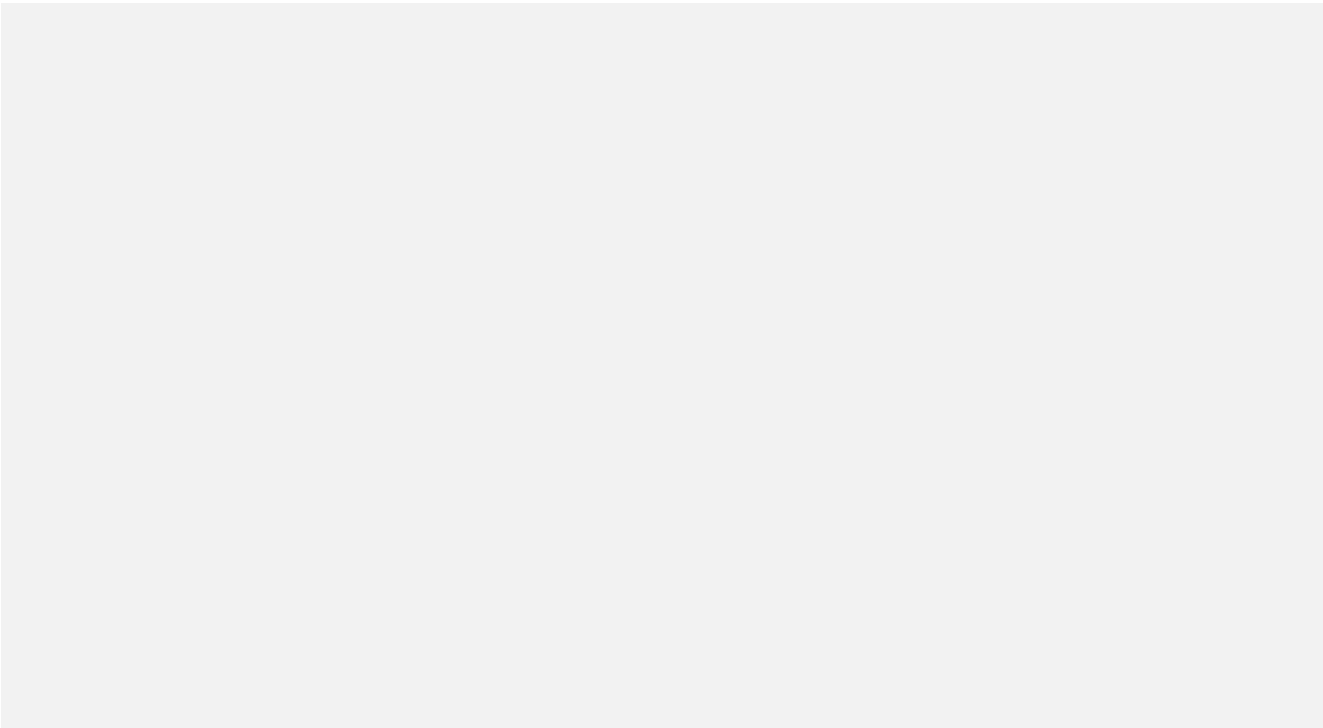
Bond & Interest Lost Cost (%)	
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Bond & Interest Abatement		Enter debt service to be abated
Bond & Interest Rate Abatement	\$0.0000	Cannot exceed estimated B&I Tax Rate

Net 2025 B&I Tax Rate	\$0.8764
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Note, if the B&I tab was reduced, will need to be counting the abatement

Total 2025 Tax Rate	\$4.8801
Total Prior Year's Tax Rate	\$4.6777



Legend

Assumptions & Data Entry

Calculated Values

Review Needed

Taxpayer Impact

2024 Fair Cash / Market Value Home

Estimated 2025 Fair Cash Value Home

Total Assessed Value	\$0	33.3%
State Equalization Multiplier	\$0	1.0000

Homestead Exemption

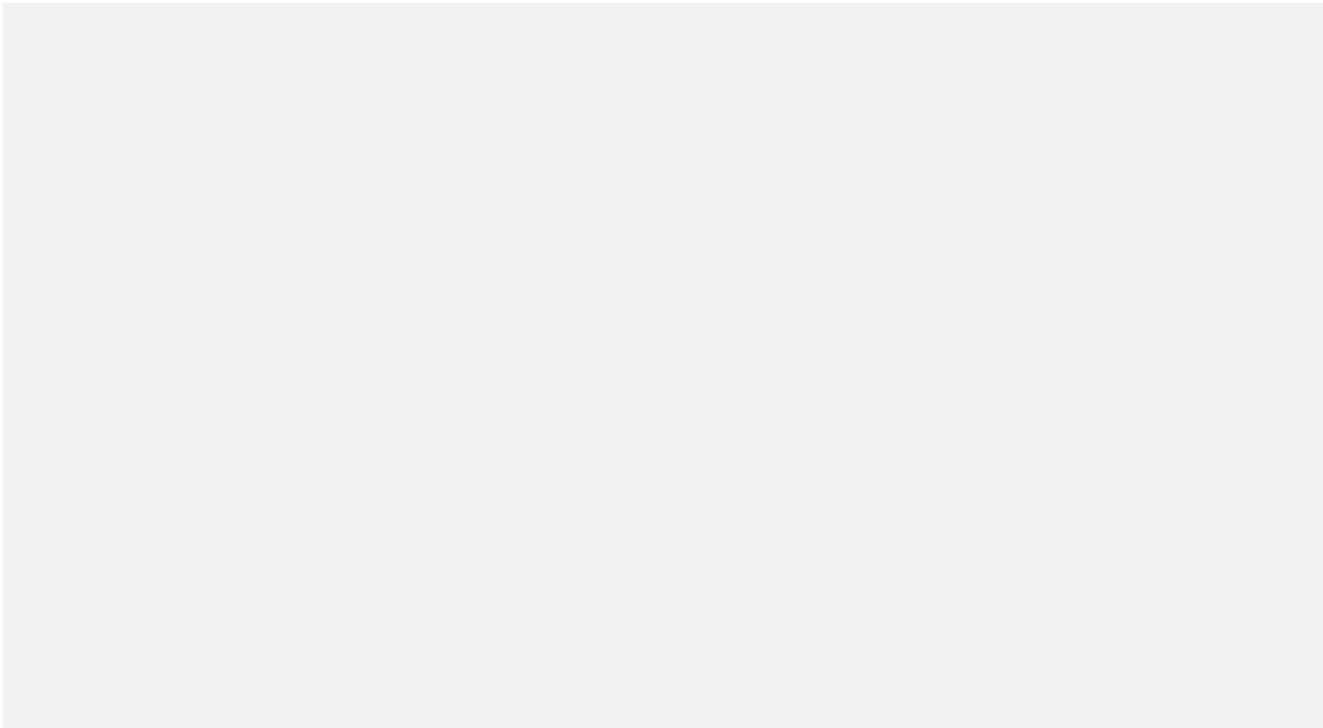
Net Equalized Assessed Value

Estimated Change in Tax Payment for 2025

e

Recapture Levy on the "Calculations"
removed by an expected abatement, it
removed to prevent double
abatement.

Note, the calculator is intended to estimate the Midwest Central CUSD 191 portion
It does not include the recapture levy or property taxes paid for other District
purposes and to other governments. Actual tax rates and payments may vary
based on District-wide EAV growth, individual homeowner reassessment, State
Law changes, property tax rate initiatives and other factors.



EAV % Change

County I on the

of the tax bill.

2025 TAX EXTENSION WORKSHEET

Estimated % Change to Existing EAV for 2025	Original Assumptions 5.40%
Estimated Total EAV for 2025	\$147,755,242
Estimated Total EAV Change for 2025	5.40%

Legend
District Assumptions & Data Entry
Calculated Values
Review Needed

Actual % Change to Existing EAV for 2025	Scenario Assumptions 9.00%	Enter What If...? Existing EAV Assumption or, Final Actual to Stress Test the Levy
Actual Total EAV for 2025	\$152,801,911	
Actual Total EAV Change for 2025	9.00%	
Does This Levy Capture All Available Property Taxes Under These Assumptions?		
YES - All Available Property Tax Dollars Have Been Captured		

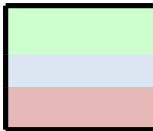
	Current Levy Amount	County Loss %	Total Levy with County Loss %	Scenario Calculated Tax Rate	Maximum Extension Factor	Scenario Calculated Maximum Extension	Scenario Calculated Extension	Final Tax Rate	Spring Extension Adjustment Between Funds	Final Adjusted Extension	Final Adjusted Tax Rate
Educational	\$3,380,640	0.00%	\$3,380,640	2.2124	2.2000	\$3,361,642.03	\$3,361,642.03	2.2000	\$0.00	\$3,361,642.03	2.2000
Operations & Maintenance	\$768,328	0.00%	\$768,328	0.5028	0.5000	\$764,009.55	\$764,009.55	0.5000	\$0.00	\$764,009.55	0.5000
Transportation	\$307,331	0.00%	\$307,331	0.2011	0.2000	\$305,603.82	\$305,603.82	0.2000	\$0.00	\$305,603.82	0.2000
Working Cash	\$76,833	0.00%	\$76,833	0.0503	0.0500	\$76,400.96	\$76,400.96	0.0500	\$0.00	\$76,400.96	0.0500
Municipal Retirement	\$50,000	0.00%	\$50,000	0.0327	Levy	\$50,000.00	\$50,000.00	0.0327	\$0.00	\$50,000.00	0.0327
Social Security	\$200,000	0.00%	\$200,000	0.1309	Levy	\$200,000.00	\$200,000.00	0.1309	\$0.00	\$200,000.00	0.1309
Fire Prevention & Safety *	\$76,833	0.00%	\$76,833	0.0503	0.0500	\$76,400.96	\$76,400.96	0.0500	\$0.00	\$76,400.96	0.0500
Tort Immunity	\$1,100,000	0.00%	\$1,100,000	0.7199	Levy	\$1,100,000.00	\$1,100,000.00	0.7199	\$0.00	\$1,100,000.00	0.7199
Special Education	\$61,467	0.00%	\$61,467	0.0402	0.0400	\$61,120.76	\$61,120.76	0.0400	\$0.00	\$61,120.76	0.0400
Leasing	\$76,833	0.00%	\$76,833	0.0503	0.0500	\$76,400.96	\$76,400.96	0.0500	\$0.00	\$76,400.96	0.0500
	\$0	0.00%	\$0	0.0000	0.0000	\$0.00	\$0.00	0.0000	\$0.00	\$0.00	0.0000

Levy/Extension/Rate	\$6,098,265	\$6,098,265	3.9910	3.0900	\$6,071,579.03	\$6,071,579.03	3.9735	\$0.00	\$6,071,579.03	3.9735
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Bond & Interest Levy	\$1,295,000	Actual Bond & Interest Extension/Rate	\$1,295,000.00	0.8475	Includes Loss % Added by County Clerk(s)	0.8475
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Total Levy	\$7,393,265	Actual Total Extension/Rate	\$7,366,579	4.8210	4.8210
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2025 Taxpayer Impact Calculation Page



Scenario Assumptions from Extension Tab

Actual % Change to Existing EAV for 2025	9.00%
Actual EAV Value for 2025	\$152,801,911

Actual Total EAV Value for 2025	\$152,801,911
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2024 Operating Rate	\$4.0283
Estimated 2025 Operating Rate	\$3.9735
Actual Bond & Interest Extension/Rate	\$0.8475

Includes Loss Cost

If the actual B known and in cell I35, no inp and Abatement

Bond & Interest Lost Cost (%)	
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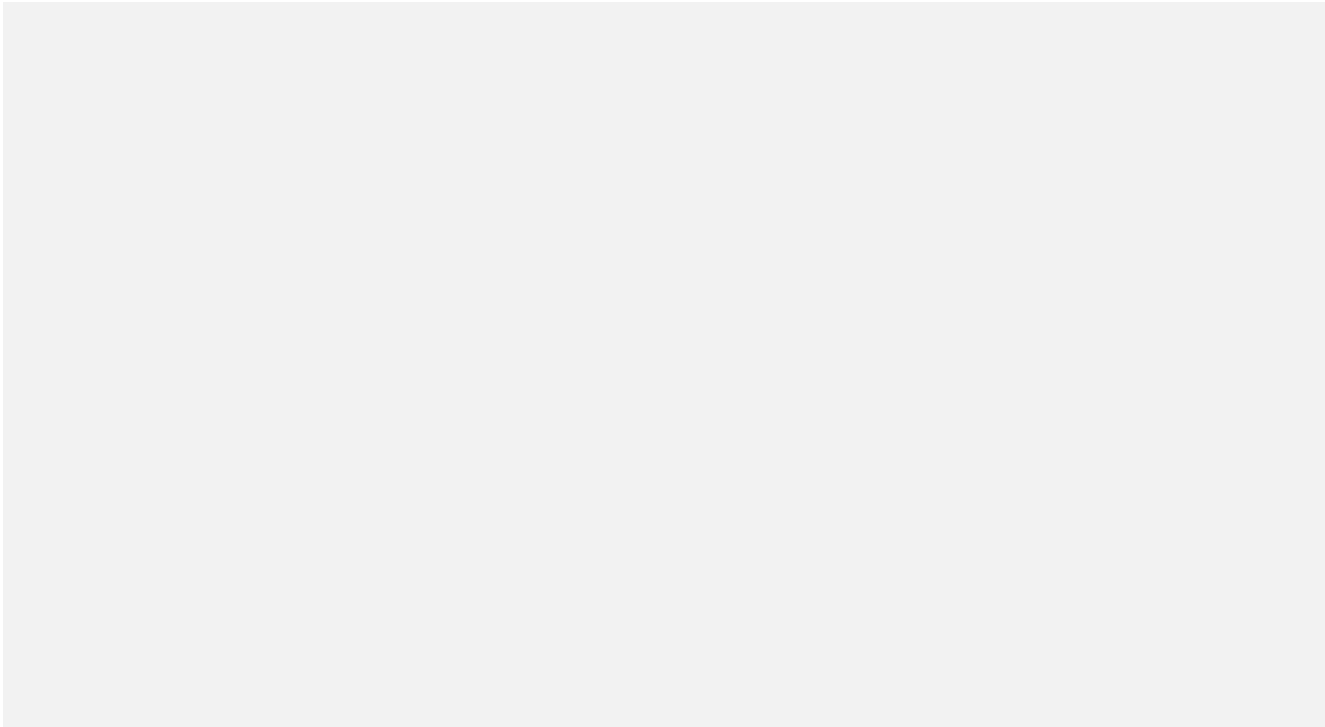
Bond & Interest Abatement	
Bond & Interest Rate Abatement	\$0.0000

Enter debt service to be abated

Cannot exceed estimated B&I Tax Rate

Net 2025 B&I Tax Rate	\$0.8475
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Total 2025 Tax Rate	\$4.8210
Total Prior Year's Tax Rate	\$4.6777



Legend

Assumptions & Data Entry

Calculated Values

Review Needed

Taxpayer Impact

2024 Fair Cash / Market Value Home\$150,000

Estimated 2025 Fair Cash Value Home\$163,500Includes Loss

Total Assessed Value	\$54,500	33.3%
State Equalization Multiplier	\$54,500	1.0000

and Interest extension is
out on the "Extension" tab in
out is needed for the Loss Cost
t cells.

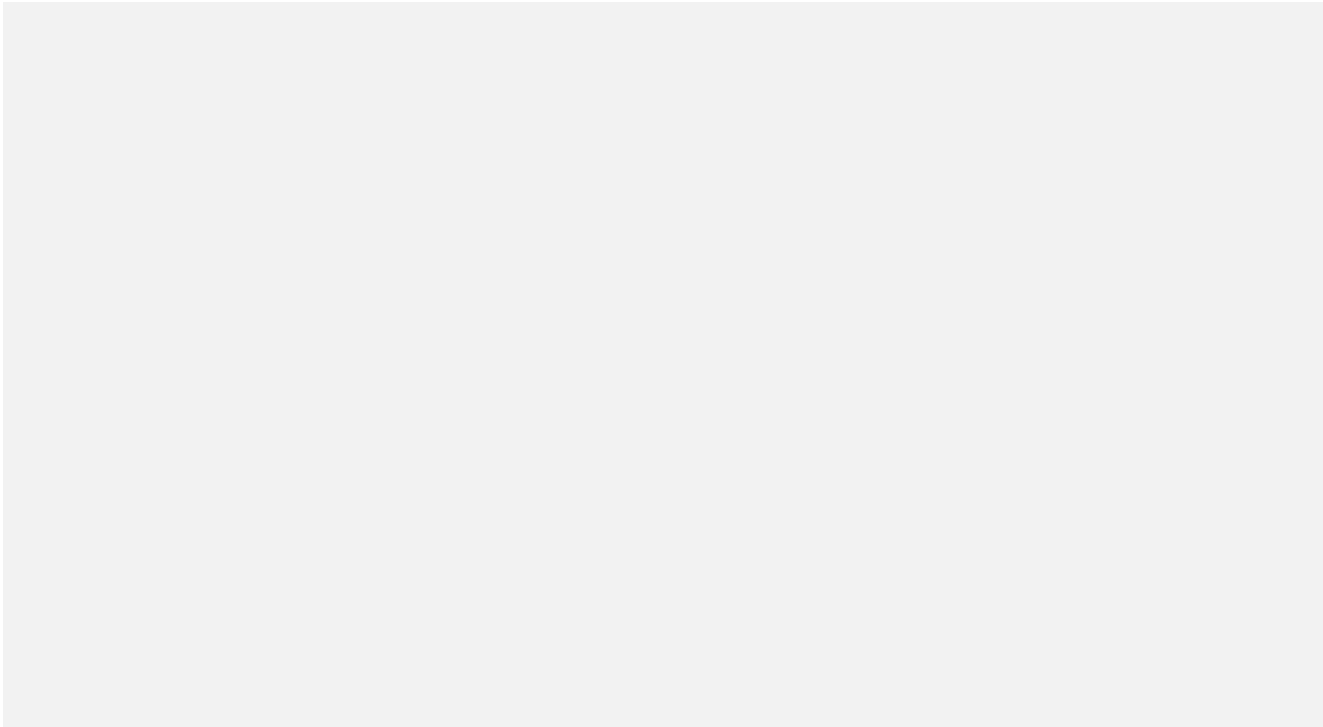
Homestead Exemption\$6,000.00Based on input tab

Net Equalized Assessed Value\$48,500.00

Estimated Change in Tax Payment for 2025\$280.00

e

Note, the calculator is intended to estimate the Midwest Central CUSD 191 portion
It does not include the recapture levy or property taxes paid for other District
purposes and to other governments. Actual tax rates and payments may vary
based on District-wide EAV growth, individual homeowner reassessment, State
Law changes, property tax rate initiatives and other factors.



EAV % Change

County 1 on the

of the tax bill.

Original: ☒ X
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support 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	District Number	County
Midwest Central CUSD	191	Mason/Tazewell

Amount of Levy

Educational	\$ 3,380,640	Fire Prevention & Safety *	\$ 76,833
Operations & Maintenance	\$ 768,328	Tort Immunity	\$ 1,100,000
Transportation	\$ 307,331	Special Education	\$ 61,467
Working Cash	\$ 76,833	Leasing	\$ 76,833
Municipal Retirement	\$ 50,000		\$ 0
Social Security	\$ 200,000	Other	\$ 0
		Total Levy	\$ 6,098,265

* 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 3,380,640 dollars to be levied as a special tax for educational purposes; and
the sum of 768,328 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 307,331 dollars to be levied as a special tax for transportation purposes; and
the sum of 76,833 dollars to be levied as a special tax for a working cash fund; and
the sum of 50,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 200,000 dollars to be levied as a special tax for social security purposes; and
the sum of 76,833 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 1,100,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 61,467 dollars to be levied as a special tax for special education purposes; and
the sum of 76,833 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 2025

Signed this [Day] day of [Month] 2025 .
(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 1 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 191 , Mason/Tazewell County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025 was filed in the office of the County Clerk of this County on 2025 .

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 2025 , is \$.

(Signature of County Clerk)

(Date)

(County)

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
0

- I. A public hearing to approve a proposed property tax levy increase for Mason/Tazewell County, Illinois for 2025 will be held on January 00, 1900 at , , IL at .

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact at .

- II. The corporate and special purpose property taxes extended or abated for 2024 were
\$ 5,647,078

The proposed corporate and special purposed property taxes to be levied for 2025 are
\$ 6,098,265 . This represents a 7.99% increase over the previous year

- III. The property taxes extended for debt services and public building commission leases for 2024 were
\$ 910,362

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are
\$ 1,295,000

- IV. The total property taxes extended or abated for 2024 were
\$ 6,557,440

The estimated total property taxes to be levied for 2025 are
\$ 7,393,265 . This represents a 12.75% increase over the previous year

EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax for general purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax for general and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax for cash fund purposes, upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to pay the contributions required of the school district by including the amount to be levied for such purposes in the amount of other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the amount of other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax for general purposes upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, and repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or damages upon it under the Local Government and Governmental Employees Tort Immunity Act including liability insurance, Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-10 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value of all the taxable property within the district for a capital improvement fund (which levy is in addition to any other levy upon such fund is to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants, by proposition, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy an annual tax, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proposition, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, provided that there are not sufficient funds available in the operations and maintenance fund of the district to pay for such purposes; such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by the voters of the district upon the proposition at a general or special election (Section 17-2.4 of the School Code).

upon the proposition and general or special election (Section 17-2.2c of the Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purchase of facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The county clerk shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-55).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55.

levy a tax annually, for educational
Department of Revenue (Section

levy a tax annually, for operations
assessed by the Department of

levy a tax annually, for
assessed by the Department of

levy a tax known as a Working
).

sufficient to provide all the
the Certificate of Tax Levy for
setting forth the amount of tax to be

purposes in a sum sufficient to
purposes in the Certificate of
on setting forth the amount of tax

levy a tax upon all the taxable
purposes of professional surveys,
school security, and specified

for tort immunity purposes in a
element, or insurance imposed
as under the Workers'
17 and Section 17-2.5 of the

value as equalized or assessed by
so that for building purposes) and
I Code.

per resolution, may levy an
special education purposes

after approval, may levy a tax
alized or assessed by the

by proper resolution, levy an
more than five years for area
School Code, upon the condition
by the cost thereof. Such tax shall
a majority of the electors voting

by an annual tax not to exceed
poses of leasing educational
School Code).

adopt a resolution or ordinance
district shall certify the action to
00/18-20).

ages, including home rule units,
i et seq.