

December 13, 2012

**MEMO TO: BOARD OF EDUCATION**

**FROM: Michael Robey, Ed.D., Superintendent**

**RE: Property Tax Levy**

**(Agenda Item )**

In order to comply with Cook County Truth in Taxation regulations, any taxing body that proposes a tax levy of 5.00% or more must publish a public notice advertising the proposed property tax levy. Because the aggregate 2012 tax levy which will be collected in 2013 of \$12,590,000 represents an increase of \$596,523, or 4.97%, the School Board was not required to hold a public hearing on the 2012 tax levy. I recommend approval of the following motions regarding the 2012 property tax levy:

**SUGGESTED MOTION: I move that the Board of Education approve the Resolution Regarding the Estimated Amounts Necessary to be levied for the Year 2012**

**SUGGESTED MOTION: I move that the Board of Education approve the 2012 Tax Levy Resolution.**

**SUGGESTED MOTION: I move that the Board of Education approve the Certificate of Tax Levy.**

**SUGGESTED MOTION: I move that the Board of Education approve a Resolution to Levy Taxes for Certain Purposes.**

**SUGGESTED MOTION: I move that the Board of Education approve a Resolution to Instruct County Clerk How to Apportion 2012 Tax Levy Extension Reductions.**

**SUGGESTED MOTION: I move that the Board of Education approve Certificate of Compliance with Truth in Taxation Act.**

**SUGGESTED MOTION: I move that the Board of Education approve the Lost Cost Factors.**

**RESOLUTION REGARDING THE ESTIMATED AMOUNTS  
NECESSARY TO BE LEVIED FOR THE YEAR 2012**

WHEREAS, the *Cook County Truth in Taxation Act* requires that all taxing districts in Cook County determine the estimated amounts of taxes necessary to be levied for the year not less than thirty (30) days prior to the adoption of the aggregate tax levy of the district; and

WHEREAS, the *Act* requires that public notice be given and a public hearing be held on the district's intent to adopt an aggregate tax levy that is more than a 5% increase over the amount of the previous year's extension; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Education for School District 89, Cook County, Illinois, as follows:

**Section 1.** The aggregate amount of taxes estimated to be levied for the year 2012 is \$12,590,000 exclusive of levies for bond and interest and including estimated levies for specific purposes as follows:

\$ 670,000	IMRF
\$ 670,000	Social Security
\$ 500,000	Liability Insurance
\$ 805,000	Transportation
\$ 8,600,000	Education
\$ 1,200,000	Building
\$ 45,000	Working Cash
\$ 0	Life Safety
\$ 100,000	Special Education
\$ 0	Leasing

**Section 2.** The amount of taxes estimated to be levied or to have already been levied for bond and interest purposes for the year 2012 is \$2,196,687.50.

**Section 3.** The administration shall cause, if necessary, an appropriate public notice to be published and a hearing to be scheduled on the levy, such hearing to be held on December 13<sup>th</sup>, 2012.

**Section 4.** This resolution shall be in full force and effect forthwith upon its adoption.

Board of Education District No. 89,  
Cook County, Illinois

By: \_\_\_\_\_  
President, Board of Education

Attest: \_\_\_\_\_  
Secretary, Board of Education

Date: December 13<sup>th</sup>, 2012

Date: December 13<sup>th</sup>, 2012

**2012 TAX LEVY RESOLUTION**

**WHEREAS, the Board of Education is authorized by Article 17 of the School Code (105 ILCS 5/17-1. et seq.) to levy special taxes for various purposes;**

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 89, COOK COUNTY, ILLINOIS, as follows:**

**Section 1: The following amounts of money, as indicated on the Certificate of Tax Levy attached to and made a part of this document, shall be raised by special tax for various purposes as in the Certificate of Tax Levy indicated for the ensuring year.**

**Section 2: The President and Secretary are hereby authorized and directed to sign the Certificate and file or cause the same to be filed with the County Clerk of Cook County on or before the last Tuesday in December of 2012.**

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

**Upon motion by Member \_\_\_\_\_ to adopt the above Resolution, seconded by Member \_\_\_\_\_ a roll call vote was taken, and the Members voted as follows:**

**Members Voting Aye**

**Members Voting Nay**

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**The President declared the Motion duly carried this 13<sup>th</sup> day of December, 2012.**

**By: \_\_\_\_\_  
President, Board of Education**

**Attest: \_\_\_\_\_  
Secretary, Board of Education**

**Date: December 13<sup>th</sup>, 2012**

**Date: December 13<sup>th</sup>, 2012**

Original: 
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.

Table with 3 columns: District Name (School District), District Number (89), County (Cook)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$8,600,000), Operations & Maintenance (\$1,200,000), Transportation (\$805,000), Working Cash (\$45,000), Municipal Retirement (\$670,000), Social Security (\$670,000), Fire Prevention & Safety (\$0), Tort Immunity (\$500,000), Special Education (\$100,000), Leasing (\$0), Other (\$0), Total Levy (\$12,590,000)

\* 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 8,600,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,200,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 805,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 45,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 670,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 670,000 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 500,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 100,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 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 2012

Signed this \_\_\_ day of 2012. (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.

Number of bond issues of said school district that have not been paid in full 5

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 89, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2012 was filed in the office of the County Clerk of this County on 2012.

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 2012, is \$

(Signature of County Clerk)

(Date)

(County)

## EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational 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 annually, for operations 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 annually, 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 known as a Working Cash Fund Tax 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 provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax 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 Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax 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 upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified 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 for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for a capital improvement fund (which levy is in addition to that for building purposes) and 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 proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education 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 a tax annually, 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 proper resolution, 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 area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School 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 district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

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

**RESOLUTION TO LEVY TAXES FOR  
CERTAIN PURPOSES**

WHEREAS, the Board of Education is authorized by Section 7-171 of the *Illinois Pension Code* (40ILCS 5/7-171) to levy, by proper resolution, an annual tax for Illinois Municipal Retirement Fund purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.11 of the *School Code* (105 ILCS 5/17-2.11) to levy, by proper resolution, an annual tax for Fire Prevention, Safety, Energy Conservation, Disabled Access, School Security, and/or Specified Repair purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.2a of the *School Code* (105 ILCS 5/17-2.2a) to levy, by proper resolution, an annual tax for Special Education purposes;

WHEREAS, the Board of Education is authorized by Section 17-2.2c of the *School Code* (105 ILCS 5/17-2.2c) to levy, by proper resolution, an annual tax for the purposes of leasing educational facilities and/or computer technology; and

WHEREAS, the Board of Education has heard and considered the recommendation of its Superintendent that it is necessary and in the best interest of the School District to levy taxes for these purposes;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of School District Number 89, Cook County, Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Cook County is hereby authorized and directed to extend the following special taxes on behalf of this School District for the purposes indicated:

- a. the sum of \$670,000 to be levied as a special tax for Illinois Municipal Retirement Fund purposes;
- b. the sum of \$0 to be levied as a special tax for Fire Prevention, Safety, Energy Conservation, Disabled Access, School Security, and/or Specified Repair purposes; and
- c. the sum of \$100,000 to be levied as a special tax for Special Education Program purposes; and
- d. the sum of \$0 to be levied as a special tax for Leasing Educational Facilities and/or Computer Technology purposes.

Section 2. The Superintendent, Chief Financial Officer, and Treasurer are hereby authorized and directed to take any action necessary to file this levy with the County Clerk and to have the taxes specified herein extended.

Section 3. This resolution shall be in full force and effect upon its adoption. Adopted this 13<sup>th</sup> day of December, 2012, by the following roll call vote:

AYES: \_\_\_\_\_ NAYS: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_ ABSENT: \_\_\_\_\_

BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 89, COOK COUNTY, ILLINOIS

By: \_\_\_\_\_  
President, Board of Education

Attest: \_\_\_\_\_  
Secretary, Board of Education

Date: December 13<sup>th</sup>, 2012

Date: December 13<sup>th</sup>, 2012

STATE OF ILLINOIS    )  
  )        SS  
COUNTY OF COOK     )

**CERTIFICATION OF RESOLUTION AND MINUTES**

**I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the “School Board”) of School District Number 89, 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 transcript of that portion of the minutes of the meeting of the School Board held on the 13<sup>th</sup> day of December, 2012, insofar as the same relates to adoption of a resolution entitled:**

**RESOLUTION TO LEVY TAXES FOR  
CERTAIN PURPOSES**

**A true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcripts of the minutes of said meeting.**

**I DO FURTHER CERTIFY that the deliberations of the School 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 School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.**

**IN WITNESS WHEREOF, I hereunto affix my official signature this 13<sup>th</sup> day of December, 2012.**

\_\_\_\_\_  
**Secretary, Board of Education**

**Date: December 13<sup>th</sup>, 2012**

**RESOLUTION TO INSTRUCT COUNTY CLERK HOW TO APPORTION 2012 TAX LEVY EXTENSION REDUCTIONS**

**WHEREAS, pursuant to the limiting rate provisions of the Property Tax Extension Limitation Act (hereinafter "Act"), it is anticipated that reductions will be made to the 2013 property tax extensions for the School District's 2012 tax levies; and**

**WHEREAS, the Act provides that the County Clerk is to make extension reductions proportionately among the School District's funds 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 School District Number 89, Cook County, Illinois, as follows:**

**Section 1. The County Clerk is hereby directed that the tax extensions for the following funds shall not be limited:**

<i>Tort</i>	<i>Municipal Retirement</i>	<i>Leasing</i>
<i>Operations and Maintenance</i>	<i>Fire Prevention and Safety</i>	<i>Bond &amp; Interest</i>
<i>Transportation</i>	<i>Social Security</i>	
<i>Working Cash</i>	<i>Special Education</i>	

**Section 2. The County Clerk is hereby directed that the following fund shall be limited to the extent necessary to meet the reductions required:**  
*Education Fund*

**Section 3. The County Clerk is hereby directed that in the event the District's extensions must be reduced below the amounts indicated in Section 2, the County Clerk should reduce the extension for the following fund:**  
*Education Fund*

**Section 4. The President and Secretary of this Board of Education are hereby authorized and directed to file certified copy of this Resolution with the County Clerk.**

**Section 5. This resolution takes effect upon its adoption.**

**ADOPTED this 13<sup>th</sup> day of December, 2012, by the following roll call vote:**

**AYES: \_\_\_\_\_ NAYS: \_\_\_\_\_ ABSENT: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_**

**BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 89  
COOK COUNTY, ILLINOIS**

**BY: \_\_\_\_\_  
President, Board of Education**

**ATTEST: \_\_\_\_\_  
Secretary, Board of Education**

**Date: December 13<sup>th</sup>, 2012**

**Date: December 13<sup>th</sup>, 2012**





**TRUTH IN TAXATION**  
**CERTIFICATE OF COMPLIANCE**

I, Regina Rivers, hereby certify that I am the presiding officer of the Maywood-Melrose Park-Broadview School District 89, 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 2012 levy.

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**Regina Rivers, President**  
**Maywood-Melrose Park-Broadview**  
**School District 89 Cook County, Illinois**

**December 13<sup>th</sup>, 2012**

December 13, 2012

**MEMO TO: BOARD OF EDUCATION**

**FROM: Michael Robey, Superintendent**

**RE: Lost Cost Factor**

The Cook County Tax Extension Department may apply a lost cost factor to the Bond and Interest Fund amount to be levied, and to other funds, if directed by the Board of Education in the form of a resolution. The lost cost factor is based on the collection history of prior levy years. It is recommended that the Board of Education approve a 5% lost cost factor to cover Bond and Interest Fund requirements, and a 3% lost cost factor to cover all other funds.

**RESOLUTION TO INSTRUCT COUNTY CLERK  
TO ADD LOST COST FACTOR TO 2012 TAX LEVY**

**SUGGESTED MOTION: I move that the Board of Education approve the Lost Cost Factor of 5% to cover Bond and Interest Fund requirements, and a Lost Cost Factor of 3% to cover all other funds for the 2012 Tax Levy.**

**ADOPTED this 13<sup>th</sup> day of December, 2012, by the following roll call vote:**

**AYES: \_\_\_\_\_ NAYS: \_\_\_\_\_ ABSENT: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_**

**BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 89  
COOK COUNTY, ILLINOIS**

**BY: \_\_\_\_\_  
President, Board of Education**

**ATTEST: \_\_\_\_\_  
Secretary, Board of Education**

**Date: December 13<sup>th</sup>, 2012**

**Date: December 13<sup>th</sup>, 2012**

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 “Board”) of the School District No. 89, Cook County, Illinois (the “District”), and that as such official, I am the keeper of the records of the Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the Board held on the 13<sup>th</sup> day of December, 2012, insofar as the same relates to adoption of a Resolution entitled:

**RESOLUTION TO INSTRUCT COUNTY CLERK  
TO ADD LOST COST FACTOR TO 2012 TAX LEVY**

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School 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 School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

INWITNESS WHEREOF, I hereunto affix my official signature this 13<sup>th</sup> day of December, 2012.

\_\_\_\_\_  
Secretary, Board of Education

Date: December 13<sup>th</sup>, 2012