

### 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 Financial Network, 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*

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

Cook County Prior Year EAV Limit  *Choose Yes or No*

Original Tax Levy Certificate   
 Amended Tax Levy Certificate   
*Enter "x" in one box only*

Actual Rate Setting EAV for 2023  *Enter Actual Rate Setting EAV for 2023*

Preliminary Figure Available for 2024 EAV?  *If entering a dollar amount for EAV, please select "Yes," if growth %, please select "No"*

Estimated Existing EAV % Change for 2024  *Enter Reassessment Percentage*

Estimated Total EAV for 2024

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 2023 Extension for all Counties	Input 2023 Mason, Tazewell County Extension
Educational	2.20	\$2,836,785.00	2,836,785.00
Operations & Maintenance	0.50	\$644,724.00	644,724.00
Transportation	0.20	\$257,890.00	257,890.00
Working Cash	0.05	\$64,472.00	64,472.00
Municipal Retirement		\$5,158.00	5,158.00
Social Security		\$216,369.00	216,369.00
Fire Prevention & Safety *	0.05	\$64,472.00	64,472.00
Tort Immunity		\$978,562.00	978,562.00
Special Education	0.04	\$51,578.00	51,578.00
Leasing	0.05	\$64,472.00	64,472.00
Custom Fund Name		\$0.00	

Total Aggregate Extension for 2023

SEDOL IMRF (Lake County Only)

Bond and Interest Extension for 2023

Total 2023 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.

**2024 LEVY CALCULATION PAGE**

**Original Assumptions**

**Legend**

Actual Total EAV for 2023	\$128,944,787
Estimated Existing EAV % change for 2024	9.00%
Estimated Existing EAV Value for 2024	\$140,549,818

District Assumptions & Data Entry
Calculated Values
Review Needed

Estimated Total EAV for 2024	\$140,549,818
Estimated Total EAV % change for 2024	9.00%

	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	\$2,836,785.00	2.20	\$3,092,095.99	\$3,092,095.99			\$3,092,096.00	YES
Operations & Maintenance	\$644,724.00	0.50	\$702,749.09	\$702,749.09			\$702,750.00	YES
Transportation	\$257,890.00	0.20	\$281,099.64	\$281,099.64			\$281,100.00	YES
Working Cash	\$64,472.00	0.05	\$70,274.91	\$70,274.91			\$70,275.00	YES
Municipal Retirement	\$5,158.00			Levy Amount \$ Required	\$90,000		\$90,000.00	
Social Security	\$216,369.00			Levy Amount \$ Required	\$250,000		\$250,000.00	
Fire Prevention & Safety *	\$64,472.00	0.05	\$70,274.91	\$70,274.91			\$70,275.00	YES
Tort Immunity	\$978,562.00			Levy Amount \$ Required	\$975,000		\$975,000.00	
Special Education	\$51,578.00	0.04	\$56,219.93	\$56,219.93			\$56,220.00	YES
Leasing	\$64,472.00	0.05	\$70,274.91	\$70,274.91			\$70,275.00	YES
	\$0.00	0.00	\$0.00	\$0.00			\$0.00	YES

Extension **\$5,184,482.00**

Truth in Taxation		
District Levy	\$5,657,991.00	9.13% <b>YES</b>
<i>Truth in Taxation Required</i>		

Bond & Interest Extension **\$910,866.00**

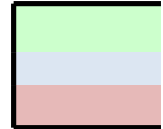
Estimated Bond and Interest Levy **\$910,000.00**  
 (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)

Bond & Int. Levy **\$910,000.00** **-0.10%**

Total Extension **\$6,095,348.00**

Total Levy **\$6,567,991.00** **7.75%**

# 2024 Taxpayer Impact Calculation Page



## Original Assumptions from Calculations Tab

Estimated Existing EAV % Change for 2024	9.00%
Estimated Existing EAV Value for 2024	\$140,549,818

Estimated Total EAV for 2024	\$140,549,818
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2023 Operating Rate	\$4.0207
Estimated 2024 Operating Rate	\$4.0256
Estimated 2024 Bond & Interest Tax Rate	\$0.6475 <i>Includes Loss Cost</i>

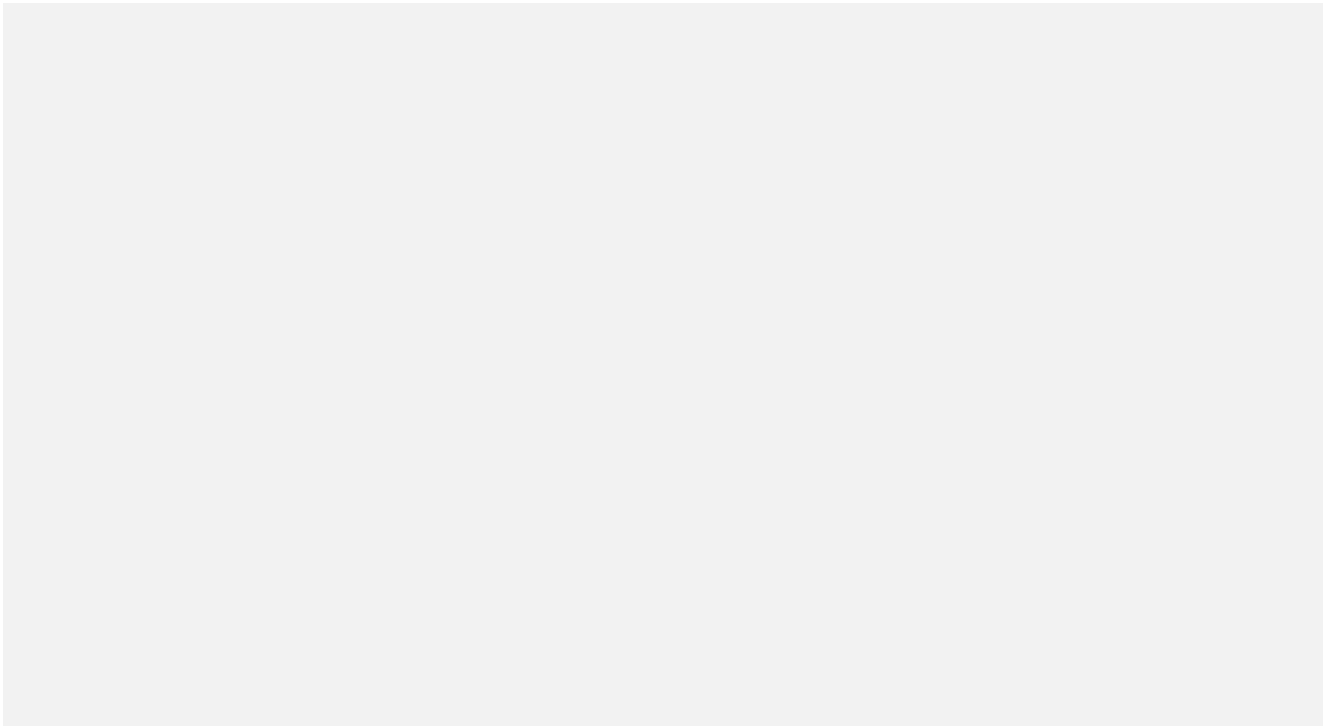
Bond & Interest Lost Cost (%)	
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Bond & Interest Abatement		<i>Enter debt service to be abated</i>
Bond & Interest Rate Abatement	\$0.0000	<i>Cannot exceed estimated B&amp;I Tax Rate</i>

Net 2024 B&I Tax Rate	\$0.6475
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Note, if the B&I tab was reduced, will need to be counting the abatement.

Total 2024 Tax Rate	\$4.6731
Total Prior Year's Tax Rate	\$4.7271





**Legend**

Assumptions & Data Entry
Calculated Values
Review Needed

**Taxpayer Impact**

**2023 Fair Cash / Market Value Home** \$150,000

**Estimated 2024 Fair Cash Value Home** \$163,500 *Includes L*

<b>Total Assessed Value</b>	<b>\$54,500</b>	33.3%
<b>State Equalization Multiplier</b>	<b>\$54,500</b>	1.0000

**Homestead Exemption** \$6,000.00 *Based on input tab*

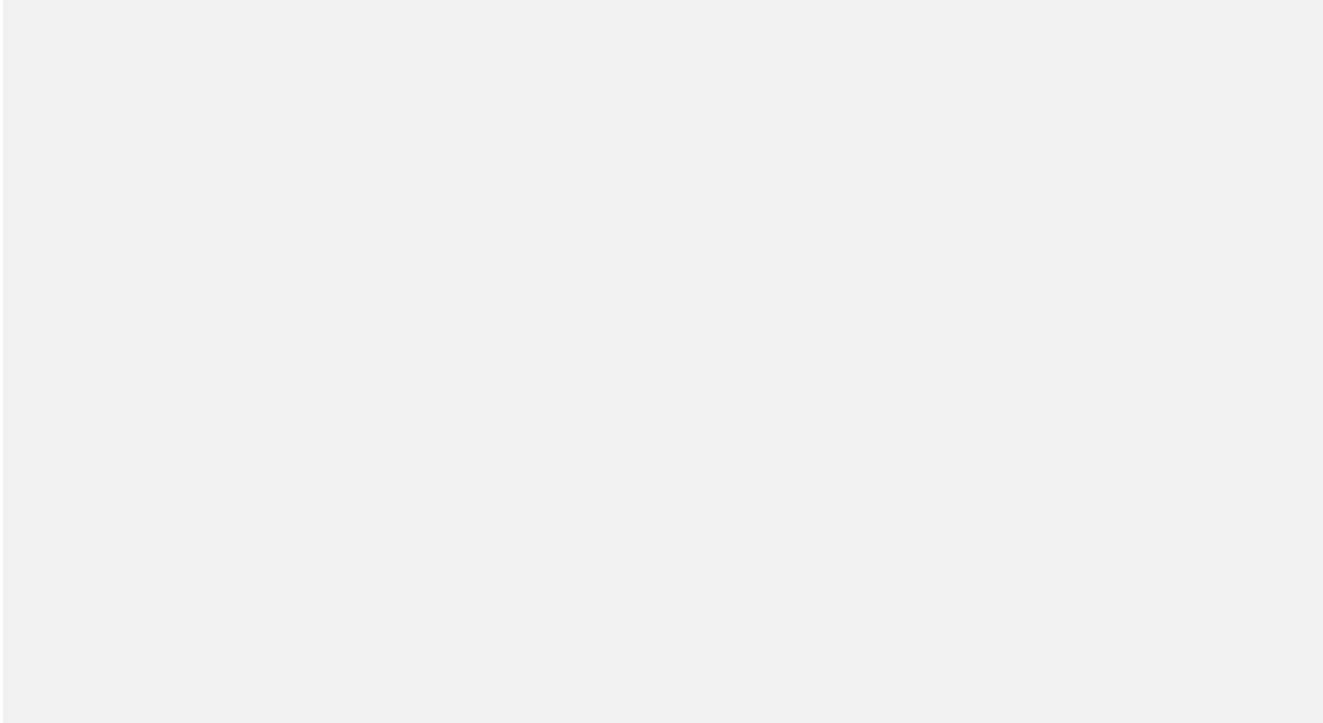
**Net Equalized Assessed Value** \$48,500.00

**Estimated Change in Tax Payment for 2024** \$186.51

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leaving the "Calculations" section. If an expected abatement is 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 1 on the*

of the tax bill.





**2024 TAX EXTENSION WORKSHEET**

<b>Original Assumptions</b>	
Estimated % Change to Existing EAV for 2024	9.00%
Estimated Total EAV for 2024	\$140,549,818
Estimated Total EAV Change for 2024	9.00%

<b>Legend</b>	
District Assumptions & Data Entry	
Calculated Values	
Review Needed	

<b>Scenario Assumptions</b>		
Actual % Change to Existing EAV for 2024	9.00%	<i>Enter What If...? Existing EAV Assumption or, Final Actual to Stress Test the Levy</i>
Actual Total EAV for 2024	\$140,549,818	
Actual Total EAV Change for 2024	9.00%	
<b>Does This Levy Capture All Available Property Taxes Under These Assumptions?</b>		
YES - All Available Property Tax Dollars Have Been Captured		

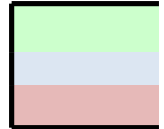
	Current Levy Amount	County Loss %	Total Levy with County Loss %	Scenario Calculated Tax Rate	Maximum Extension Factor	Scenario Calculated Maximum Extension	Scenario Calculated Extension	Final Tax Rate	Spring Extension Adjustment Between Funds	Final Adjusted Extension	Final Adjusted Tax Rate
Educational	\$3,092,096	0.00%	\$3,092,096	2.2000	2.2000	\$3,092,095.99	\$3,092,095.99	2.2000	\$0.00	\$3,092,095.99	2.2000
Operations & Maintenance	\$702,750	0.00%	\$702,750	0.5000	0.5000	\$702,749.09	\$702,749.09	0.5000	\$0.00	\$702,749.09	0.5000
Transportation	\$281,100	0.00%	\$281,100	0.2000	0.2000	\$281,099.64	\$281,099.64	0.2000	\$0.00	\$281,099.64	0.2000
Working Cash	\$70,275	0.00%	\$70,275	0.0500	0.0500	\$70,274.91	\$70,274.91	0.0500	\$0.00	\$70,274.91	0.0500
Municipal Retirement	\$90,000	0.00%	\$90,000	0.0640	Levy	\$90,000.00	\$90,000.00	0.0640	\$0.00	\$90,000.00	0.0640
Social Security	\$250,000	0.00%	\$250,000	0.1779	Levy	\$250,000.00	\$250,000.00	0.1779	\$0.00	\$250,000.00	0.1779
Fire Prevention & Safety *	\$70,275	0.00%	\$70,275	0.0500	0.0500	\$70,274.91	\$70,274.91	0.0500	\$0.00	\$70,274.91	0.0500
Tort Immunity	\$975,000	0.00%	\$975,000	0.6937	Levy	\$975,000.00	\$975,000.00	0.6937	\$0.00	\$975,000.00	0.6937
Special Education	\$56,220	0.00%	\$56,220	0.0400	0.0400	\$56,219.93	\$56,219.93	0.0400	\$0.00	\$56,219.93	0.0400
Leasing	\$70,275	0.00%	\$70,275	0.0500	0.0500	\$70,274.91	\$70,274.91	0.0500	\$0.00	\$70,274.91	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	\$5,657,991	\$5,657,991	4.0256	3.0900	\$5,657,989.37	\$5,657,989.37	4.0256	\$0.00	\$5,657,989.37	4.0256
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Bond & Interest Levy	\$910,000	Actual Bond & Interest Extension/Rate	\$910,000.00	0.6475	<i>Includes Loss % Added by County Clerk(s)</i>	0.6475
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Total Levy	\$6,567,991	Actual Total Extension/Rate	\$6,567,989	4.6731	4.6731
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# 2024 Taxpayer Impact Calculation Page



## Scenario Assumptions from Extension Tab

<b>Actual % Change to Existing EAV for 2024</b>	9.00%
<b>Actual EAV Value for 2024</b>	\$140,549,818

<b>Actual Total EAV Value for 2024</b>	\$140,549,818
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<b>2023 Operating Rate</b>	\$4.0207
<b>Estimated 2024 Operating Rate</b>	\$4.0256
<b>Actual Bond &amp; Interest Extension/Rate</b>	\$0.6475

*Includes Loss Cost*

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

<b>Bond &amp; Interest Lost Cost (%)</b>	
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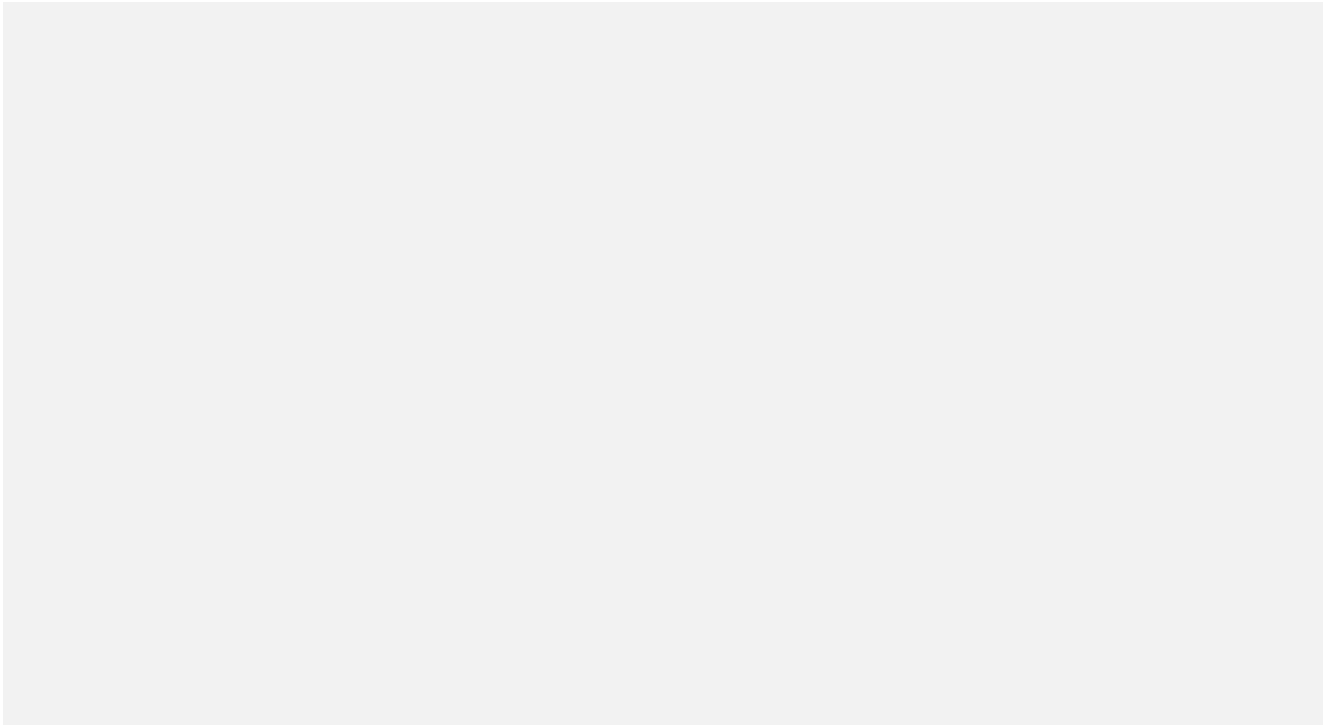
<b>Bond &amp; Interest Abatement</b>	
<b>Bond &amp; Interest Rate Abatement</b>	\$0.0000

*Enter debt service to be abated*

*Cannot exceed estimated B&I Tax Rate*

<b>Net 2024 B&amp;I Tax Rate</b>	\$0.6475
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<b>Total 2024 Tax Rate</b>	\$4.6731
<b>Total Prior Year's Tax Rate</b>	\$4.7271





### Legend

Assumptions & Data Entry
Calculated Values
Review Needed

### Taxpayer Impact

2023 Fair Cash / Market Value Home

Estimated 2024 Fair Cash Value Home  \$0 *Includes L*

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

*Based on  
input tab*

Homestead Exemption  \$6,000.00

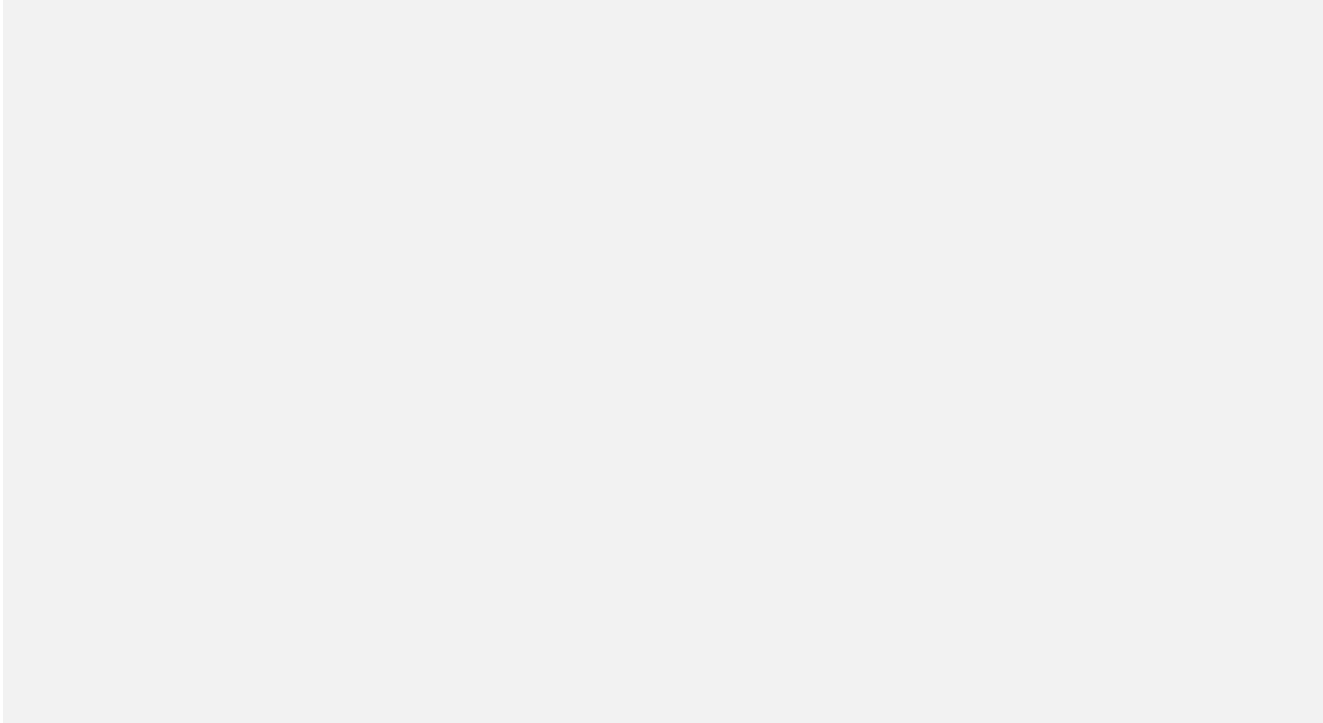
Net Equalized Assessed Value  (\$6,000.00)

Estimated Change in Tax Payment for 2024  \$3.24

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

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*

1 of the tax bill.





**ILLINOIS STATE BOARD OF EDUCATION**

School Business and Support Services Division  
(217) 785-8779

Original:   
Amended:

**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 <b>Midwest Central CUSD</b>	District Number <b>191</b>	County <b>Mason, Tazewell</b>
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**Amount of Levy**

<b>Educational</b>	\$ <u>3,092,096</u>	<b>Fire Prevention &amp; Safety *</b>	\$ <u>70,275</u>
<b>Operations &amp; Maintenance</b>	\$ <u>702,750</u>	<b>Tort Immunity</b>	\$ <u>975,000</u>
<b>Transportation</b>	\$ <u>281,100</u>	<b>Special Education</b>	\$ <u>56,220</u>
<b>Working Cash</b>	\$ <u>70,275</u>	<b>Leasing</b>	\$ <u>70,275</u>
<b>Municipal Retirement</b>	\$ <u>90,000</u>		\$ <u>0</u>
<b>Social Security</b>	\$ <u>250,000</u>	<b>Other</b>	\$ <u>0</u>
		<b>Total Levy</b>	\$ <u>5,657,991</u>

\* 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 3,092,096 dollars to be levied as a special tax for educational purposes; and  
 the sum of 702,750 dollars to be levied as a special tax for operations and maintenance purposes; and  
 the sum of 281,100 dollars to be levied as a special tax for transportation purposes; and  
 the sum of 70,275 dollars to be levied as a special tax for a working cash fund; and  
 the sum of 90,000 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 250,000 dollars to be levied as a special tax for social security purposes; and  
 the sum of 70,275 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 975,000 dollars to be levied as a special tax for tort immunity purposes; and  
 the sum of 56,220 dollars to be levied as a special tax for special education purposes; and  
 the sum of 70,275 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 2024

Signed this      [Day] day of      [Month] 2024 . \_\_\_\_\_  
 (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     .

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 (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     2024     was filed in the office of the County Clerk of this County on     2024     .

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     2024     , is \$                      .

\_\_\_\_\_  
 (Signature of County Clerk)

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 (County)

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR  
Midwest Central CUSD 191**

- I. A public hearing to approve a proposed property tax levy increase for Midwest Central CUSD 191 Mason, Tazewell County, Illinois for 2024 " will be held on December 05, 2024 at 1010 S. Washington St., Manito, IL, IL 61534 at 6:30 pm.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Todd Hellrigel at [toddh@midwestcentral.org](mailto:toddh@midwestcentral.org).

- II. The corporate and special purpose property taxes extended or abated for 2023 were  
\$ 5,184,482

The proposed corporate and special purposed property taxes to be levied for 2024 are  
\$ 5,657,991 . This represents a 9.13% increase over the previous year

- III. The property taxes extended for debt services and public building commission leases for 2023 were  
\$ 910,866

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are  
\$ 910,000

- IV. The total property taxes extended or abated for 2023 were  
\$ 6,095,348

The estimated total property taxes to be levied for 2024 are  
\$ 6,567,991 . This represents a 7.75% 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 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 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 purpose 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 capital improvements 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 tax levied 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, if that there are not sufficient funds available in the operations and maintenance fund of the district to pay for such purposes, or not be levied without the prior approval of the State Superintendent of Education and prior approval by proposition 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 purposes, as assessed by the Department of Revenue (Section 17-2.1 of the Code).

levy a tax annually, for operations and maintenance purposes, as assessed by the Department of Revenue (Section 17-2.2 of the Code).

levy a tax annually, for operations and maintenance purposes, as assessed by the Department of Revenue (Section 17-2.3 of the Code).

levy a tax known as a Workingmen's Compensation Tax (Section 17-2.4 of the Code).

levy a tax sufficient to provide all the purposes set forth in the Certificate of Tax Levy for operations and maintenance purposes, setting forth the amount of tax to be levied for each purpose.

levy a tax sufficient to provide all the purposes set forth in the Certificate of Tax Levy for operations and maintenance purposes, setting forth the amount of tax to be levied for each purpose.

levy a tax upon all the taxable property of professional surveys, school security, and specified purposes (Section 17-2.5 of the Code).

levy a tax for tort immunity purposes in a building, or insurance imposed upon buildings under the Workers' Compensation Act (Section 17-2.6 of the Code).

levy a tax on the value as equalized or assessed by the Department of Revenue (Section 17-2.7 of the Code) that for building purposes) and the Department of Revenue Code.

By resolution, may levy an additional tax for special education purposes (Section 17-2.8 of the Code).

After approval, may levy a tax on the value as equalized or assessed by the Department of Revenue (Section 17-2.9 of the Code).

By proper resolution, levy an additional tax on the value as equalized or assessed by the Department of Revenue (Section 17-2.10 of the Code) more than five years for area school purposes, upon the condition that the cost thereof. Such tax shall be levied by a majority of the electors voting at a special election (Section 17-2.11 of the Code).

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.