

**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, Forecast5 Analytics, Inc. 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. F5A 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. F5A believes this Levy Calculation Form to be current, but the District should verify that with the Illinois State Board of Education.

Please read the "Discalimer" worksheet. Use of this workbook represents acceptance of the terms of the Disclaimer.

Please read the "Disclaimer" worksheet. Use of this workbook represents acceptance of the terms of the Disclaimer.  
 (Note: This notice will not print with the rest of the page.)

### LEVY INPUT PAGE - ASSUMPTIONS

|            |
|------------|
| District A |
| C          |
|            |

**Tax Levy Year**

**District Name**  *Enter District Name*  
**District Number**  *Enter District Number*  
**Aggregate or County 1**  *Enter County 1 Name or Enter "Aggregate"*  
**County 2**  *Enter County 2 Name to Itemize County*  
**County 3**  *Enter County 3 Name to Itemize County*  
**County 4**  *Enter County 4 Name to Itemize County*  
*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*

**workbook are entered for**

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

**Consumer Price Index**  *CPI for Year Ending 2019, Applies to the*

**Actual Total EAV for 2019**  *Enter Actual Rate Setting EAV for 2019*

**Estimated Existing EAV % Change for 2020**  *Enter Reassessment Percentage Before 1*

**Estimated New Property for 2020**  *Enter Estimated New Property*

**Estimated Total EAV for 2020**  *Includes New Property*

**Total % Change From Prior Year**  *Includes New Property*

**No. of Tax Levied Bond Issues Outstanding**  *Flow-through to Certificate of Tax Levy*

|                                       | Input Statutory Maximum Tax Rate | Total 2019 Extension for all Counties | Input 2019 DuPage County Extension |
|---------------------------------------|----------------------------------|---------------------------------------|------------------------------------|
| <b>Educational</b>                    |                                  | \$7,856,142.18                        | 7,856,142.18                       |
| <b>Operations &amp; Maintenance</b>   |                                  | \$1,221,078.65                        | 1,221,078.65                       |
| <b>Transportation</b>                 |                                  | \$334,297.70                          | 334,297.70                         |
| <b>Working Cash</b>                   |                                  | \$0.00                                | -                                  |
| <b>Municipal Retirement</b>           |                                  | \$77,213.12                           | 77,213.12                          |
| <b>Social Security</b>                |                                  | \$59,372.21                           | 59,372.21                          |
| <b>Fire Prevention &amp; Safety *</b> |                                  | \$0.00                                | -                                  |
| <b>Tort Immunity</b>                  |                                  | \$0.00                                | -                                  |
| <b>Special Education</b>              |                                  | \$0.00                                | -                                  |
| <b>Leasing</b>                        |                                  | \$0.00                                | -                                  |
| <b>Custom Fund Name</b>               |                                  | \$0.00                                | -                                  |

**Total Capped Extension for 2019**



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**SEDOL IMRF (Lake County Only)**

\$0.00

**Bond and Interest Extension for 2019**

\$661,002.50

**Total 2019 Extension**

**\$10,209,106.36**

*Include Abatement  
This Includes All*

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

*ents for Truth in Taxation (35 ILCS 200/18-70)*  
*Statements for the Property Tax Relief Grant*

## 2020 LEVY CALCULATION PAGE

**Limiting Rate:**  $\frac{(\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI}))}{(\text{Total EAV} - \text{New Property})}$  Es

|                                   |                       |
|-----------------------------------|-----------------------|
| <b>Limiting Rate</b>              | <b>3.2112</b>         |
| <b>Estimated Capped Extension</b> | <b>\$9,780,555.19</b> |

|                                       | Prior Year Extension | Statutory<br>Maximum Tax<br>Rate | Individual Fund Estimated<br>Maximum Extension |
|---------------------------------------|----------------------|----------------------------------|--|
| <b>Educational</b>                    | \$7,856,142.18       | <b>0.00</b>                      | \$0.00   |
| <b>Operations &amp; Maintenance</b>   | \$1,221,078.65       | <b>0.00</b>                      | \$0.00   |
| <b>Transportation</b>                 | \$334,297.70         | <b>0.00</b>                      | \$0.00   |
| <b>Working Cash</b>                   | \$0.00               | <b>0.00</b>                      | \$0.00   |
| <b>Municipal Retirement</b>           | \$77,213.12          |                                  |  |
| <b>Social Security</b>                | \$59,372.21          |                                  |  |
| <b>Fire Prevention &amp; Safety *</b> | \$0.00               | <b>0.00</b>                      | \$0.00   |
| <b>Tort Immunity</b>                  | \$0.00               |                                  |  |
| <b>Special Education</b>              | \$0.00               | <b>0.00</b>                      | \$0.00   |
| <b>Leasing</b>                        | \$0.00               | <b>0.00</b>                      | \$0.00   |
|                                       | \$0.00               | <b>0.00</b>                      | \$0.00   |

**Capped Extension** **\$9,548,103.86**

**SEDOL IMRF Extension** \$0.00

**Bond & Interest Extension** \$661,002.50

**Total Extension** **\$10,209,106.36**

**Estimated**  
*(Le*

**Estimated Bo**  
*(County Clerk Levies Bond &*

**Original Assumptions**

**Legend**

|                                  |               |
|----------------------------------|---------------|
| <b>Consumer Price Index</b>      | 2.30%         |
| <b>Actual Total EAV for 2019</b> | \$292,473,928 |

|                               |
|-------------------------------|
| District Assumptions & Data E |
| Calculated Values             |
| Review Needed                 |

|   |               |
|---|---------------|
| <b>Estimated Existing EAV % change for 2020</b> | 4.00%         |
| <b>Estimated Existing EAV Value for 2020</b>    | \$304,172,885 |

|  |           |
|--|-----------|
| <b>Estimated New Property for 2020</b> | \$400,000 |
|--|-----------|

|  |                      |                              |
|--|----------------------|------------------------------|
| <b>Estimated Total EAV for 2020</b>          | <b>\$304,572,885</b> | <i>Includes New Property</i> |
| <b>Estimated Total EAV % change for 2020</b> | <b>4.14%</b>         | <i>Includes New Property</i> |

| <b>Weighted Extension<br/>Based on Prior Year<br/>Extension</b> | <b>Levy Amount \$</b> | <b>Levy Increase %</b> | <b>Final Levy Amount</b> | <b>Does Levy An<br/>Estimated  <br/>Exten</b> |
|---|-----------------------|------------------------|--------------------------|---|
| \$8,047,402.22  |                       | 2.49%                  | \$8,247,783.00           |   |
| \$1,250,806.16  |                       | 2.49%                  | \$1,281,952.00           |   |
| \$342,436.27  |                       | 2.49%                  | \$350,963.00             |   |
| \$0.00  |                       |                        | \$0.00                   |   |
| \$79,092.90   |                       | 2.49%                  | \$81,062.00              |   |
| \$60,817.64   |                       | 2.49%                  | \$62,332.00              |   |
| \$0.00  |                       |                        | \$0.00                   |   |
| \$0.00  |                       |                        | \$0.00                   |   |
| \$0.00  |                       |                        | \$0.00                   |   |
| \$0.00  |                       |                        | \$0.00                   |   |
| \$0.00  |                       |                        | \$0.00                   |   |

|  |  |                             |                     |                 |
|--|--|-----------------------------|---------------------|-----------------|
| <b>\$9,780,555.19</b>  | <b>Capped Levy</b>                           | <b>\$10,024,092.00</b>      | <b>4.99%</b>        | <b>Truth in</b> |
|  | <b>Levy Amount Above Estimated Extension</b> | <b>\$243,536.81</b>         |                     |                 |
| <b>SEDOL IMRF Levy</b>   | <b>\$0.00</b>                                | <b>SEDOL IMRF Levy</b>      | <b>\$0.00</b>       |                 |
| <i>(Wake County Only, Included in Truth in Taxation Calculation)</i> |  |                             |                     |                 |
| <b>Bond and Interest Levy</b>  | <b>\$667,000.00</b>                          | <b>Bond &amp; Int. Levy</b> | <b>\$667,000.00</b> | <b>0.91%</b>    |
| <i>(Interest for the District, Verify Records with County Clerk)</i> |  |                             |                     |                 |
|  | <b>Total Levy</b>                            | <b>\$10,691,092.00</b>      | <b>4.72%</b>        |                 |





**Amount Exceed  
Maximum  
Amount?**

**Taxation**

**NO**

|

|

**2020 TAX EXTENSION WORKSHEET**

Estimated % C  
F

Estim

|                  | Original Estimate | Scenario Actual |
|------------------|-------------------|-----------------|
| Limiting Rate    | 3.2112            | 3.3397          |
| Capped Extension | \$9,780,555       | \$9,767,710     |

| Actual % C |
|------------|
| Ac         |
| A          |

|                            | Current Levy Amount | County Loss % | Total Levy with County Loss % | Scenario Calculated Tax Rate |
|----------------------------|---------------------|---------------|-------------------------------|------------------------------|
| Educational                | \$8,247,783         | 0.00%         | \$8,247,783                   | 2.8200                       |
| Operations & Maintenance   | \$1,281,952         | 0.00%         | \$1,281,952                   | 0.4383                       |
| Transportation             | \$350,963           | 0.00%         | \$350,963                     | 0.1200                       |
| Working Cash               | \$0                 | 0.00%         | \$0                           | 0.0000                       |
| Municipal Retirement       | \$81,062            | 0.00%         | \$81,062                      | 0.0277                       |
| Social Security            | \$62,332            | 0.00%         | \$62,332                      | 0.0213                       |
| Fire Prevention & Safety * | \$0                 | 0.00%         | \$0                           | 0.0000                       |
| Tort Immunity              | \$0                 | 0.00%         | \$0                           | 0.0000                       |
| Special Education          | \$0                 | 0.00%         | \$0                           | 0.0000                       |
| Leasing                    | \$0                 | 0.00%         | \$0                           | 0.0000                       |
|                            | \$0                 | 0.00%         | \$0                           | 0.0000                       |

|                            |              |              |        |
|----------------------------|--------------|--------------|--------|
| Capped Levy/Extension/Rate | \$10,024,092 | \$10,024,092 | 3.4273 |
|----------------------------|--------------|--------------|--------|

|                 |     |       |
|-----------------|-----|-------|
| SEDOL IMRF Levy | \$0 | Actu: |
|-----------------|-----|-------|

|                      |           |        |
|----------------------|-----------|--------|
| Bond & Interest Levy | \$667,000 | Actual |
|----------------------|-----------|--------|

|            |              |
|------------|--------------|
| Total Levy | \$10,691,092 |
|------------|--------------|

**Original Assumptions**

|                                  |               |
|----------------------------------|---------------|
| Change to Existing EAV for 2020  | 4.00%         |
| Estimated New Property for 2020  | \$400,000     |
| Estimated Total EAV for 2020     | \$304,572,885 |
| Actual Total EAV Change for 2020 | 4.14%         |

|          |
|----------|
| District |
|          |
|          |

**Scenario Assumptions**

|                                  |               |  |
|----------------------------------|---------------|--|
| Change to Existing EAV for 2020  | 0.00%         | <i>Enter What If...? Existing EAV Assumptio.</i> |
| Actual New Property for 2020     | \$0           | <i>Enter What If...? New Property Assumptio.</i> |
| Actual Total EAV for 2020        | \$292,473,928 |  |
| Actual Total EAV Change for 2020 | 0.00%         |  |

**Does This Levy Capture All Available I**

|                  |          |                                       |
|------------------|----------|---------------------------------------|
| Reduction Factor | 97.4423% | YES - All Available Tax Capped Dollar |
|------------------|----------|---------------------------------------|

Amount Below Allowable PTELL

| Maximum Calculated Tax Rate | Maximum Allowable Extension | Maximum Allowable Extension x Reduction Factor | Final Tax Rate | Spring Extension Adjustment Between Funds |
|-----------------------------|-----------------------------|--|----------------|---|
| 2.8200                      | \$8,247,783.00              | \$8,036,833.12                                 | 2.7479         | \$0.00                                    |
| 0.4383                      | \$1,281,952.00              | \$1,249,164.08                                 | 0.4271         | \$0.00                                    |
| 0.1200                      | \$350,963.00                | \$341,986.58                                   | 0.1169         | \$0.00                                    |
| 0.0000                      | \$0.00                      | \$0.00   | 0.0000         | \$0.00                                    |
| 0.0277                      | \$81,062.00                 | \$78,988.71                                    | 0.0270         | \$0.00                                    |
| 0.0213                      | \$62,332.00                 | \$60,737.76                                    | 0.0208         | \$0.00                                    |
| 0.0000                      | \$0.00                      | \$0.00   | 0.0000         | \$0.00                                    |
| 0.0000                      | \$0.00                      | \$0.00   | 0.0000         | \$0.00                                    |
| 0.0000                      | \$0.00                      | \$0.00   | 0.0000         | \$0.00                                    |
| 0.0000                      | \$0.00                      | \$0.00   | 0.0000         | \$0.00                                    |
| 0.0000                      | \$0.00                      | \$0.00   | 0.0000         | \$0.00                                    |

|        |                 |                |        |        |
|--------|-----------------|----------------|--------|--------|
| 3.4273 | \$10,024,092.00 | \$9,767,710.25 | 3.3397 | \$0.00 |
|--------|-----------------|----------------|--------|--------|

|                                 |             |        |                                 |
|---------------------------------|-------------|--------|---------------------------------|
| Local SEDOL IMRF Extension/Rate | \$0.00      | 0.0000 | <i>Lake County Only</i>         |
| Bond & Interest Extension/Rate  | \$0.00      | 0.0000 | <i>Includes Loss % Added by</i> |
| Actual Total Extension/Rate     | \$9,767,710 | 3.3397 |                                 |

**Legend**

|                                  |
|----------------------------------|
| Initial Assumptions & Data Entry |
| Calculated Values                |
| Review Needed                    |

*Final Actual to Stress Test the Levy*  
*Final Actual to Stress Test the Levy*

**Property Taxes Under These Assumptions  
 Have Been Captured**

| Final Adjusted Extension | Final Adjusted Tax Rate |
|--------------------------|-------------------------|
| \$8,036,833.12           | 2.7479                  |
| \$1,249,164.08           | 0.4271                  |
| \$341,986.58             | 0.1169                  |
| \$0.00                   | 0.0000                  |
| \$78,988.71              | 0.0270                  |
| \$60,737.76              | 0.0208                  |
| \$0.00                   | 0.0000                  |
| \$0.00                   | 0.0000                  |
| \$0.00                   | 0.0000                  |
| \$0.00                   | 0.0000                  |
| \$0.00                   | 0.0000                  |

|                       |               |
|-----------------------|---------------|
| <b>\$9,767,710.25</b> | <b>3.3397</b> |
|-----------------------|---------------|

|               |
|---------------|
| <b>0.0000</b> |
|---------------|

|                        |               |
|------------------------|---------------|
| <i>County Clerk(s)</i> | <b>0.0000</b> |
|------------------------|---------------|

|               |
|---------------|
| <b>3.3397</b> |
|---------------|

**ILLINOIS STATE BOARD OF EDUCATION**

Original: 

|   |
|---|
| x |
|   |

 School Business and Support Services Division  
 Amended: 

|  |
|--|
|  |
|--|

 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<br><p align="center">Roselle SD 12</p> | District Number<br><p align="center">19022012002</p> | County<br><p align="center">DuPa</p> |
|--|--|--------------------------------------|

**Amount of Levy**

|                          |    |                  |                            |    |                   |
|--------------------------|----|------------------|----------------------------|----|-------------------|
| Educational              | \$ | <u>8,247,783</u> | Fire Prevention & Safety * | \$ | <u>0</u>          |
| Operations & Maintenance | \$ | <u>1,281,952</u> | Tort Immunity              | \$ | <u>0</u>          |
| Transportation           | \$ | <u>350,963</u>   | Special Education          | \$ | <u>0</u>          |
| Working Cash             | \$ | <u>0</u>         | Leasing                    | \$ | <u>0</u>          |
| Municipal Retirement     | \$ | <u>81,062</u>    |                            | \$ | <u>0</u>          |
| Social Security          | \$ | <u>62,332</u>    | Other                      | \$ | <u>0</u>          |
|                          |    |                  | <b>Total Levy</b>          | \$ | <u>10,024,092</u> |

\* Includes Fire Prevention, Safety, Energy Conservation, Disabled Access 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 8,247,783 dollars to be levied as a special tax for educational purposes; and  
 the sum of 1,281,952 dollars to be levied as a special tax for operations and maintenance purpose  
 the sum of 350,963 dollars to be levied as a special tax for transportation purposes; and  
 the sum of 0 dollars to be levied as a special tax for a working cash fund; and  
 the sum of 81,062 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 62,332 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 conser  
 disabled accessibility, school security and specified repair purposes; and  
 the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and  
 the sum of 0 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  
 the sum of 0 dollars to be levied as a special tax for \_\_\_\_\_; al  
 the sum of 0 dollars to be levied as a special tax for \_\_\_\_\_  
 on the taxable property of our school district for the year 2020

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2020 . \_\_\_\_\_  
(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 w  
 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  
 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 lev  
 interest in the district's annual tax levy.

**Number of bond issues of said school district that have not been paid in full** 2 .

-----  
 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 19022012002 , DuPage Co  
 Illinois, on the equalized assessed value of all taxable property of said school district for the year 2020

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hich the district is  
the certified copy  
y for bonds and

unty,

was filed in the office of the County Clerk of this County on \_\_\_\_\_, 2020 \_\_\_\_\_.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension 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 2020, is \$ \_\_\_\_\_.

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

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

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

copy of ISBE Form 50-02 (08/2009) ct12009.xls

on(s)

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## 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.