

DIXON PUBLIC SCHOOLS #170

"A Place to Grow"

www.dps170.org

1335 Franklin Grove Road
Dixon, Illinois 61021

Phone: (815) 373-4966
Fax: (815) 284-8576

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

TO: Margo Empen, Superintendent
FROM: Marc Campbell
DATE: December 18, 2024
RE: TY 2024 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 than the previous year's tax extension.

The necessary calculations are provided as part of this memorandum along with the Final Tax Computation reports for TY 23 from both Lee County and Ogle County, as published on their websites.

Notice was published in the local newspaper a Shaw Media publication on December 10th 2024, in accordance with the Truth-in-Taxation legal parameters.

In an effort to remain in compliance with statutory guidance and to be transparent with our taxpayers all of this information can be found on our website at dps170.org. The District is required to host the Truth-in-Taxation Hearing because our 2024 Tax Year Levy is greater than 5.0% of the 2023 Tax Year Extension, the hearing and associated documentation results in full compliance with the law.

Dixon Public Schools, in cooperation with the community, will provide students with a comprehensive educational program that produces well-educated, self-sufficient, and involved citizens.

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 2024 will be held on December 18th, 2024 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 (2023) per Lee County were \$20,793,236. The proposed corporate and special purpose property taxes to be levied for the current year (2024) are \$23,675,000. This represents an 13.8% increase over the last tax year.

The property taxes extended for debt service and public building commission leases for last tax year (2023) per Lee County were \$2,700,623. The estimated property taxes to be levied for debt service and public building commission lease for the current year (2024) are \$2,309,850. This represents a 14.47% decrease over the last tax year.

The total property taxes extended or abated for last tax year (2023) per Lee County were \$23,493,858. The estimated total property taxes to be levied for the current tax year (2024) are \$25,984,850. This represents an 10.6% increase over the last tax year.

**Dixon Unit School District
Tax Year 2023**

**Dixon Unit School District
Tax Year 2024**

Actual 2023 Extension

Est. 2023 EAV \$ 486,438,335.00 110.1949%
Taxes Payable in 2024
Taxes Receivable in 2024/25

Proposed 2024 Levy

Est. 2024 EAV \$ 551,710,517.00 113.4184%
Taxes Payable in 2025
Taxes Receivable in 2025/26

<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Fund</u>	<u>Levy</u>	<u>Rate</u>
Education	\$ 14,349,900	\$2.95000	Education	\$ 16,276,000	\$2.95000
O & M	\$ 2,432,100	\$0.50000	O & M	\$ 2,759,000	\$0.50000
Transportation	\$ 972,800	\$0.20000	Transportation	\$ 1,104,000	\$0.20000
I.M.R.F.	\$ 351,600	\$0.08987	I.M.R.F.	\$ 369,000	\$0.09432
SOC. SEC.	\$ 398,300	\$0.10181	SOC. SEC.	\$ 417,000	\$0.10659
Lease	\$ 243,200	\$0.05000	Lease	\$ 276,000	\$0.05000
Tort Liability	\$ 1,620,900	\$0.41432	Tort Liability	\$ 1,701,000	\$0.43480
Fire Prev/Safety	\$ 243,200	\$0.05000	Fire Prev/Safety	\$ 276,000	\$0.05000
Working Cash	\$ 243,200	\$0.05000	Working Cash	\$ 276,000	\$0.05000
Special Ed.	\$ 194,500	\$0.04000	Special Ed.	\$ 221,000	\$0.04000
Regular Levy	\$ 21,049,700	\$4.44601	Regular Levy	\$ 23,675,000	\$4.47571
Bonds	\$ 2,688,492	\$0.55269	Bonds	\$ 2,309,850	\$0.41867
Bond Levy Increase/- Decrease		101.65%	Bond Levy Increase/- Decrease		85.92%
Total Levy	\$ 23,738,192	\$4.99870	Total Levy	\$ 25,984,850	\$4.89438
Percent Reg. Levy Increase		112.0054%	Percent Reg. Levy Increase		112.4719%
Reg. Levy Dollar Increase	\$ 2,256,239.18		Reg. Levy Dollar Increase	\$ 2,625,300.00	
Bond Levy Increase/(Decrease)	\$ 43,631.72		Bond Levy Increase/(Decrease)	\$ (378,642.00)	
Total Levy Dollar Increase	\$ 2,299,870.90		Total Levy Dollar Increase	\$ 2,246,658.00	
Percent Total Levy Increase		110.73%	Percent Total Levy Increase		109.46%

LEE COUNTY LEVY SUMMARY SHEET

DIXON PSUD 170

170

This worksheet must be submitted with your District's Levy/Levy Certification

Fund	Name	Levy Amount
002	EDUCATION	\$16,276,000.00
003	BONDS & INTEREST	
004	OPERATIONS & MAINTENANCE	\$2,759,000.00
005	IMRF	\$369,000.00
030	TRANSPORTATION	\$1,104,000.00
031	WORKING CASH	\$276,000.00
032	FIRE SAFETY	\$276,000.00
033	SPECIAL EDUCATION	\$221,000.00
035	LIABILITY INSURANCE	\$1,701,000.00
047	SOCIAL SECURITY	\$417,000.00
057	LEASING	\$276,000.00
Total Amount To Be Levied:		\$23,675,000.00

X

Check if Bond Abatement(s) are to be Applied

Bond Abatement Ordinance must be included

Please Note: Bond abatements will NOT be applied unless the abatement ordinance is included with the Levy/Levy Certification

**COMPLETE TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE ON
REVERSE SIDE**

Please note any contact corrections below:

MARC CAMPBELL
1335 FRANKLIN GROVE RD
DIXON IL 61021

Email: mcampbell@dps170.org

Phone: 815-284-7722

CELL 815-373-4966

Fax: 815-284-8576

**Truth In Taxation
Certificate of Compliance
Lee County, Illinois**

Legal Name of Taxing District: _____

Dixon PSD 170

I, the undersigned, hereby certify that I am the presiding officer of the named district and as such, 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 35 ILCS 200/18-60 through 35 ILCS 200/18-85 of the "Truth in Taxation Act".

Check the box that applies:

- 1.) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and hearing were not necessary.

- 2.) The taxing district published a notice in the newspaper and conducted a hearing, meeting the requirements of the Truth in Taxation Law.

The notice was published on the following date: _____

12/10/24

Name of Media Publication: _____

Telegraph (Shaw Media)

- 3.) The proposed aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded % of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.

The notice was published on the following date: _____

Name of Media Publication: _____

- 4.) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

The notice was published on the following date: _____

Name of Media Publication: _____

This certificate applies to the levy year: _____

Presiding Officer Signature

Date

TRUTH IN TAXATION CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify to the Ogle County Clerk that

Dixon PSD 170

Legal Name of Taxing District

has complied with all provisions of the Truth-In-Taxation Law,
with respect to the adoption of the 2024 tax levy.

CHECK THE BOX THAT APPLIES:

The district levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate levy extension of the preceding year, thereby requiring no Truth-in-Taxation hearing and/or notice.

The district levied an amount of ad valorem tax that is greater than the 105% of the final aggregate levy extension of the preceding year and complied with the publication and hearing provisions of the Truth-in-Taxation law.

Said notice was published in Telegraph (Shaw Media) on 12/10/24.
(Newspaper name) (Date)

Said public hearing was held on 12/18/24.
(Date)

(Signature)

(Print Name)

(Date)

Attach this certificate to your tax levy ordinance

Tax Computation Report Lee County

Taxing District 170 - DIXON PSD 170 Equalization Factor 1.000

Property Type	Rate Setting EAV			PTELL Values			Overlapping County		Overlap EAV	
	Total EAV	Levy Request	Maximum Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension		
Farm	41,136,066	41,060,967		EZ Value Abated	961,041			Ogle County	47,127,139	
Residential	282,761,099	279,598,622		EZ Tax Abated	\$47,066.04			Total	47,127,139	
Commercial	68,218,756	64,828,086		New Property	2,027,920			* denotes use of estimated EAV		
Industrial	41,305,994	40,979,149		Annexation EAV	0					
Mineral	0	0		Disconnection EAV	0					
State Railroad	6,154,313	6,154,313		Recovered TIF EAV	2,369,371					
Local Railroad	0	0		Recovered EZ EAV	425,598					
County Total	439,576,228	432,621,137		Aggregate Ext. Base	0					
Total + Overlap	486,703,367	479,748,276		TIF Increment	5,994,050					
Fund/Name				Calc'd Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps
002 EDUCATION	14,349,900.00	2,9500	2.991131	2.9500	\$12,762,323.54	2.9500	2.9500	\$12,967,498.73	\$12,762,323.54	\$14,152,574.14
003 BONDS	2,688,492.00	0.0000	0.560396	0.5604	\$2,424,408.85	0.5632	0.5632	\$2,475,683.32	\$2,436,522.24	\$2,701,942.29
004 OPERATIONS & MAINTENAN	2,432,100.00	0.5000	0.506953	0.5000	\$2,163,105.69	0.5000	0.5000	\$2,197,881.14	\$2,163,105.69	\$2,398,741.38
005 I.M.R.F.	351,600.00	0.0000	0.073288	0.0733	\$317,111.29	0.0733	0.0733	\$322,209.38	\$317,111.29	\$351,655.49
030 TRANSPORTATION	972,800.00	0.2000	0.202773	0.2000	\$865,242.27	0.2000	0.2000	\$879,152.46	\$865,242.27	\$959,496.55
031 WORKING CASH	243,200.00	0.0500	0.050693	0.0500	\$216,310.57	0.0500	0.0500	\$219,788.11	\$216,310.57	\$239,874.14
032 FIRE SAFETY	243,200.00	0.0500	0.050693	0.0500	\$216,310.57	0.0500	0.0500	\$219,788.11	\$216,310.57	\$239,874.14
033 SPECIAL EDUCATION	194,500.00	0.0400	0.040542	0.0400	\$173,048.45	0.0400	0.0400	\$175,830.49	\$173,048.45	\$191,899.31
035 LIABILITY INSURANCE	1,620,900.00	0.0000	0.337865	0.3379	\$1,461,826.82	0.3379	0.3379	\$1,485,328.07	\$1,461,826.82	\$1,621,069.42
047 SOCIAL SECURITY	398,300.00	0.0000	0.083023	0.0830	\$359,075.54	0.0830	0.0830	\$364,848.27	\$359,075.54	\$398,191.07
057 LEASING	243,200.00	0.0500	0.050693	0.0500	\$216,310.57	0.0500	0.0500	\$219,788.11	\$216,310.57	\$239,874.14
Totals (Capped)		0.00	0.000000	0.0000	\$0.00	0.0000	0.0000	\$0.00	\$0.00	\$0.00
Totals (Not Capped)	23,738,192.00		4.948050	4.8946	\$21,175,074.16	4.8974	4.8974	\$21,527,806.19	\$21,187,187.55	\$23,495,192.07
Totals (All)	23,738,192.00		4.948050	4.8946	\$21,175,074.16	4.8974	4.8974	\$21,527,806.19	\$21,187,187.55	\$23,495,192.07

I agree with the above figures

Signature: _____ Title: _____
 DIXON PSD 170 E-Mail Address: _____
 Taxing Body Phone Number: _____
 Fax Number: _____

Tax Computation Report Ogle County

Taxing District K170 - DIXON UNIT 170

Equalization Factor 1.0000

Property Type	Total EAV	Rate Setting EAV	Other Values	Overlapping County	Overlap EAV
Farm	4,944,193	4,944,193	EZ Value Abated 0	Lee County	*432,621,137
Residential	41,615,515	41,615,515	EZ Tax Abated \$0.00	Total	432,621,137
Commercial	516,130	516,130	New Property 377,064		
Industrial	51,301	51,301	TIF Increment 0		
Mineral	0	0			
State Railroad	0	0			
Local Railroad	0	0			
County Total	47,127,139	47,127,139			
Total + Overlap	479,748,276	479,748,276			

* denotes use of estimated EAV

Fund/Name	Levy Request	Maximum Rate	Calced Rate	Actual Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps	Percent
002 EDUCATION	14,349,900.00	2.95000	2.991131	2.95000	2.95000	\$1,390,250.60	\$1,390,250.60	\$14,152,574.14	60.2709
003 BOND	2,688,492.00	0.00000	0.560396	0.56040	0.56040	\$264,100.49	\$264,100.49	\$2,688,509.34	11.4494
004 BUILDING	2,432,100.00	0.50000	0.506953	0.50000	0.50000	\$335,635.70	\$235,635.70	\$2,398,741.38	10.2154
005 I. M. R. F.	351,600.00	0.00000	0.073288	0.07329	0.07329	\$34,539.48	\$34,539.48	\$351,607.51	1.4974
030 TRANSPORATION	972,800.00	0.20000	0.202773	0.20000	0.20000	\$94,254.28	\$94,254.28	\$959,496.55	4.0862
031 WORKING CASH	243,200.00	0.05000	0.050693	0.05000	0.05000	\$23,563.57	\$23,563.57	\$239,874.14	1.0215
032 FIRE & SAFETY	243,200.00	0.05000	0.050693	0.05000	0.05000	\$23,563.57	\$23,563.57	\$239,874.14	1.0215
033 SPECIAL EDUCATION	194,500.00	0.04000	0.040542	0.04000	0.04000	\$18,850.86	\$18,850.86	\$191,899.31	0.8172
035 INSURANCE	1,620,900.00	0.00000	0.337865	0.33786	0.33786	\$159,223.75	\$159,223.75	\$1,620,877.53	6.9028
047 SOCIAL SECURITY	398,300.00	0.00000	0.083023	0.08302	0.08302	\$39,124.95	\$39,124.95	\$398,287.02	1.6962
057 LEASE	243,200.00	0.05000	0.050693	0.05000	0.05000	\$23,563.57	\$23,563.57	\$239,874.14	1.0215
Totals	23,738,192.00		4.948050	4.89457	4.89457	\$2,306,670.82	\$2,306,670.82	\$23,481,615.20	100.0000

I agree with the above figures

Signature: _____ Title: _____
 DIXON UNIT 170 E-Mail Address: _____
 Taxing Body Phone Number: _____
 Fax Number: _____

Assessor Estimated EAV Report by Tax District
Lee County

170 - DIXON PSD 170

Totals		Board of Review Abstract		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Exemption Category	Parcel Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
- Exemptions	0	0	0	541,275,128	0	0	0	381,353	0	0	0	381,353	0
- Under Assessed	0	0	0	65,011,310	0	0	0	483,646	0	0	0	483,646	0
+ State Assessed	0	0	0	0	0	0	0	896,634	0	0	0	896,634	0
Total EAV	0	0	0	6,154,313	0	0	0	0	0	0	0	0	0
- TIF Increment / Ezone	0	0	0	482,418,131	0	0	0	0	0	0	0	0	0
Rate Setting EAV	0	0	0	9,124,781	0	0	0	2,043,946	0	0	0	2,043,946	0
				473,293,350				3,805,579				3,805,579	

New Construction	
Commercial	381,353
Farm	483,646
Industrial	896,634
Local Rail Road	0
Mineral	0
Residential	2,043,946
Total	3,805,579

Exemption Category	Parcel Count	Commercial Value	Commercial Count	Farm Value	Farm Count	Industrial Value	Industrial Count	Local Rail Road Value	Local Rail Road Count	Mineral Value	Mineral Count	Residential Value	Residential Count	State Rail Road Value	State Rail Road Count	Totals Value	Totals Count
Board of Review Abstract	640	73,321,289	0	47,493,939	1,081	42,260,700	0	0	0	0	0	378,199,200	7,816	0	0	541,275,128	9,588
- Home Improvement	0	0	0	77,120	8	0	0	0	0	0	0	1,427,216	181	0	0	1,504,336	189
- Veteran's	0	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	0	0	0	0	0	0	0	0	0
= EAV																	
- Senior Assessment Freeze	0	73,321,289	0	47,416,819	8	42,260,700	0	0	0	0	0	376,771,984	181	6,154,313	0	6,154,313	189
- Owner Occupied	1	6,404	1	289,851	16	0	0	0	0	0	0	8,001,982	548	0	0	8,298,237	565
- Senior Citizen's	12	72,000	12	1,026,000	172	0	0	0	0	0	0	35,166,487	5,865	0	0	36,264,467	6,049
- Disabled Person	6	30,000	6	445,000	89	0	0	0	0	0	0	10,830,741	2,176	0	0	11,305,741	2,271
- Disabled Veteran	0	0	0	10,000	5	0	0	0	0	0	0	232,000	116	0	0	242,000	121
- Returning Veteran	0	0	0	189,837	2	0	0	0	0	0	0	6,953,765	133	0	0	7,143,602	135
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	2	177,700	2	0	0	0	0	0	0	0	0	0	0	0	0	177,700	2
- Vet Freeze	1	75,227	1	0	0	0	0	0	0	0	0	0	0	0	0	75,227	1
- Under Assessed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- E-Zone	12	614,544	12	0	0	321,614	3	0	0	0	0	0	0	0	0	936,158	15
- TIF	0	4,275,094	0	107,741	0	21,005	0	0	0	0	0	3,784,783	0	0	0	8,186,623	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value																473,293,350	

Assessor Estimated EAV Report by Tax District Ogle County

K170 - DIXON UNIT 170

Totals	Board of Review Abstract	58,941,753
- Exemptions	6,928,929	
+ State Assessed	0	
Total EAV	52,012,824	
- TIF Increment / Exzone	0	
Rate Setting EAV	52,012,824	

New Construction	Commercial	Farm	Industrial	Local Rail Road	Mineral	Residential	State Rail Road	Totals
Commercial	0							
Farm		124,489						
Industrial			0					
Local Rail Road				0				
Mineral					0			
Residential						24,384		
Total								148,873

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		15		173		1		0		0		1,603		0		1,792
Board of Review Abstract	610,267		5,680,499		51,301		0	0	0	0	52,599,886		0	0	58,941,753	
- Home Improvement	0	0	0	0	0	0	0	0	0	0	18,219	2	0	0	18,219	2
- 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	0	0	0	0	0	0	0	0
= EAV	610,267	0	5,680,499	0	51,301	0	0	0	0	0	52,581,467	2	0	0	58,923,634	2
- Senior Assessment Freeze	0	0	23,135	1	0	0	0	0	0	0	1,099,631	63	0	0	1,122,766	64
- Owner Occupied	0	0	114,000	19	0	0	0	0	0	0	3,066,000	512	0	0	3,180,000	531
- Senior Citizen's	0	0	48,240	10	0	0	0	0	0	0	1,380,000	276	0	0	1,428,240	286
- Disabled Person	0	0	0	0	0	0	0	0	0	0	26,000	13	0	0	26,000	13
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	1,153,704	19	0	0	1,153,704	19
- 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	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	610,267		5,495,124		51,301		0	0	0	0	45,856,132		0	0	52,012,824	