A Step-by-Step Guide to Township Tax Levies

Presented by: Sheryl Churney

Township Officials of Illinois
Annual Educational Conference
November 2020
Sheryl Churney

- Partner with Klein, Thorpe and Jenkins, Ltd. (formerly with Myers, Berry, O'Conor & 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

7 Northpoint Drive
Streator, IL 61364

Email: shchurney@ktjlaw.com
Telephone: 815-672-3116
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:**

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?
**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

EAV x Tax Rate = Levy

Equalized
Assessed
Valuation
TAX LEVIES

EAV
GOOD

EAV
Not
So
Good
<p>| TAX LEVIES |
|-----------------|----------------------|
| $ 473,753,747    | EAV                  |
| $ 781,694        | Tax Rate             |
|                  | Levy Raised          |</p>
<table>
<thead>
<tr>
<th>TAX LEVIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 12,979,966 x .165%</td>
<td>EAV</td>
</tr>
<tr>
<td></td>
<td>Tax Rate</td>
</tr>
<tr>
<td>$ 21,417</td>
<td>Levy Raised</td>
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</table>
### Assessed Values as of SA/E Level

#### Assessed Values by Property Class

<table>
<thead>
<tr>
<th>Property Class</th>
<th>Value</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>0011 Farm Land with Buildings</td>
<td>6,318,241</td>
<td>112</td>
</tr>
<tr>
<td>0021 Farm Land without Buildings</td>
<td>3,530,432</td>
<td>202</td>
</tr>
<tr>
<td>0029 Wooded Acreage Transition</td>
<td>7,861</td>
<td>10</td>
</tr>
<tr>
<td>0030 Residential Vacant Land</td>
<td>165,551</td>
<td>31</td>
</tr>
<tr>
<td>0040 Residential</td>
<td>7,035,442</td>
<td>139</td>
</tr>
<tr>
<td>0050 Unimproved Commercial</td>
<td>48,489</td>
<td>27</td>
</tr>
<tr>
<td>0060 Commercial</td>
<td>8,566,472</td>
<td>201</td>
</tr>
<tr>
<td>0080 Industrial</td>
<td>1,481,807</td>
<td>9</td>
</tr>
<tr>
<td>7100 Minerals-Coal Rights</td>
<td>6,883</td>
<td>11</td>
</tr>
<tr>
<td><strong>Total Assessed Value and Parcel Count</strong></td>
<td><strong>27,160,978</strong></td>
<td><strong>742</strong></td>
</tr>
</tbody>
</table>

#### New Construction

<table>
<thead>
<tr>
<th>Type</th>
<th>Value</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Farm New Construction</td>
<td>57,156</td>
<td>6</td>
</tr>
<tr>
<td>Farm New Construction</td>
<td>10,926</td>
<td>2</td>
</tr>
</tbody>
</table>

### Exemption Values

<table>
<thead>
<tr>
<th>Exemption Type</th>
<th>Value</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>DISABLED PERSON</td>
<td>10,000</td>
<td>5</td>
</tr>
<tr>
<td>DISABLED VETERAN 30%</td>
<td>2,500</td>
<td>1</td>
</tr>
<tr>
<td>DISABLED VETERAN 70%</td>
<td>457,659</td>
<td>8</td>
</tr>
<tr>
<td>HOME IMPROVEMENT</td>
<td>63,872</td>
<td>10</td>
</tr>
<tr>
<td>OWNER OCCUPIED</td>
<td>1,068,000</td>
<td>178</td>
</tr>
<tr>
<td>SENIOR ASSESSMENT FREEZE</td>
<td>163,631</td>
<td>24</td>
</tr>
<tr>
<td>SENIOR CITIZEN</td>
<td>260,000</td>
<td>52</td>
</tr>
<tr>
<td><strong>Total Exemption Value and Parcel Count</strong></td>
<td><strong>2,025,662</strong></td>
<td><strong>278</strong></td>
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</tbody>
</table>

#### Total Assessed less Exemptions Value

<table>
<thead>
<tr>
<th>Value</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>25,135,316</strong></td>
<td></td>
</tr>
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</table>
### Assessed Values as of SA/E Level

<table>
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<tr>
<th>Assessed Values by Property Class</th>
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**New Construction**

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

**Exemption Values**

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</table>

Total Assessed less Exemptions Value

<table>
<thead>
<tr>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>25,135,316</td>
</tr>
<tr>
<td>Exception Category</td>
</tr>
<tr>
<td>--------------------------</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Board of Review Abstract</td>
</tr>
<tr>
<td>- Home Improvement</td>
</tr>
<tr>
<td>- Veteran's</td>
</tr>
<tr>
<td>- State Assessed</td>
</tr>
<tr>
<td>+ EAV</td>
</tr>
<tr>
<td>- Senior Assessment Freeze</td>
</tr>
<tr>
<td>- Owner Occupied</td>
</tr>
<tr>
<td>- Senior Citizen's</td>
</tr>
<tr>
<td>- Disabled Person</td>
</tr>
<tr>
<td>- Disabled Veteran</td>
</tr>
<tr>
<td>- Returning Veteran</td>
</tr>
<tr>
<td>- Natural Disaster</td>
</tr>
<tr>
<td>- Preferential Freeze</td>
</tr>
<tr>
<td>- Vet Freeze</td>
</tr>
<tr>
<td>- Under Assessed</td>
</tr>
<tr>
<td>+ E-Zone</td>
</tr>
<tr>
<td>+ TIF</td>
</tr>
<tr>
<td>- Drainage</td>
</tr>
<tr>
<td>+ Taxable Value</td>
</tr>
</tbody>
</table>

**Totals**: 89,347,472
## Assessor Estimated EAV Report by Tax District

### Totals

<table>
<thead>
<tr>
<th>Exemption Category</th>
<th>Commercial</th>
<th>Farm</th>
<th>Industrial</th>
<th>Local Rail Road</th>
<th>Mineral</th>
<th>Residential</th>
<th>State Rail Road</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Review Abstract</td>
<td>89,347,472</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Exemptions</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Under Assessed</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>+ State Assessed</td>
<td>205,420</td>
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<td></td>
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<td></td>
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</tr>
<tr>
<td>Total EAV</td>
<td>89,552,892</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- TIF Increment / Exzone</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

### New Construction

<table>
<thead>
<tr>
<th>Exemption Category</th>
<th>Commercial</th>
<th>Farm</th>
<th>Industrial</th>
<th>Local Rail Road</th>
<th>Mineral</th>
<th>Residential</th>
<th>State Rail Road</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Farm</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Industrial</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Rail Road</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mineral</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

### Exemption Category Counts

- **Board of Review Abstract**
  - Home Improvement: 0
  - Veteran's: 0
  - State Assessed: 2,628
  - Taxable Value: 1,795,823

- **Senior Assessment Freeze**
  - Owner Occupied: 0
  - Senior Citizen's: 0
  - Disabled Person: 0
  - Disabled Veteran: 0
  - Returning Veteran: 0
  - Natural Disaster: 0
  - Fraternal Freeze: 0
  - Vet Freeze: 0
  - Under Assessed: 0
  - E-Zone: 0
  - TIF: 0
  - Drainage: 0
  - Taxable Value: 1,795,823

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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

<table>
<thead>
<tr>
<th>EAV amount:</th>
<th>27,160,978</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Exemptions:</td>
<td>-2,025,662</td>
</tr>
<tr>
<td>+ Railroad:</td>
<td>500,000</td>
</tr>
<tr>
<td>- TIF:</td>
<td>50,000</td>
</tr>
</tbody>
</table>

**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

### Assessed vs. State Equalized

<table>
<thead>
<tr>
<th>Assessed (Fair)</th>
<th>State Equalized (1,000,000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land: 34,846,448</td>
<td>34,846,448</td>
</tr>
<tr>
<td>Farm Land: 1,801,487</td>
<td>1,801,487</td>
</tr>
<tr>
<td>Building: 168,907,905</td>
<td>168,907,905</td>
</tr>
<tr>
<td>Farm Building: 113,149</td>
<td>113,149</td>
</tr>
<tr>
<td>State Assessed: 412,316</td>
<td>412,316</td>
</tr>
</tbody>
</table>

### Exemptions

- **Home Improvement:** 954,772
- **Owner Occupied:** 22,483,256
- **Senior Citizens:** 5,826,059
- **Disabled Veteran:** 0
- **Senior Assessment Free:** 5,211,028

### Net Taxable Value

- **Net Taxable Value:** 171,256,383
  - **Personal Property:** 33,825,663
  - **Real Estate:** 137,430,720

### Other Information

- **Property EAV:** 1,011,007
- **TIF Loan EAV:** 34,562,172

### Funding

<table>
<thead>
<tr>
<th>Fund</th>
<th>Low Rate Request</th>
<th>Max Rate</th>
<th>Auto Set Rate</th>
<th>Max Rate to Tax</th>
<th>Calculated Rate</th>
<th>Calculated Taxes</th>
<th>PTELL Factor</th>
<th>PTELL Rate</th>
<th>(N/365 Value) Final Rate</th>
<th>Final Rate</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>345,173</td>
<td>0.25000</td>
<td>0.25000</td>
<td>0.25000</td>
<td>341,735.49</td>
<td>0.25000</td>
<td>341,735.49</td>
<td>0.25000</td>
<td>341,735.49</td>
<td>341,735.49</td>
<td>99.99%</td>
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<tr>
<td>011</td>
<td>30,000</td>
<td>0.10000</td>
<td>0.02195</td>
<td>0.02195</td>
<td>30,004.38</td>
<td>0.02195</td>
<td>30,004.38</td>
<td>0.02195</td>
<td>30,004.38</td>
<td>30,004.38</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

| Total    | 375,173          |          | 0.27195       | 0.27195         | 371,739.87     | 0.27195         | 371,739.87   | 0.27195    | 371,739.87                | 371,739.87 | 100.00%   |
## District Extension Summary

### Tax Year 2019

<table>
<thead>
<tr>
<th>Fund</th>
<th>Levy Request</th>
<th>Max Rate</th>
<th>Auto Set To Max</th>
<th>Calculated Rate</th>
<th>Calculated Taxes</th>
<th>PTELL Factor</th>
<th>PTELL Rate</th>
<th>(w/overrides) Final Rate</th>
<th>Final Taxes</th>
<th>% of Total</th>
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<tbody>
<tr>
<td>001 Corporate</td>
<td>345,173</td>
<td>0.25000</td>
<td></td>
<td>0.25000</td>
<td>341,735.49</td>
<td>0.25000</td>
<td>341,735.49</td>
<td>91.93%</td>
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<tr>
<td>010 Public Assistance</td>
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<td>0.02195</td>
<td>30,004.38</td>
<td>0.02195</td>
<td>30,004.38</td>
<td>8.07%</td>
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<tr>
<td></td>
<td>375,173</td>
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<td>0.27195</td>
<td>371,739.87</td>
<td>0.27195</td>
<td>371,739.87</td>
<td>100.00%</td>
<td></td>
<td></td>
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**Net Taxable Value**: 171,256,353

**Exemptions**

- Home Improvement: 954,772
- Residential: 118,088,092
- Commercial: 37,515,101
- Industrial: 12,921,116
- Mineral: 9,845
- Senior Assessment Freeze: 3,211,028

**State Equalized**

- Land: 34,346,448
- Farm Land: 1,301,487
- Building: 168,907,805
- Farm Building: 118,149
- State Assessed: 412,316

**Other Information**

- New Property EAV: 1,011,007
- Annexations EAV: 0
- Disconnection EAV: 0
- Recovered TIF EAV: 51,764
- Aggregate Extension: 0
- Rate Increase: 0.0000
- TIF Loss EAV: 34,562,172
- EZ EAV Reduction: 0
- EZ Tax Reduction: 0.00
- Industrial Tax Abatement: 0.00

**Excelling**

- 1,000000

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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 x .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
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount 1</th>
<th>Amount 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Levies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Road and Bridge Levy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ 12,979,966</td>
<td>$ 12,979,966</td>
<td></td>
</tr>
<tr>
<td>x .165%</td>
<td>x .66%</td>
<td></td>
</tr>
<tr>
<td>$ 21,417</td>
<td>$ 85,678</td>
<td></td>
</tr>
</tbody>
</table>
# TAX LEVIES
## Road and Bridge Levy

<table>
<thead>
<tr>
<th>SAMPLE TAX BILL</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fair Market Value</td>
<td>$150,000.00</td>
</tr>
<tr>
<td>1/3 Taxable Value</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>Less Owner Occupy Exemption</td>
<td>$(6,000.00)</td>
</tr>
<tr>
<td>Total Taxable Value</td>
<td>$44,000.00</td>
</tr>
</tbody>
</table>

\[
\text{Taxable Value} \times \text{Tax Rate} = \text{Tax Raised}
\]
## TAX LEVIES
Road and Bridge Levy

<table>
<thead>
<tr>
<th>.165% Tax Rate</th>
<th>.66% Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 44,000.00</td>
<td>$ 44,000.00</td>
</tr>
<tr>
<td>x .165%</td>
<td>x .66%</td>
</tr>
<tr>
<td>$ 72.60</td>
<td>$ 290.40</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Fund</th>
<th>Amount Extended</th>
</tr>
</thead>
<tbody>
<tr>
<td>HNPN - Hennepin Village</td>
<td>99</td>
<td>$17,899.84</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$17,899.84</td>
</tr>
</tbody>
</table>

---

### Taxing District T01R - Hennepin Township R & B

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Total EAV</th>
<th>Rate Setting EAV</th>
<th>EZ Value Abated</th>
<th>EZ Tax Abated</th>
<th>New Property</th>
<th>Annexation EAV</th>
<th>Recaptured TIF EAV</th>
<th>Recovered EZ EAV</th>
<th>Aggregate Ext. Base</th>
<th>TIF Increment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Farm</td>
<td>7,474,732</td>
<td>7,474,732</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Residential</td>
<td>15,706,481</td>
<td>15,706,481</td>
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<td>0</td>
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<tr>
<td>Commercial</td>
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<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>State Railroad</td>
<td>214,512</td>
<td>214,512</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Local Railroad</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>County Total</td>
<td>80,518,995</td>
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<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Total + Overlap</td>
<td>80,518,995</td>
<td>80,518,995</td>
<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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</tbody>
</table>

### Fund/Name

<table>
<thead>
<tr>
<th>Fund/Name</th>
<th>Levy Request</th>
<th>Rate</th>
<th>Maximum</th>
<th>Calcd. Rate</th>
<th>Actual Rate</th>
<th>Non-PTELL Total Extension</th>
<th>Limited Rate</th>
<th>Certified Rate</th>
<th>Total Extension</th>
<th>Total Extension After TIF &amp; EZ</th>
<th>Total Extension After Total Extension w/Overlaps</th>
</tr>
</thead>
<tbody>
<tr>
<td>003 BONDS AND INTEREST</td>
<td>128,333</td>
<td>0.00000</td>
<td>0.159407</td>
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<td>0.15941</td>
<td>0.15941</td>
<td>$126,256.33</td>
<td>$126,256.33</td>
<td>$126,256.33</td>
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<tr>
<td>007 ROAD AND BRIDGE</td>
<td>138,292</td>
<td>0.18550</td>
<td>0.171751</td>
<td>0.16500</td>
<td>0.16500</td>
<td>$132,856.34</td>
<td>0.16500</td>
<td>0.16500</td>
<td>$132,856.34</td>
<td>$132,856.34</td>
<td>$132,856.34</td>
</tr>
<tr>
<td>008 JOINT BRIDGE (R&amp;B)</td>
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<td>0.052652</td>
<td>0.05500</td>
<td>0.05500</td>
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<td>$40,259.50</td>
<td>$40,259.50</td>
<td>$40,259.50</td>
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<tr>
<td>010 EQUIPMENT AND BUILDING</td>
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<td>0.038714</td>
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<td>0.03500</td>
<td>0.03500</td>
<td>$28,181.65</td>
<td>$28,181.65</td>
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<tr>
<td>047 SOCIAL SECURITY R &amp; B</td>
<td>3,600</td>
<td>0.00000</td>
<td>0.004347</td>
<td>0.00455</td>
<td>0.00455</td>
<td>$3,502.58</td>
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<td>$3,502.58</td>
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<tr>
<td>Totals (Capped)</td>
<td>342,025</td>
<td>0.424761</td>
<td>0.413764</td>
<td>0.41376</td>
<td>0.41376</td>
<td>$333,166.40</td>
<td>0.41376</td>
<td>0.41376</td>
<td>$333,166.40</td>
<td>$333,166.40</td>
<td>$333,166.40</td>
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<tr>
<td>Totals (Not Capped)</td>
<td>0</td>
<td>0.000000</td>
<td>0.000000</td>
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<td>0.00000</td>
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<td>0.00000</td>
<td>0.00000</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Totals (All)</td>
<td>342,025</td>
<td>0.424761</td>
<td>0.413764</td>
<td>0.41376</td>
<td>0.41376</td>
<td>$333,166.40</td>
<td>0.41376</td>
<td>0.41376</td>
<td>$333,166.40</td>
<td>$333,166.40</td>
<td>$333,166.40</td>
</tr>
</tbody>
</table>

---

**Signature**

Daniel S. Kuhn, Putnam County Clerk

Given my hand and the official seal of my office this 28th day of March, 2019.

I agree with the above figures.

---

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

---

**Note:** The above figures are preliminary and subject to review and audit.
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
<table>
<thead>
<tr>
<th>ROAD DISTRICT EAVs (lowest to highest)</th>
<th>ROAD DISTRICT LEVIES (lowest to highest)</th>
<th>MILES UNDER JURISDICTION (highest to lowest)</th>
<th>ROAD DISTRICT TAX RATES (lowest to highest)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ROAD DISTRICT</strong></td>
<td><strong>EAV</strong></td>
<td><strong>ROAD DISTRICT</strong></td>
<td><strong>LEVY</strong></td>
</tr>
<tr>
<td>1. Richland</td>
<td>13,822,931</td>
<td>1. Richland</td>
<td>34,509</td>
</tr>
<tr>
<td>2. Vermillion</td>
<td>14,387,177</td>
<td>2. Vermillion</td>
<td>59,010</td>
</tr>
<tr>
<td>4. Osage</td>
<td>18,021,970</td>
<td>4. Waltham</td>
<td>72,005</td>
</tr>
<tr>
<td>5. Fall River</td>
<td>20,056,248</td>
<td>5. Troy Grove</td>
<td>80,992</td>
</tr>
<tr>
<td>15. Freedom</td>
<td>27,936,671</td>
<td>15. Meriden</td>
<td>132,647</td>
</tr>
<tr>
<td>17. Eden</td>
<td>31,109,607</td>
<td>17. Grand Rapids</td>
<td>145,065</td>
</tr>
<tr>
<td>22. Otter Creek</td>
<td>47,766,554</td>
<td>22. Utica</td>
<td>181,055</td>
</tr>
<tr>
<td>27. Rutland</td>
<td>84,141,698</td>
<td>27. Bruce</td>
<td>225,468</td>
</tr>
<tr>
<td>30. Mendota</td>
<td>101,452,664</td>
<td>30. Peru</td>
<td>280,019</td>
</tr>
<tr>
<td>32. LaSalle</td>
<td>136,694,181</td>
<td>32. Dimnick</td>
<td>325,466</td>
</tr>
<tr>
<td>34. Ottawa</td>
<td>176,316,927</td>
<td>34. Mendota</td>
<td>370,241</td>
</tr>
<tr>
<td>35. Northville</td>
<td>183,596,092</td>
<td>35. Northville</td>
<td>430,643</td>
</tr>
<tr>
<td>37. Brookfield</td>
<td>507,205,429</td>
<td>37. South Ottawa</td>
<td>446,993</td>
</tr>
</tbody>
</table>
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

$50,000 (Levy) ÷ $47,754,000 (EAV)
= .1047 tax rate

$50,000 (Levy) ÷ $12,980,000 (EAV)
= .3852 tax rate
**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**
## Tax Computation Report
### Putnam County

**Tax Year:** 2018

### Taxing District T01R - Hennepin Township R & B

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Total EAV</th>
<th>Rate Setting EAV</th>
<th>PTELL Values</th>
<th>Road and Bridge Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Farm</td>
<td>7,474,732</td>
<td>7,474,732</td>
<td>EZ Value Abated 0</td>
<td>Municipality</td>
</tr>
<tr>
<td>Residential</td>
<td>15,705,481</td>
<td>15,706,481</td>
<td>EZ Tax Abated $0.00</td>
<td>Fund</td>
</tr>
<tr>
<td>Commercial</td>
<td>1,665,710</td>
<td>1,665,710</td>
<td>New Property 421,180</td>
<td>Amount Extended</td>
</tr>
<tr>
<td>Industrial</td>
<td>55,437,561</td>
<td>55,437,561</td>
<td>Annexation EAV 0</td>
<td>HNPN - Hennepin Village</td>
</tr>
<tr>
<td>Mineral</td>
<td>0</td>
<td>0</td>
<td>Disconnection EAV 0</td>
<td>$96</td>
</tr>
<tr>
<td>State Railroad</td>
<td>214,512</td>
<td>214,512</td>
<td>Recovered TIF FAV n</td>
<td>$17,899.84</td>
</tr>
<tr>
<td>Local Railroad</td>
<td>0</td>
<td>0</td>
<td>Recovered EZ EAV 0</td>
<td></td>
</tr>
<tr>
<td>County Total</td>
<td>80,518,998</td>
<td>80,518,998</td>
<td>Aggregate Ext. Base 0</td>
<td>Total</td>
</tr>
</tbody>
</table>

**Total + Overlap** 80,518,998

### Fund/Name

<table>
<thead>
<tr>
<th>Levy Request</th>
<th>Maximum</th>
<th>Calcd</th>
<th>Actual</th>
<th>Non-PTELL</th>
<th>Limited</th>
<th>Certified</th>
<th>Total Extension After TIF &amp; EZ</th>
<th>Total Extension w/Overlaps</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Levy Request</td>
<td>Rate</td>
<td>Rate</td>
<td>Total Extension</td>
<td>Rate</td>
<td>Rate</td>
<td>Rate</td>
<td>Rate</td>
</tr>
<tr>
<td>003 BONDS AND INTEREST</td>
<td>126,333</td>
<td>0.00000</td>
<td>0.159407</td>
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<td>$126,355.33</td>
<td>$126,355.33</td>
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<tr>
<td>007 ROAD AND BRIDGE</td>
<td>138,292</td>
<td>0.18500</td>
<td>0.171751</td>
<td>0.18500</td>
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<td>0.18500</td>
<td>$132,856.34</td>
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<tr>
<td>008 JOINT BRIDGE (R&amp;B)</td>
<td>42,269</td>
<td>0.05000</td>
<td>0.052562</td>
<td>0.05000</td>
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<td>0.05000</td>
<td>$42,259.50</td>
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</tr>
<tr>
<td>010 EQUIPMENT AND BUILDING</td>
<td>29,562</td>
<td>0.03500</td>
<td>0.038714</td>
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<td>0.03500</td>
<td>0.03500</td>
<td>$28,181.65</td>
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<tr>
<td>047 SOCIAL SECURITY R &amp; B</td>
<td>3,500</td>
<td>0.00000</td>
<td>0.004347</td>
<td>0.00435</td>
<td>0.00435</td>
<td>0.00435</td>
<td>$3,502.56</td>
<td>$3,502.56</td>
</tr>
</tbody>
</table>

**Totals (Capped)** 342,005

**Totals (Not Capped)** 0

**Totals (All)** 342,005

---

I agree with the above figures.

Daniel S. Kuhn, Putnam County Clerk

**E-Mail Address:**

**Phone Number:**

**Fax Number:**

Title:

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 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 duty 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!