

To: Board of Education

From: Margo Empen, Superintendent

Subject: Action Item – Approve the Tax Year 2025 Tax Levy – December 17, 2025

PROPOSED MOTION BY THE BOARD OF EDUCATION

That the Board approves the tax year 2025 tax levy, as presented.

Moved by _____; Seconded by _____

YEA	NAY	YEA	NAY
_____ David Fritts	_____	_____ Kathleen Schaefer	_____
_____ Melissa Gates	_____	_____ Jon Wadsworth	_____
_____ Linda LeBlanc-Parks	_____	_____ Linda Wegner	_____
_____ Brandon Rogers	_____		

Recommendation:

On November 19, 2025, the Board of Education received the proposed 2025 Tax Year Levy. At that meeting the Board adopted a resolution necessary to begin the levy process. The Board of Education is required to determine the estimated amount of taxes necessary to be levied at least twenty (20) days before adopting the levy. The attached resolution, Certificate of Levy and Truth in Taxation Certificates of Compliance will complete the levy process. The District's levy must then be filed with both the Lee and Ogle County Clerks by the last Tuesday in December which is the legally established deadline for doing so.

This levy will be extended in the spring and summer of 2026 and represents tax revenues that will be collected to operate the FY 27 (2026-2027) school year. It is important that the Board realizes that the assessed value figure for the 2025 tax year is a projection. We will not have actual 2025 Equalized Assessed Value figures until April or May of next year, but the District will not have the opportunity to amend the 2025 tax levy at that time. Because of this time cycle, the tendency is to estimate the assessed value slightly on the high side. A taxing body can and probably will get less, but it cannot get more than its levy.

Although actual 2025 EAV figures will not be available from either Lee or Ogle Counties for several months. As of the time this memorandum, Lee County estimated EAV is incomplete but Ogle County estimated EAV is available. Estimates from the assessors' offices show a combined EAV increase while taking into consideration exemptions or new construction. Therefore, the 10.0% figure used to calculate the proposed levy is based primarily upon an incomplete estimated EAV value.

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.

District Administration recommends the Board of Education adopt the attached resolution, Certificate of Levy and Truth in Taxation Certificates of Compliance on December 17, 2025. The information will then be filed with the appropriate documents with both county clerks.

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