

A Step-by-Step Guide to Township Tax Levies

Presented by:
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KTJ

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Attorneys at Law

Township Officials of Illinois
Newly Elected Township Officials Conference
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Sheryl Churney



- Partner with Klein, Thorpe and Jenkins, Ltd. (formerly with Myers, Berry, O'Connor & Churney, Ltd.)
- Represents units of local government including cities, villages, townships, road districts, fire protection districts and others
- Advises local government clients on a wide variety of matters including the Open Meetings Act, Freedom of Information Act, Local Records Act and other state and federal laws; policies, protocols and procedural matters for boards, committees and commissions; intergovernmental agreements; annexations, land use and zoning matters; and local ordinance violation prosecutions and civil litigation
- Speaker at various local government seminars and conferences

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OVERVIEW



- **Selecting & Calculating**
- **Adopting**
- **Filing**
- **Confirming**

ISN'T JUST ONE STEP?

Take last year's levy and add 4.99%?

STEPS:

- 1: What will the township and road district spend in the next fiscal year beginning April 1?**

STEPS:

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- 2: **How much money does the Township and Road District have?**

STEPS:

- 1: What will the township and road district spend in the next fiscal year beginning April 1?
- 2: How much money does the Township and Road District have?
- 3: **What is the Township's EAV?**

TAX LEVIES

$$\text{EAV} \times \text{Tax Rate} = \text{Levy}$$

E
A
V

Equalized
Assessed
Valuation

TAX LEVIES

EAV

GOOD

EAV

Not

So

Good

TAX LEVIES

\$ 473,753,747	EAV
x .165%	Tax Rate
\$ 781,694	Levy Raised

TAX LEVIES

\$ 12,979,966	EAV
x .165%	Tax Rate
\$ 21,417	Levy Raised

EAV

Assessed Values as of SA/E Level

Assessed Values by Property Class

	Value	Count
0011 Farm Land with Buildings	6,318,241	112
0021 Farm Land without Buildings	3,530,432	202
0029 Wooded Acreage Transition	7,661	10
0030 Residential Vacant Land	165,551	31
0040 Residential	7,035,442	139
0050 Unimproved Commercial	48,489	27
0060 Commercial	8,566,472	201
0080 Industrial	1,481,807	9
7100 Minerals-Coal Rights	6,883	11

Total Assessed Value and Parcel Count	27,160,978	742
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New Construction

Non Farm New Construction	57,156	6
Farm New Construction	10,926	2

Exemption Values

	Value	Count
DISABLED PERSON	10,000	5
DISABLED VETERAN 30%	2,500	1
DISABLED VETERAN 70%	457,659	8
HOME IMPROVEMENT	63,872	10
OWNER OCCUPIED	1,068,000	178
SENIOR ASSESSMENT FREEZE	163,631	24
SENIOR CITIZEN	260,000	52

Total Exemption Value and Parcel Count	2,025,662	278
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Total Assessed less Exemptions Value	25,135,316
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EAV

Totals												
Board of Review Abstract												
- Exemptions												
+ State Assessed												
Total EAV												
- TIF Increment / Ezone												
Rate Setting EAV												
New Construction												
Commercial												
Farm												
Industrial												
Local Rail Road												
Mineral												
Residential												
Total												

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Parcel Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Board of Review Abstract	1,795,823	57	9,008,411	560	57,405,521	45	0	0	0	0	21,137,717	663	0	0	89,347,472	1,325
- Home Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0	0	0	0	2,828	1	0	0	0	0	0	0	0	0	0	0
= EAV	1,795,823	57	9,008,411	560	57,408,349	46	0	0	0	0	21,137,717	663	202,592	0	89,552,892	1,325
- Senior Assessment Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Owner Occupied	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Senior Citizen's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Disabled Person	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- 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	1,795,823	57	9,008,411	560	57,408,349	46	0	0	0	0	21,137,717	663	202,592	0	89,552,892	1,325

10/07/2020 11:53:05 AM
Tax Year: 2020

Assessor Estimated EAV Report by Tax District

Page 3 of 6

Totals												
Board of Review Abstract												
- Exemptions												
+ State Assessed												
Total EAV												
- TIF Increment / Ezone												
Rate Setting EAV												
New Construction												
Commercial												
Farm												
Industrial												
Local Rail Road												
Mineral												
Residential												
Total												

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Parcel Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Board of Review Abstract	1,795,823	57	9,008,411	560	57,405,521	45	0	0	0	0	21,137,717	663	0	0	89,347,472	1,325
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- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0	0	0	0	2,828	1	0	0	0	0	0	0	0	0	0	0
= EAV	1,795,823	57	9,008,411	560	57,408,349	46	0	0	0	0	21,137,717	663	202,592	0	89,552,892	1,325
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- Senior Citizen's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Disabled Person	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- 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	1,795,823	57	9,008,411	560	57,408,349	46	0	0	0	0	21,137,717	663	202,592	0	89,552,892	1,325

Rec'd 10-07-2020

EAV

Estimating your Taxable Value

Please note that the report totals the EAV's, and then identifies and subtracts the exemptions, leaving a taxable amount that still does not contain value reductions for TIF.

TIF and Railroad values are listed on the second report. You will need to use these two values in order to obtain your estimated value. (Enterprise zones have expired and will no longer be used in this calculation.) If you have any questions regarding these values you can contact Kristy in the County Clerk's Office at 815-617-4226.

Formula

- Amount of EAV
- - Exemptions
- + Railroads
- - Any TIF deductions

- = Estimated Taxable Value

EAV

EAV amount:	27,160,978
- Exemptions:	-2,025,662
+ Railroad:	500,000
- TIF:	50,000
ESTIMATED Rate setting EAV:	25,585,316

STEPS:

- 1: What will the township and road district spend in the next fiscal year beginning April 1?
- 2: How much money does the Township and Road District have?
- 3: What is the Township's EAV?
- 4: **Calculate each levy**

PROPERTY TAX EXTENSION REPORT FROM CO. CLERK

Tax Year 2019											
	Assessed (DoB. Eq.)	State Equalized (1,000,000)	Exemptions	Amount	State Category	Net Taxable Value	After EZ & TIF	Other Information	County	District	
Land:	34,346,448	34,346,448	Home Improvement:	954,772	Farm:	2,312,145	2,099,936	FTELL:			
Farm Land:	1,301,487	1,301,487	Owner Occupied:	22,481,256	Residential:	118,988,092	106,154,254	New Property EAV:	1,011,007	1,011,007	
Building:	168,907,805	168,907,805	Senior Citizen:	5,826,059	Commercial:	37,515,101	21,741,155	Annexation EAV:	0	0	
Farm Building:	118,149	118,149	Disabled Veteran:	0	Industrial:	12,921,116	6,278,957	Disconnection EAV:	0	0	
State Assessed:	412,516	412,516	Senior Assessment Free:	5,211,025	Mineral:	9,845	9,845	Recovered TIF EAV:	51,764	51,764	
	205,086,205	205,086,205	Abatement:	0	Pollution Control:	0	0	Aggregate Extension:	0	0	
Less Amendments - 150	-4,189	-4,189	Development:	0	State Railroad:	410,054	410,054	Rate Increase:	0.00000		
	205,082,016	205,082,016	Solar:	0	Local Railroad:	0	0	TIF Loss EAV:	34,562,172		
Less Exemptions	-33,825,663		Owner Occupied 50%:	0		171,256,353	136,694,181	EZ EAV Reduction:	0.00		
Net Taxable Value	171,256,353		Returning Veteran:	0	Overlapping Qualities:			EZ Tax Reduction:	0.00		
			Disabled Person:	164,000				Industrial Tax Abatement:	0.00		
			Disabled Veteran 50%:	30,000							
			Disabled Veteran 70%:	1,153,548							
			Leasehold Owner:	0							
			Natural Disaster:	0							
			Disabled Veteran 80%:	5,000							
				33,825,663							
Fund	Levy Request	Max Rate	Auto Set To Max	Calculated Rate	Calculated Taxes	PTELL Factor	PTELL Rate	(over/under)	Final Rate	Final Taxes	% of Total
001 Corporate	345,173	0.25000		0.25000	341,735.49			0.25000	341,735.49	91.95%	
011 Public Assistance	30,000	0.10000		0.02195	30,004.38			0.02195	30,004.38	8.07%	
	375,173			0.27195	371,739.87			0.27195	371,739.87	100.00%	

Tax Year 2019

	Assessed (BoR Eq.)	State Equalized (1.00000)	Exemptions		State Category	Net Taxable Value	After EZ & TIF	Other		
				Amount				Information	County	District
Land:	34,346,448	34,346,448	Home Improvement:	954,772	Farm:	2,312,145	2,099,936	PTELL:		
Farm Land:	1,301,487	1,301,487	Owner Occupied:	22,481,256	Residential:	118,088,092	106,154,254	New Property EAV:	1,011,007	1,011,007
Building:	168,907,805	168,907,805	Senior Citizen:	5,826,059	Commercial:	37,515,101	21,741,155	Annexations EAV:	0	0
Farm Building:	118,149	118,149	Disabled Veteran:	0	Industrial:	12,921,116	6,278,937	Disconnection EAV:	0	0
State Assessed:	412,316	412,316	Senior Assessment Free:	3,211,028	Mineral:	9,845	9,845	Recovered TIF EAV:	51,764	51,764
	205,086,205	205,086,205	Abatement:	0	Pollution Control:	0	0	Aggregate Extension:	0	
Less Assessments < 150	-4,189	-4,189	Development:	0	State Railroad:	410,054	410,054	Rate Increase:	0.00000	
	205,082,016	205,082,016	Solar:	0	Local Railroad:	0	0	TIF Loss EAV:	34,562,172	
			Owner Occupied 50%:	0		171,256,353	136,694,181	EZ EAV Reduction:	0	
Less Exemptions		-33,825,663	Returning Veteran:	0	Overlapping Counties			EZ Tax Reduction:	0.00	
Net Taxable Value		171,256,353	Disabled Person:	164,000				Industrial Tax Abatement:	0.00	
			Disabled Veteran 50%:	30,000						
			Disabled Veteran 70%:	1,153,548						
			Leasehold Owner:	0						
			Natural Disaster:	0						
			Disabled Veteran 30%:	5,000						
				33,825,663						

Fund	Levy Request	Max Rate	Auto Set To Max	Calculated Rate	Calculated Taxes	PTELL Factor	PTELL Rate	(w/overrides) Final Rate	Final Taxes	% of Total
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011 Public Assistance	30,000	0.10000		0.02195	30,004.38			0.02195	30,004.38	8.07%
	375,173			0.27195	371,739.87			0.27195	371,739.87	100.00%

I, LORI L. BONGARTZ, County Clerk for LASALLE County Illinois, do hereby certify this report to be a true and complete copy of the 2019 extension information.

TAX LEVIES

Township Levies

- General Town
- General Assistance
- Liability Insurance
- Insurance for Tort Immunity
- Cemetery
- Joint Cemetery
- Multi-Township Assessing
- Audit
- Workers' Comp.
- Unemployment Comp.
- Social Sec./Medicare
- IMRF

TAX LEVIES

General Town Fund Levy

- **General purposes**
 - ✓ **Payroll**
 - ✓ **Office Supplies**
 - ✓ **Utilities**
 - ✓ **Education**
 - ✓ **Items listed in § 235-5 of Township Code**

TAX LEVIES

General Town Fund Levy

- **If EAV is \$36,000,000 or higher,**
then tax rate cannot be higher than
.25%
- **If EAV is between \$30M & \$36M,**
then tax rate can be set to yield taxes
up to \$90,000

TAX LEVIES

General Town Fund Levy

- If EAV is **\$15,000,000 or higher**
before September 17, 1983,
then rate no higher than .25%
rate can be raised by referendum
passed at annual town meeting

TAX LEVIES

General Town Fund Levy

- If EAV between **\$15M and \$30M,**
then .25% rate may be extended at a
rate not exceeding the rate computed
by subtracting 0.01% of value for each
\$1,000,000 or major fraction thereof in
excess of \$15,000,000 but less than
\$30,000,000 of equalized assessed
valuation from the rate of 0.45% of
value

TAX LEVIES

General Town Fund Levy

- If EAV is **less than \$15,000,000**, then tax rate cannot be higher than **.45%**
 - If EAV is **less than \$10,000,000**, then tax rate cannot be higher than **.45%**
- can go to .65% if passed by referendum at a general election**

TAX LEVIES

General Assistance Levy

- Only use for providing assistance per the Public Aid Code
- **Funds cannot be transferred**

TAX LEVIES

General Assistance Levy

- **Rate up to .10% of EAV**
can increase rate by referendum held at a general election
- **Amount levied plus the unobligated balance of GA fund must equal .10% of EAV to qualify for State funds**
- **No levy is required** if the unobligated balance of GA fund exceeds .10% of EAV

TAX LEVIES

General Assistance Levy

- **EAV is \$36,500,000**
- **Unobligated balance of GA fund is \$37,000**
- **No need to levy for GA**
- **$\$36,500,000 \times .10\% = \$36,500$**
Balance on hand of \$37,000 is higher

Other Township Tax Levies

- Ambulance Service
- Special Fire District
- Emergency Vehicles & Equipment
- Township Hospital
- Primary Health Care Special District
- Public Non-Sectarian Hospitals
- Community Bldg.
- Park Maintenance
- Mosquito Abatement
- Township Library
(several for building, repair, construction, purchase, equipment, and maintenance)
- Mental Health
(several for facilities & services)

Other Township Tax Levies

- Public Building Commission Lease
- Refuse Collection and Disposal
- Special Police District
- Youth Services
- Various Bond
- Public Comfort Station
- Senior Citizen Services
- Special Tax for Sidewalks, Street Lighting or Traffic Control Devices

TAX LEVIES

Road and Bridge Levy

- **General road purposes**

- ✓ Payroll
- ✓ Office Supplies
- ✓ Utilities
- ✓ Education
- ✓ Tools
- ✓ Fuel
- ✓ Chemicals
- ✓ Building Repairs

TAX LEVIES

Road and Bridge Levy

- **.125% of EAV or
rate in effect in 1967
whichever is greater**

TAX LEVIES

Road and Bridge Levy

- .125% or 1967 (if greater)
- **.165% if approved by Township Board**

TAX LEVIES

Road and Bridge Levy

- .125% or 1967 (if greater)
- .165% (Township Board approved)
- **.66% by referendum**

TAX LEVIES

Road and Bridge Levy



- 10% legal voters
- Annual town meeting
- Special town meeting
- General election

TAX LEVIES

Road and Bridge Levy

Special Provision for Road Districts With EAV of less than \$10,000,000

- Tax Rate of .94%
- Approved by referendum
- General election

TAX LEVIES

Road and Bridge Levy

\$ 12,979,966 x .165%	\$ 12,979,966 x .66%
\$ 21,417	\$ 85,678

TAX LEVIES

Road and Bridge Levy

SAMPLE TAX BILL	
Fair Market Value	\$ 150,000.00
1/3 Taxable Value	\$ 50,000.00
Less Owner Occupy Exemption	\$ (6,000.00)
Total Taxable Value	\$ 44,000.00
Taxable Value x Tax Rate = Tax Raised	

TAX LEVIES

Road and Bridge Levy

.165% Tax Rate

\$ 44,000.00

x .165%

\$ 72.60

.66% Tax Rate

\$ 44,000.00

x .66%

\$ 290.40

TAX LEVIES

- Road and Bridge Levy
- **Joint Bridge Tax Levy**

TAX LEVIES

Joint Bridge Tax Levy

- **Bridges and culverts**
- **Drainage structures**
- **Grade separations**
- **Includes approaches**

TAX LEVIES

Joint Bridge Tax Levy

- **.05% tax rate**
- **Subject to
backdoor referendum**
- **IMPORTANT TO LEVY
AT FULL RATE**

TAX LEVIES

Joint Bridge Tax Levy

- **Can raise to .25% of EAV**
 - **Referendum required at general election**
 - **Only for 10 year period**

TAX LEVIES

Joint Bridge Tax Levy

- **At end of joint project, can transfer surplus to Road Fund**
 - **Referendum needed to reinstate levy if fund closed**

TAX LEVIES

- Road and Bridge Levy
- Joint Bridge Tax Levy
- **Equipment & Building Levy**

TAX LEVIES

Equipment & Building Levy

- **.035% Tax Rate**
- **Buy machinery or equipment**
- **Buy, build, or maintain
Road District buildings**
- **Cannot transfer to other funds**

TAX LEVIES

Equipment & Building Levy

- **Backdoor Referendum**
 - Pass ordinance adopting levy
 - Publish ordinance in paper
10 days after passed with
notice about referendum

TAX LEVIES

Equipment & Building Levy

- Can increase to .10% rate
- Referendum at general
election

TAX LEVIES

- Road and Bridge Levy
- Joint Bridge Tax Levy
- Equipment & Building Levy
- **Permanent Road Levy**
 - “Oil Fund”
 - “Gravel Fund”

TAX LEVIES **Permanent Road Levy**

- **.167% Tax Rate**
- **Build or maintain gravel, rock, macadam or other hard roads**
- **Improve, maintain or repair earth roads draining, grading, oil treating or dragging**

TAX LEVIES

Permanent Road Levy

- **Referendum required**
 - **Petition by 25 legal voters**
 - **Vote at annual or special meeting or general election**
- **Cannot transfer to another fund**

TAX LEVIES

- **Road and Bridge Levy**
- **Joint Bridge Tax Levy**
- **Equipment & Building Levy**
- **Permanent Road Levy**
- **Road Damage Levy**

TAX LEVIES

Road Damage Levy

- **.033% Tax Rate**
- **Pay for damages**
 - **agreed upon / allowed / awarded**
 - **laying out, widening, altering or vacating township roads**

TAX LEVIES

Road Damage Levy

- **.033% Tax Rate**
- **Pay for damages**
- **Pay for right-of-way**
 - **Help state build state highways**
 - **Construct roads built with federal funds, grants, or loans**

TAX LEVIES

Road Damage Levy

- **.033% Tax Rate**
- Pay for damages
- Pay for right-of-way
- **Ditching to drain roads**

TAX LEVIES

Road Damage Levy

- **Established when damages are agreed to by the road district and property owner**
- **Levy cannot be more than amount of damages**
- **Cannot transfer to other fund**

TAX LEVIES

- Road and Bridge Levy
- Joint Bridge Tax Levy
- Equipment & Building Levy
- Permanent Road Levy
- Road Damage Levy
- **Road Bond Levy**

TAX LEVIES Road Bond Levy

- **No rate limit**
- **Pay annual payments for bond principal and interest**
- **Build or fix roads, bridges or incidental work**

TAX LEVIES

Road Bond Levy

- **Petition**
 - **Highway commissioner**
 - **25 legal voters**
- **Referendum passed**
 - **Annual / Special meeting or General Election**

TAX LEVIES

Road Bond Levy

- **Cannot transfer to another fund**
- **Limitations**
 - **Bond Authorization Act**
 - **8% interest rate**
- **Pay in 10 years**

TAX LEVIES

- Road & Bridge Levy
- Joint Bridge Levy
- Equip. & Bldg. Levy
- Permanent Rd. Levy
- Road Damage Levy
- Road Bond Levy
- Insurance for Tort Immunity
- Workers' Comp.
- Unemployment Comp.
- Liability Insurance
- Social Sec./Medicare
- IMRF

TAX LEVIES

- Liability Insurance
- Workers' Comp.
- Unemployment Compensation
- Social Sec./Medicare
- IMRF
- Insurance for Tort Judgments

PROPERTY TAX EXTENSION REPORT FROM CO. CLERK

Tax Year: 2018

Tax Computation Report Putnam County

2018 taxes collectible in 2019

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Taxing District T01R - Hennepin Township R & B			Equalization Factor 1.0000						
Property Type	Total EAV	Rate Setting EAV	PTELL Values				Road and Bridge Transfer		
Farm	7,474,732	7,474,732	EZ Value Abated	0	Municipality	Fund	Amount Extended		
Residential	15,708,481	15,708,481	EZ Tax Abated	\$0.00	HNPV - Hennepin Village	999	\$17,899.84		
Commercial	1,685,710	1,685,710	New Property	411,180	Total		\$17,899.84		
Industrial	55,437,561	55,437,561	Annexation EAV	0					
Mineral	0	0	Disconnection EAV	0					
State Railroad	214,512	214,512	Recovered TIF EAV	0					
Local Railroad	0	0	Recovered EZ EAV	0					
County Total	80,518,996	80,518,996	Aggregate Ext. Base	0					
Total + Overlap	80,518,996	80,518,996	TIF Increment	0					

Fund/Name	Levy Request	Maximum Rate	Calc'd Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlap
003 BONDS AND INTEREST	128,353	0.00000	0.159407	0.15941	\$128,355.33	0.15941	0.15941	\$128,355.33	\$128,355.33	\$128,355.33
007 ROAD AND BRIDGE	136,292	0.18500	0.171751	0.16500	\$132,859.34	0.16500	0.16500	\$132,856.34	\$132,856.34	\$132,856.34
008 JOINT BRIDGE (R&B)	42,298	0.05000	0.052532	0.05000	\$40,259.50	0.05000	0.05000	\$40,259.50	\$40,259.50	\$40,259.50
010 EQUIPMENT AND BUILDING	29,562	0.03500	0.035714	0.03500	\$28,181.65	0.03500	0.03500	\$28,181.65	\$28,181.65	\$28,181.65
047 SOCIAL SECURITY R & B	3,500	0.00000	0.004347	0.00435	\$3,502.58	0.00435	0.00435	\$3,502.58	\$3,502.58	\$3,502.58
Totals (Capped)	342,005		0.424751	0.41376	\$333,155.40	0.41376	0.41376	\$333,155.40	\$333,155.40	\$333,155.40
Totals (Not Capped)	0		0.000000	0.00000	\$0.00	0.00000	0.00000	\$0.00	\$0.00	\$0.00
Totals (All)	342,005		0.424751	0.41376	\$333,155.40	0.41376	0.41376	\$333,155.40	\$333,155.40	\$333,155.40

I agree with the above figures

Given under my hand and the official seal of my office this 29th day of March, 2019


Daniel S. Kuhn, Putnam County Clerk

Title: _____
E-Mail Address: _____
Signature _____
Hennepin Township R & B Phone Number: _____
Taxing Body Fax Number: _____

TAX LEVIES

Getting your taxpayers on board

- Do Your Research



TAX LEVIES

Getting your taxpayers on board

- **Do Your Research**
 - **History of levies & rates**

TAX LEVIES

Getting your taxpayers on board

- **Do Your Research**
 - **History of levies & rates**
 - **Compare to other taxing bodies in your area**

ROAD DISTRICT EAVs (lowest to highest)	
ROAD DISTRICT	EAV
1. Richland	13,832,931
2. Vermillion	14,197,137
3. Groveland	15,395,345
4. Osage	18,021,970
5. Fall River	20,056,248
6. Hope	20,862,818
7. Grand Rapids	21,063,933
8. Meriden	21,804,341
9. Wallace	22,238,281
10. Ophir	22,641,180
11. Miller	23,147,023
12. Deer Park	24,646,090
13. Waltham	25,867,424
14. Farm Ridge	26,785,529
15. Freedom	27,936,671
16. Eagle	30,310,987
17. Eden	31,109,607
18. Allen	33,559,152
19. Troy Grove	37,670,533
20. Serena	40,183,332
21. Adams	43,872,629
22. Otter Creek	47,766,554
23. Earl	52,543,078
24. Utica	56,874,651
25. Mission	73,066,374
26. Dimmick	75,315,472
27. Rutland	84,141,698
28. Dayton	92,384,166
29. Bruce	101,302,722
30. Mendota	101,452,664
31. Manlius	107,012,477
32. LaSalle	136,694,181
33. South Ottawa	148,997,169
34. Ottawa	176,316,927
35. Northville	183,596,092
36. Peru	232,438,861
37. Brookfield	507,205,429

ROAD DISTRICT LEVIES (lowest to highest)	
ROAD DISTRICT	LEVY
1. Richland	34,509
2. Vermillion	59,010
3. Osage	68,936
4. Waltham	72,005
5. Troy Grove	80,992
6. Miller	84,329
7. Eagle	86,998
8. Deer Park	87,639
9. Groveland	96,612
10. Farm Ridge	100,269
11. Hope	110,990
12. Fall River	128,181
13. Otter Creek	130,441
14. Ophir	130,504
15. Meriden	132,647
16. Eden	134,720
17. Grand Rapids	145,065
18. Allen	145,442
19. Freedom	145,444
20. Serena	154,561
21. LaSalle	170,872
22. Utica	181,055
23. Adams	184,695
24. Wallace	189,292
25. Dayton	210,229
26. Earl	211,008
27. Bruce	225,468
28. Mission	230,597
29. Rutland	269,253
30. Peru	280,019
31. Manlius	296,545
32. Dimmick	325,446
33. Brookfield	365,036
34. Mendota	370,241
35. Northville	430,643
36. Ottawa	440,799
37. South Ottawa	446,993

MILES UNDER JURISDICTION (highest to lowest)	
ROAD DISTRICT	MILES
1. Osage	63.79
2. Grand Rapids	59.76
3. Groveland	57.43
4. Otter Creek	57.16
5. Eden	54.77
6. Adams	54.22
7. Allen	53.68
8. Ophir	51.90
9. Miller	49.84
10. Earl	49.71
11. Troy Grove	49.50
12. Serena	49.16
13. Farm Ridge	46.24
14. Meriden	45.85
15. Waltham	45.70
16. Hope	45.30
17. Brookfield	44.91
18. Mendota	44.78
19. Eagle	42.26
20. Northville	41.64
21. Rutland	39.08
22. Wallace	38.20
23. Freedom	37.55
24. Dimmick	34.88
25. Richland	33.36
26. Mission	32.17
27. Vermillion	30.65
28. Deer Park	27.59
29. Manlius	23.07
30. Fall River	22.95
31. Bruce	21.65
32. Dayton	21.13
33. South Ottawa	20.97
34. Ottawa	15.47
35. LaSalle	7.26
36. Utica	6.92
37. Peru	5.39

ROAD DISTRICT TAX RATES (lowest to highest)	
ROAD DISTRICT	RATE
1. Brookfield	.07197
2. Peru	.12047
3. LaSalle	.12500
4. Troy Grove	.21500
5. Bruce	.22257
6. Dayton	.22756
7. Northville	.23456
8. Richland	.24947
9. Ottawa	.25000
10. Otter Creek	.27308
11. Manlius	.27711
12. Waltham	.27836
13. Eagle	.28702
14. South Ottawa	.30000
15. Mission	.31560
16. Utica	.31834
17. Rutland	.32000
18. Deer Park	.35559
19. Miller	.36432
20. Mendota	.36494
21. Farm Ridge	.37434
22. Osage	.38251
23. Serena	.38464
24. Earl	.40159
25. Vermillion	.41565
26. Adams	.42098
27. Dimmick	.43211
28. Eden	.43305
29. Allen	.43339
30. Freedom	.52062
31. Hope	.53200
32. Ophir	.57640
33. Meriden	.60835
34. Groveland	.62754
35. Fall River	.63911
36. Grand Rapids	.68869
37. Wallace	.85120

Nuclear plant
5.39 miles
7.26 miles
EAV is 2.7x higher
EAV is 8.7x higher
EAV is 13.3x higher

Lowest
EAV and
Levy in the
County

TAX LEVIES

Getting your taxpayers on board

- Do Your Research
 - History of levies & rates
 - Compare to others
 - Increased costs

TAX LEVIES

Getting your taxpayers on board

- Do Your Research
- **Township & Road District work together**

TAX LEVIES

Getting your taxpayers on board

- **Work with your Township**
 - **Decrease township levy**
 - **Overall tax rate stays the same**

TAX LEVIES

Getting your taxpayers on board

- Work with your Township

2017 Road District Levy: \$338,783

2017 Township Levy: + \$ 60,535

Total 2017 Levy: \$399,318

2018 Road District Levy: \$281,451

2018 Township Levy: + \$ 120,500

Total 2018 Levy: \$401,951

TAX LEVIES

Getting your taxpayers on board

- Work with your Township

2017 Road District Tax Rate: .51169

2017 Township Tax Rate: + .09143

Total 2017 Tax Rate: .60312

Estimated 2018:

2018 Road District Tax Rate: .41308

2018 Township Tax Rate: + .17685

Estimated '18 Tax Rate: .58993

TAX LEVIES

Getting your taxpayers on board

- Do Your Research
- Work with your Township
- **Capture increases in EAV**

TAX LEVIES

Getting your taxpayers on board

- **Capture increases in EAV**

**BIGGER
THE
EAV**

Smaller
The
Tax Bill

TAX LEVIES

Getting your taxpayers on board

- Capture increases in EAV

$$\begin{array}{l} \$50,000 \div \$15,000,000 \times 100 = \\ \text{(Levy)} \quad \quad \text{(EAV)} \quad \quad \text{.3333 tax rate} \end{array}$$

$$\begin{array}{l} \$50,000 \div \$30,000,000 \times 100 = \\ \text{(Levy)} = \quad \text{(EAV)} \quad \quad \text{.1667 tax rate} \end{array}$$

TAX LEVIES

Getting your taxpayers on board

- Capture increases in EAV

$$\begin{array}{l} \$50,000 \div \$15,000,000 \times 100 = \\ \text{(Levy)} \quad \quad \text{(EAV)} \quad \quad \text{.3333 tax rate} \end{array}$$

$$\begin{array}{l} \$85,000 \div \$30,000,000 \times 100 = \\ \text{(Levy)} \quad \quad \text{(EAV)} \quad \quad \text{.2833 tax rate} \end{array}$$

TAX LEVIES

Getting your taxpayers on board

- Capture increases in EAV

$$\begin{matrix} \$50,000 & \div & \$15,000,000 & \times & 100 & = \\ \text{(Levy)} & & \text{(EAV)} & & & \text{.3333 tax rate} \end{matrix}$$

$$\begin{matrix} \$99,990 & \div & \$30,000,000 & \times & 100 & = \\ \text{(Levy)} & & \text{(EAV)} & & & \text{.3333 tax rate} \end{matrix}$$

Estimated EAV = \$31,546,050

①	②	③	④	⑤	⑥	⑦
Fund	Max. Rate	Tax Rate 2019	Levy Actually Extended 2019	Current Apprpr.	Levy without Truth in Tax. Hrg.	Est. 2020 Tax Rate (estimated 2020 EAV)
TOWNSHIP LEVY CALCULATIONS						
A Corporate	.450%	.43957	\$ 133,238.47	\$ 210,550.00	\$ 135,000.00	.42794
B Public Asst.	.100%	.00033	\$ 100.03	\$ 44,250.00	\$ 50.00	.00015
Subtotal	.550%	0.43990	\$ 133,338.50	\$ 254,800.00	\$ 135,050.00	0.42809

RECOMMENDED TOWNSHIP CORPORATE FUND TAX LEVY

The maximum the Township can levy without having a Truth in Taxation hearing is:
\$140,004 [\$133,338 x 105%]

Suggested levy of \$135,050.00 will NOT require a Truth in Taxation hearing
 [(\$135,050 - \$133,338) ÷ \$133,338] x 100 = 1.28%

STEPS:

- 1: What will the township and road district spend in the next fiscal year beginning April 1?
- 2: How much money does the Township and Road District have?
- 3: What is the Township's EAV?
- 4: Calculate each levy
- 5: Announce the tax levy & comply with the Truth-in-Taxation Law**

TAX LEVIES

Setting the Levy Amounts

- **Town board determines Township levy & adopts ordinance**
- **Highway Commissioner determines Road District levy**
- **Township Board adopts tax levy ordinance for the Road District**

TAX LEVIES

Setting the Levy Amounts

- ✓ Announce **20** days before adopting

TAX LEVIES

Setting the Levy Amounts

- ✓ Announce **20** days before adopting
- ✓ Comply with the Truth-in-Taxation Law if **5%** increase

STEPS:

- 1: What will the township and road district spend in the next fiscal year beginning April 1?
- 2: How much money does the Township and Road District have?
- 3: What is the Township's EAV?
- 4: Calculate each levy
- 5: Announce the tax levy & comply with the Truth-in-Taxation Law
- 6: Adopt tax levy ordinances**

STEPS:

- 1: What will the township and road district spend in the next fiscal year beginning April 1?
- 2: How much money does the Township and Road District have?
- 3: What is the Township's EAV?
- 4: Calculate each levy
- 5: Announce the tax levy & comply with the Truth-in-Taxation Law
- 6: Adopt tax levy ordinances
- 7: File tax levy ordinances**

STEPS:

- 1: What will the township and road district spend in the next fiscal year beginning April 1?
- 2: How much money does the Township and Road District have?
- 3: What is the Township's EAV?
- 4: Calculate each levy
- 5: Announce the tax levy & comply with the Truth-in-Taxation Law
- 6: Adopt tax levy ordinances
- 7: File tax levy ordinances
- 8: **Confirm tax levy amounts**

PROPERTY TAX EXTENSION REPORT FROM CO. CLERK

Tax Year: 2018 2018 taxes collectible in 2019

Tax Computation Report
Putnam County Page 28 of 36
03/29/2019 02:38:46 PM

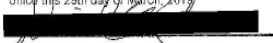
Taxing District T01R - Hennepin Township R & B Equalization Factor 1.0000

Property Type	Total EAV	Rate Setting EAV	PTELL Values			Road and Bridge Transfer		
Farm	7,474,732	7,474,732	EZ Value Abated	0	Municipality	Fund	Amount Extended	
Residential	15,708,481	15,708,481	EZ Tax Abated	\$0.00	HNPV - Hennepin Village	999	\$17,899.84	
Commercial	1,685,710	1,685,710	New Property	411,180	Total		\$17,899.84	
Industrial	55,437,561	55,437,561	Annexation EAV	0				
Mineral	0	0	Disconnection EAV	0				
State Railroad	214,512	214,512	Recovered TIF EAV	0				
Local Railroad	0	0	Recovered EZ EAV	0				
County Total	80,518,996	80,518,996	Aggregate Ext. Base	0				
Total + Overlap	80,518,996	80,518,996	TIF Increment	0				

Fund/Name	Levy Request	Maximum Rate	Calc'd Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlap
003 BONDS AND INTEREST	126,353	0.00000	0.159407	0.15941	\$126,355.33	0.15941	0.15941	\$126,355.33	\$126,355.33	\$126,355.33
007 ROAD AND BRIDGE	136,292	0.16500	0.171751	0.16500	\$132,856.34	0.16500	0.16500	\$132,856.34	\$132,856.34	\$132,856.34
008 JOINT BRIDGE (R&B)	42,298	0.05000	0.052532	0.05000	\$40,259.50	0.05000	0.05000	\$40,259.50	\$40,259.50	\$40,259.50
010 EQUIPMENT AND BUILDING	29,562	0.03500	0.035714	0.03500	\$28,181.65	0.03500	0.03500	\$28,181.65	\$28,181.65	\$28,181.65
047 SOCIAL SECURITY R & B	3,500	0.00000	0.004347	0.00435	\$3,502.58	0.00435	0.00435	\$3,502.58	\$3,502.58	\$3,502.58
Totals (Capped)	342,005		0.424751	0.41376	\$333,155.40	0.41376	0.41376	\$333,155.40	\$333,155.40	\$333,155.40
Totals (Not Capped)	0	0.00000	0.00000	0.00000	\$0.00	0.00000	0.00000	\$0.00	\$0.00	\$0.00
Totals (All)	342,005		0.424751	0.41376	\$333,155.40	0.41376	0.41376	\$333,155.40	\$333,155.40	\$333,155.40

I agree with the above figures

Given under my hand and the official seal of my office this 29th day of March, 2019


Daniel S. Kuhn, Putnam County Clerk

Title: _____
E-Mail Address: _____
Phone Number: _____
Fax Number: _____

Signature: _____
Hennepin Township R & B
Taxing Body

STEPS:

- 1: What will the township and road district spend in the next fiscal year beginning April 1?
- 2: How much money does the Township and Road District have?
- 3: What is the Township's EAV?
- 4: Calculate each levy
- 5: Announce the tax levy & comply with the Truth-in-Taxation Law
- 6: Adopt tax levy ordinances
- 7: File tax levy ordinances
- 8: Confirm tax levy amounts
- 9: Responsibly spend the taxpayers' money**

Responsibly spend the taxpayers' money

1. Only spend the money appropriated

Responsibly spend the taxpayers' money

1. Only spend the money appropriated
2. Spend the money based on the reason you raised the money

Responsibly spend the taxpayers' money

1. Only spend the money appropriated
2. Spend the money based on the reason you raised the money
3. Don't hoard the money

Responsibly spend the taxpayers' money

1. Only spend the money appropriated
2. Spend the money based on the reason you raised the money
3. Don't hoard the money
4. Cooperate so the money serves the taxpayers

COOPERATION

- **Interfund Transfers**
 - Can't transfer from funds between funds
 - **Can transfer interest to fund most in need**
 - At request of Highway Commissioner
 - From any road district fund
 - To fund most in need
 - Action taken by township board

COOPERATION

- Interfund Transfers
- **General Town Fund Transfer**

RESOLUTION _____
TRANSFER OF SURPLUS GENERAL TOWN FUNDS
TO THE _____ FUND

_____ **TOWNSHIP**

_____ **COUNTY, ILLINOIS**

WHEREAS 60 ILCS 1/245-5 authorizes the legal voters of a township at an annual township meeting or a special township meeting called for that purpose to transfer surplus general town funds to the any funds.

WHEREAS the Board of Trustees of _____ Township have declared \$_____ surplus in the general township fund.

WHEREAS the electors of _____ Township desire to transfer surplus funds from the general town fund to the _____ fund.

NOW THEREFORE, BE IT ORDAINED BY the Electors of _____ Township assembled at the _____ township meeting of _____ Township, _____ County, that it is hereby directed that surplus fund the amount of \$_____ in the general town fund of _____ Township be hereby transferred to the _____ fund of _____ Township/Road District _____ County.

PASSED THIS _____ day of _____, 201____ by the Electors duly assembled

COOPERATION

- Interfund Transfers
- General Town Fund Transfer
- **Pay Hwy. Comm. Salary**
 - From Permanent Road Fund
 - From Road & Bridge Fund
 - Up to 50% of salary

QUESTIONS?

THANK YOU!