DIXON PUBLIC SCHOOLS #170

"A Place to Grow"
www.dps170.org

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Dixon, Illinois 61021

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

TO:	Board of Education Members
FROM:	Margo Empen, Superintendent & Marc Campbell, CSBO
DATE:	November 19, 2025
RE:	2025 Truth-in-Taxation Hearing

The Truth in Taxation law establishes procedures taxing districts must follow in the adoption of their property tax levies in accordance with 35 ILCS 200/18-55 through 35 ILCS 200/18-100. The Truth in Taxation law requires a taxing district to compare the amount of its proposed aggregate property tax levy, to the amount of taxes extended for the district in the prior year. A notice must be published in a newspaper and a public hearing must be held, if the proposed aggregate tax levy is more than 5% greater then the previous year's tax extension.

Notice will be published in the Dixon Telegraph a Shaw Media publication in accordance with the Truth-in-Taxation legal parameters. Additionally, notification of the Truth-in-Taxation hearing must be posted on the website banner.

In an effort to remain in compliance with statutory guidance and to be transparent with our taxpayers all of this information will be posted on our website at dps170.org. The District is required to host the Truth-in-Taxation Hearing because our 2025 Tax Year Levy is greater than 5.0% of the 2024 Tax Year Extension due to the property assessment valuation process.

Once the hearing is complete and the associated documentation is filed and published the District will be in full compliance with the law.

Recommendation:
It is the recommendation of District Administration for the Board in compliance with the law establish a Truth-in-Taxation Hearing prior to the regularly scheduled meeting of the Board of Education on December 17, 2025.

Notice of Proposed Property Tax Increase for Dixon Unit School District #170.

A public hearing to approve a proposed property tax levy increase for Dixon Unit School District #170 for 2025 will be held on December 17th, 2025 at 6:00 pm at the District Office located at 1335 N. Franklin Grove Road, Dixon, Illinois 61021.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Margo Empen, Superintendent, 1335 N. Franklin Grove Road, Dixon Illinois 61021, (815) 373-4966.

The corporate and special purpose property taxes extended or abated for last tax year (2024) per Lee County were $22,542,115. The proposed corporate and special purpose property taxes to be levied for the current year (2025) are $24,714,600. This represents an 9.43% increase over the last tax year.

The property taxes extended for debt service and public building commission leases for last tax year (2025) per Lee County were $3,154,496. The estimated property taxes to be levied for debt service and public building commission lease for the current year (2025) are $3,288,183. This represents a 4.11% decrease over the last tax year.

The total property taxes extended or abated for last tax year (2024) per Lee County were $25,696,611. The estimated total property taxes to be levied for the current tax year (2025) are $28,002,783. This represents an 8.78% increase over the last tax year.

Tax Computation Report
Lee County

Taxing District 170 - DIXON PSD 170

Equalization Factor 1.000

Property Type	Total EAV	Rate Setting EAV
Farm	45,350,928	45,057,409
Residential	313,752,208	310,023,200
Commercial	72,565,076	67,770,181
Industrial	42,337,456	41,567,619
Mineral	0	0
State Railroad	5,836,387	5,836,387
Local Railroad	0	0
County Total	**479,842,055**	**470,254,796**
Total + Overlap	**531,854,879**	**522,267,620**

PTELL Values	
EZ Value Abated	1,507,548
EZ Tax Abated	$74,174.37
New Property	3,805,579
Annexation EAV	0
Disconnection EAV	0
Recovered TIF EAV	0
Recovered EZ EAV	113,971
Aggregate Ext. Base	0
TIF Increment	8,079,711

Overlapping County	Overlap EAV
Ogle County	*52,012,824
Total	**52,012,824**

** denotes use of estimated EAV*

Fund/Name	Levy Request	Maximum Rate	Calc'ed Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps
002 EDUCATION	16,276,000.00	2.9500	3.116410	2.9500	$13,872,516.48	2.9500	2.9500	$14,155,340.62	$13,872,516.48	$15,406,894.79
003 BONDS	3,138,993.19	0.0000	0.601032	0.6010	$2,826,231.32	0.6040	0.6040	$2,898,246.01	$2,840,338.97	$3,154,496.42
004 OPERATIONS & MAINTENAN	2,759,000.00	0.5000	0.528273	0.5000	$2,351,273.98	0.5000	0.5000	$2,399,210.28	$2,351,273.98	$2,611,338.10
005 I.M.R.F.	369,000.00	0.0000	0.070653	0.0707	$332,470.14	0.0707	0.0707	$339,248.33	$332,470.14	$369,243.21
030 TRANSPORTATION	1,104,000.00	0.2000	0.211386	0.2000	$940,509.59	0.2000	0.2000	$959,684.11	$940,509.59	$1,044,535.24
031 WORKING CASH	276,000.00	0.0500	0.052847	0.0500	$235,127.40	0.0500	0.0500	$239,921.03	$235,127.40	$261,133.81
032 FIRE SAFETY	276,000.00	0.0500	0.052847	0.0500	$235,127.40	0.0500	0.0500	$239,921.03	$235,127.40	$261,133.81
033 SPECIAL EDUCATION	221,000.00	0.0400	0.042316	0.0400	$188,101.92	0.0400	0.0400	$191,936.82	$188,101.92	$208,907.05
035 LIABILITY INSURANCE	1,701,000.00	0.0000	0.325695	0.3257	$1,531,619.87	0.3257	0.3257	$1,562,845.57	$1,531,619.87	$1,701,025.64
047 SOCIAL SECURITY	417,000.00	0.0000	0.079844	0.0798	$375,263.33	0.0798	0.0798	$382,913.96	$375,263.33	$416,769.56
057 LEASING	276,000.00	0.0500	0.052847	0.0500	$235,127.40	0.0500	0.0500	$239,921.03	$235,127.40	$261,133.81
Totals (Capped)	**0.00**		**0.000000**	**0.0000**	**$0.00**	**0.0000**	**0.0000**	**$0.00**	**$0.00**	**$0.00**
Totals (Not Capped)	**26,813,993.19**		**5.134150**	**4.9172**	**$23,123,368.83**	**4.9202**	**4.9202**	**$23,609,188.79**	**$23,137,476.48**	**$25,696,611.44**
Totals (All)	**26,813,993.19**		**5.134150**	**4.9172**	**$23,123,368.83**	**4.9202**	**4.9202**	**$23,609,188.79**	**$23,137,476.48**	**$25,696,611.44**

I agree with the above figures

Signature

DIXON PSD 170

Taxing Body

Title:

E-Mail Address:

Phone Number:

Fax Number:

Tax Computation Report
Ogle County

Taxing District K170 - DIXON UNIT 170

Equalization Factor 1.0271

Property Type	Total EAV	Rate Setting EAV
Farm	5,533,450	5,533,450
Residential	46,798,880	46,798,880
Commercial	626,807	626,807
Industrial	52,692	52,692
Mineral	0	0
State Railroad	0	0
Local Railroad	0	0
County Total	**53,011,829**	**53,011,829**
Total + Overlap	**523,266,625**	**523,266,625**

Other Values	
EZ Value Abated	0
EZ Tax Abated	$0.00
New Property	147,755
TIF Increment	0

Overlapping County	Overlap EAV
Lee County	*470,254,796
Total	**470,254,796**

** denotes use of estimated EAV*

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

I agree with the above figures

Signature

DIXON UNIT 170

Taxing Body

Title:

E-Mail Address:

Phone Number:

Fax Number:

Return by 04-16-2025

Assessor Estimated EAV Report by Tax District
Lee County

170 - DIXON PSD 170

Totals	
Board of Review Abstract	546,599,974
- Exemptions	65,845,281
- Under Assessed	0
+ State Assessed	5,836,387
Total EAV	486,591,080
- Tif Increment / Ezone	9,959,892
Rate Setting EAV	476,631,188

New Construction	
Commercial	43,623
Farm	265,895
Industrial	1,114,341
Local Rail Road	0
Mineral	340,607
Residential	2,321,050
Total	4,085,516

	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Exemption Category	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		643		1,113		58		0		2		7,816		0		9,632
Board of Review Abstract	73,907,692		49,615,123		43,496,187		0		344,047		379,236,925		0		546,599,974	
- Home Improvement	0	0	116,643	9	0	0	0	0	0	0	1,574,303	191	0	0	1,690,946	200
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		0		0		0		0		5,836,387		5,836,387	
= EAV	73,907,692	0	49,498,480	9	43,496,187	0	0	0	344,047	0	377,662,622	191	5,836,387	0	550,745,415	200
- Senior Assessment Freeze	6,404	1	308,791	17	0	0	0	0	0	0	6,675,400	458	0	0	6,990,595	476
- Owner Occupied	78,000	13	996,000	167	0	0	0	0	0	0	35,414,858	5,907	0	0	36,488,858	6,087
- Senior Citizen's	35,000	7	410,000	82	0	0	0	0	0	0	11,152,468	2,236	0	0	11,597,468	2,325
- Disabled Person	0	0	12,000	6	0	0	0	0	0	0	242,000	121	0	0	254,000	127
- Disabled Veteran	0	0	215,331	2	0	0	0	0	0	0	8,076,500	139	0	0	8,291,831	141
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	438,964	3	0	0	0	0	0	0	0	0	0	0	0	0	438,964	3
- Vet Freeze	92,619	2	0	0	0	0	0	0	0	0	0	0	0	0	92,619	2
- Under Assessed	0		0		0		0		0		0		0		0	0
- E-Zone	328,618	8	202,662	1	748,832	4	0	0	0	0	0	0	0	0	1,280,112	13
- TIF	4,772,199	0	153,609	0	21,005	0	0	0	0	0	3,732,967	0	0	0	8,679,780	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	68,155,888		47,200,087		42,726,350		0		344,047		312,368,429		5,836,387		476,631,188	

Assessor Estimated EAV Report by Tax District
Ogle County

K170 - DIXON UNIT 170

Totals	
Board of Review Abstract	62,834,279
- Exemptions	7,566,787
- Under Assessed	0
+ State Assessed	0
Total EAV	55,267,492
- Tif Increment / Ezone	0
Rate Setting EAV	55,267,492

New Construction	
Commercial	0
Farm	0
Industrial	0
Local Rail Road	0
Mineral	0
Residential	101,037
Total	101,037

	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Exemption Category	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		15		172		1		0		0		1,468		0		1,656
Board of Review Abstract	665,662		5,940,209		51,301		0		0		56,177,107		0		62,834,279	
- Home Improvement	0	0	0	0	0	0	0	0	0	0	53,771	6	0	0	53,771	6
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		0		0		0		0		0		0	
= EAV	665,662	0	5,940,209	0	51,301	0	0	0	0	0	56,123,336	6	0	0	62,780,508	6
- Senior Assessment Freeze	0	0	26,932	1	0	0	0	0	0	0	1,247,888	64	0	0	1,274,820	65
- Owner Occupied	0	0	108,000	18	0	0	0	0	0	0	3,144,000	524	0	0	3,252,000	542
- Senior Citizen's	0	0	43,240	9	0	0	0	0	0	0	1,400,000	280	0	0	1,443,240	289
- Disabled Person	0	0	0	0	0	0	0	0	0	0	30,000	15	0	0	30,000	15
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	1,512,956	23	0	0	1,512,956	23
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Vet Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Under Assessed	0		0		0		0		0		0		0		0	0
- E-Zone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- TIF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	665,662		5,762,037		51,301		0		0		48,788,492		0		55,267,492	