Township Levies & Budget Planning

Presented by:
Sheryl Churney
KTJ KLEIN, THORPE & JENKINS ATTORNEYS AT LAW

TOI Annual Conference
Fall 2026

STEP 1:

Question:

What was last year's tax levy extension?

Answer:

Property Tax Extension Report from the County Clerk

LASALLE COUNTY
ILLINOIS



- Applications & Forms
- Board Districts / Precincts
- Elections / Voting ▸
- Licenses / Fees ▸
- Officials ▸
- Tax Rates
- Tax Extension Summary

Home › Departments › County Clerk

County Clerk

The County Clerk is responsible for:

- Administering and conducting elections for County, Municipal, Townships, Schools, Fire Departments, Libraries, and other public entities
- Purchases, houses, and services all election equipment
- Prepares, publishes, and pays for election specimen ballots and referenda questions
- Ex-Officio Clerk of the County Board
- Issues all vital records that occur in LaSalle County, Birth, Death, Marriage Certificates, Marriage Licenses
- Publishes and pays for all public notices as they relate to elections
- Accepts assumed names filings



Tax Extension Summary

- 2025 Tax Extension Summary (PDF)
- 2024 Tax Extension Summary (PDF)
- 2023 Tax Extension Summary (PDF)
- 2022 Tax Extension Summary (PDF)
- 2021 Tax Extension Summary (PDF)
- 2020 Tax Extension Summary (PDF)

Property Tax

5/20/2025 8:41 am

District Extension Summary

TTOZ - OTTER CREEK TWP

Tax Year 2024

LASALLE COUNTY

	Assessed (BoR Eq.)	State Equalized (1.00000)
Land:	7,971,342	7,971,342
Farm Land:	11,376,636	11,376,636
Building:	66,939,958	66,939,958
Farm Building:	1,128,668	1,128,668
State Assessed:	3,251,727	3,251,727
	90,668,331	90,668,331
Less Assessments < 150	-302	-302
	90,668,029	90,668,029
Less Exemptions		-9,545,151
Net Taxable Value		**81,122,878**

Exemptions	Amount
Home Improvement:	146,532
Owner Occupied:	5,004,380
Senior Citizen:	1,501,821
Disabled Veteran:	0
Senior Assessment Freez	1,764,101
Abatement:	0
Development:	0
Solar:	0
Owner Occupied 50%:	0
Returning Veteran:	0
Disabled Person:	30,000
Disabled Veteran 50%:	20,000
Disabled Veteran 70%:	1,078,317
Leasehold Owner:	0
Natural Disaster:	0
Disabled Veteran 30%:	0
	9,545,151

State Category	Net Taxable Value	After EZ & TIF
Farm:	16,568,645	16,496,032
Residential:	40,400,390	39,938,710
Commercial:	5,663,222	3,370,090
Industrial:	15,238,894	15,238,894
Mineral:	0	0
Pollution Control:	0	0
State Railroad:	3,251,727	3,251,727
Local Railroad:	0	0
	81,122,878	**78,295,453**
Overlapping Counties		

Other Information	County	District
PTELL:		
New Property EAV:	290,090	290,090
Annexations EAV:	0	0
Disconnection EAV:	0	0
Recovered TIF EAV:	0	0
Aggregate Extension:	0	
Rate Increase:	0.00000	
TIF Loss EAV:	2,827,425	
EZ EAV Reduction:	0	
EZ Tax Reduction:	0.00	
Industrial Tax Abatement:	0.00	

Fund		Levy Request	Max Auto Set Rate To Max	Calculated Rate	Calculated Taxes	PTELL PTELL Factor Rate	(w/overrides) Final Rate	Final Taxes	% of Total
001	Corporate	124,163	0.25000	0.15859	124,168.69		0.15859	124,168.69	99.91%
011	Public Assistance	105	0.10000	0.00014	109.61		0.00014	109.61	0.09%
027	Audit	0	0.00500	0.00000	0.00		0.00000	0.00	0.00%
035	Liability Insurance	0	0.00000	0.00000	0.00		0.00000	0.00	0.00%
047	Social Security	0	0.00000	0.00000	0.00		0.00000	0.00	0.00%
		124,268		**0.15873**	**124,278.30**		**0.15873**	**124,278.30**	**100.00%**

STEP 2:

<u>Question</u>:

How much can the Township levy without having a Truth is Taxation hearing?

<u>Answer</u>:

Last year's extension x 105%

then give it a little haircut

$125,000 **Last year's levy**

x 105%

$131,250

then give it a little haircut

Doublecheck:

[(Proposed Levy Amount minus Last Year's Levy Extension)

divided by Last Year's Levy Extension]

Multiplied by 100

Doublecheck:

$131,245 - $125,000 = $6,245
$6,245 ÷ $125,000 = .04996
.04996 x 100 = 4.99%

4.99% increase does not Require Truth in Taxation notice or hearing

TIPS:

- **Do NOT combine the Township levy with the Road District levy for Truth in Taxation calculations**
- **Do NOT include bond levies**
- **The Road District does NOT include the Permanent Road levy**

STEP 3:

Question:

How much money does the Township need?

Follow-up Questions:

- **Does the Township have enough money to pay its bills?**

- **Is the Township over-accumulating money?**

Answers:

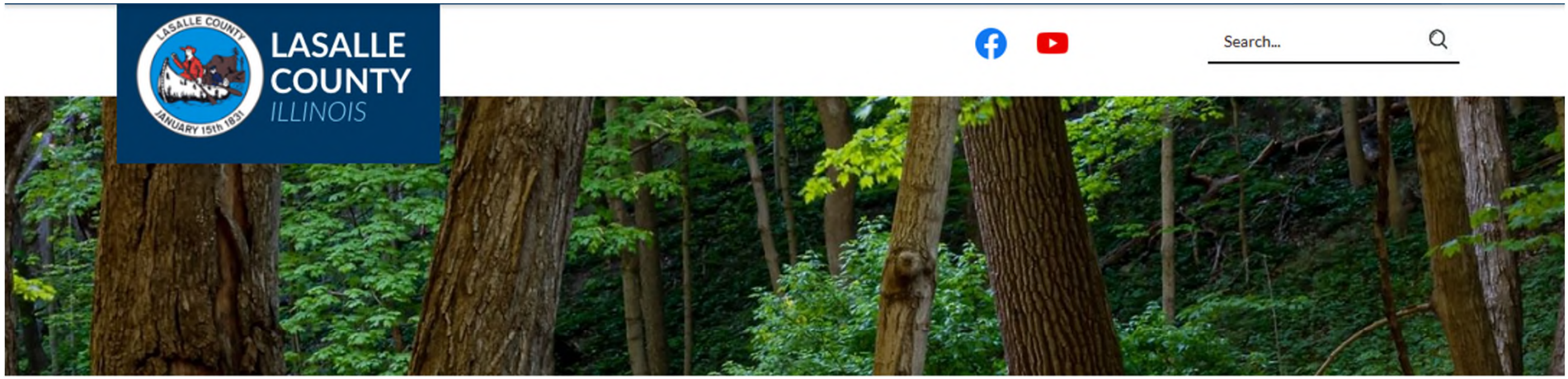
- What will the township spend in the next fiscal year beginning April 1?
  - If have enough $, then go with 4.99% increase
  - If too much $, decrease levy
  - If not enough $, then raise levy

STEP 4:

Question:
What is the Township's EAV for the Tax Year?

Answer:
Estimated EAV from County's Supervisor of Assessments

E	Equalized
A	Assessed
V	Valuation



- Applications & Forms
- Assessment Publications
- Board of Review
- Estimated Equalized Assessed Value Reports
- Equalization Factors
- LaSalle County Township Multipliers
- Exemptions
- Online Assessment Inquiry

Home › Departments › Assessments › Estimated Equalized Assessed Value Reports

Estimated Equalized Assessed Value Reports

- EAV CALCULATION LETTER (PDF)
- TIF and RAILROAD REPORT (PDF)
- 2026 SAE LEVEL TAXING DISTRICT REPORT (PDF)

LaSalle County 09/25/2026

Yearly Tax District Assessment/Exemption/New Construction Value Summary Report for 2026

Tax District: TTOZ - OTTER CREEK TWP

Tax Codes Included: OZ001 OZ002 OZ003 OZ004 OZ005 OZ006 OZ007 OZ008 OZ009 OZ010 OZ011 OZ012 OZ013 OZ014

Assessed Values as of SA/E Level

Assessed Values by Property Class

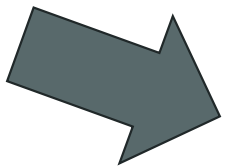
	Value	Count
0011 Farm Land with Buildings	10,420,093	128
0021 Farm Land without Buildings	9,319,897	273
0026 Solar	1,253,217	5
0027 Wind Turbines	13,991,723	49
0028 Conservation Stewardship	3,843	2
0030 Residential Vacant Land	467,658	102
0032 Residential Vacant Land 20G4	4,965	3
0040 Residential	54,992,047	944
0043 Low Income Housing	306,311	1
0050 Unimproved Commercial	41,826	10
0060 Commercial	4,288,169	31
0080 Industrial	110,371	10
Total Assessed Value and Parcel Count	95,200,120	1,558

New Construction

Non Farm New Construction	132,745	14
Farm New Construction	400	1

Exemption Values

	Value	Count
DISABLED PERSON	26,000	13
DISABLED VETERAN 30%	5,000	2
DISABLED VETERAN 50%	20,000	4
DISABLED VETERAN 70%	1,688,340	24
HOME IMPROVEMENT	196,880	44
OWNER OCCUPIED	5,016,000	836
SENIOR ASSESSMENT FREEZE	1,574,178	113
SENIOR CITIZEN	1,435,000	287
Total Exemption Value and Parcel Count	9,961,398	1,323
Total Assessed less Exemptions Value	**85,238,722**	



Description	Valuation per District; Taxes per Levy						
	Residential	Farm	Commercial	Industrial	Rail Road	Mineral	Total
TTRI RICHLAND TWP	4,044,200	16,727,242	3,822,142	0	3,209,263	0	27,802,847
TTRO ROBERTS TWP	26,560,653	18,128,559	7,243,467	0	0	573	51,933,252
TTSA SARATOGA TWP	2,395,007	21,535,406	238,178	2,347,164	1,539,078	0	28,054,833
TTST STEUBEN TOWNSHIP	19,066,070	11,786,409	463,527	0	1,403,618	0	32,719,624
TTWH WHITEFIELD TWP	2,433,792	18,276,753	7,733	0	254,902	0	20,973,180
TWHR WHITEFIELD TWP R & B	2,433,792	18,276,753	7,733	0	254,902	0	20,973,180

STEP 5:

Question:

What is the Township's Estimated Tax Rate and why does the tax rate matter?

Answers:

- **(Levy ÷ EAV) x 100 = Tax Rate**
- **If over the tax rate, won't get full levy**
- **Keep track of tax rates to see effect on taxpayers**

Property Tax

5/20/2025 8:41 am

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Farm Building:	1,128,668	1,128,668
State Assessed:	3,251,727	3,251,727
	90,668,331	90,668,331
Less Assessments < 150	-302	302
	90,668,029	90,668,029
Less Exemptions		-9,545,151
Net Taxable Value		**81,122,878**

Exemptions	Amount
Home Improvement:	146,532
Owner Occupied:	5,004,380
Senior Citizen:	1,501,821
Disabled Veteran:	0
Senior Assessment Freez	1,764,101
Abatement:	0
Development:	0
Solar:	0
Owner Occupied 50%:	0
Returning Veteran:	0
Disabled Person:	30,000
Disabled Veteran 50%:	20,000
Disabled Veteran 70%:	1,078,317
Leasehold Owner:	0
Natural Disaster:	0
Disabled Veteran 30%:	0
	9,545,151

State Category	Net Taxable Value	After EZ & TIF
Farm:	16,568,645	16,496,032
Residential:	40,400,390	39,938,710
Commercial:	5,663,222	3,370,090
Industrial:	15,238,894	15,238,894
Mineral:	0	0
Pollution Control:	0	0
State Railroad:	3,251,727	3,251,727
Local Railroad:	0	0
	81,122,878	**78,295,453**
Overlapping Counties		

Other Information	County	District
PTELL:		
New Property EAV:	290,090	290,090
Annexations EAV:	0	0
Disconnection EAV:	0	0
Recovered TIF EAV:	0	0
Aggregate Extension:	0	
Rate Increase:	0.00000	
TIF Loss EAV:	2,827,425	
EZ EAV Reduction:	0	
EZ Tax Reduction:	0.00	
Industrial Tax Abatement:	0.00	

Fund		Levy Request	Max Auto Set Rate To Max	Calculated Rate	Calculated Taxes	PTELL PTELL Factor Rate	(w/overrides) Final Rate	Final Taxes	% of Total
001	Corporate	124,163	0.25000	0.15859	124,168.69		0.15859	124,168.69	99.91%
011	Public Assistance	105	0.10000	0.00014	109.61		0.00014	109.61	0.09%
027	Audit	0	0.00500	0.00000	0.00		0.00000	0.00	0.00%
035	Liability Insurance	0	0.00000	0.00000	0.00		0.00000	0.00	0.00%
047	Social Security	0	0.00000	0.00000	0.00		0.00000	0.00	0.00%
		124,268		**0.15873**	**124,278.30**		**0.15873**	**124,278.30**	**100.00%**

- **(Levy ÷ EAV) x 100 = Tax Rate**

	Fund	Levy Request	Max Rate		(w/overrides) Final Rate	Final Taxes
007	Road And Bridge	33,810	0.16500		0.16500	33,742.91
010	Equipment & Building	1,595	0.03500		0.00780	1,595.12
008	Jt. Bridge	10,250	0.05000		0.05000	10,225.12

Keep Track of EAV over time

TOWNSHIP'S EAV HISTORY			Upward trend is desired trend for EAV
2013 EAV:	$ 19,872,915.00	→	estimated EAV was $19,780,596.00
2014 EAV:	$ 19,322,288.00	→	estimated EAV was $20,273,500.00
2015 EAV:	$ 19,568,942.00	↗	estimated EAV was $19,566,224
2016 EAV:	$ 19,806,237.00	↗	EAV up slightly; estimated EAV was $19,529,488
2017 EAV:	$ 20,531,425.00	↗	EAV up slightly; estimated EAV was $20,397,115
2018 EAV:	$ 20,956,219.00	↗	EAV up slightly; estimated EAV was $21,068,771
2019 EAV:	$ 21,507,503.00	↗	estimated EAV was $21,871,404; used $21,400,000 for calculations
2020 EAV:	$ 22,138,474.00	↗	estimated EAV was $22,279,991; used $22,000,000 for calculations
2021 EAV:	$ 23,730,956.00	↗	estimated EAV was $24,053,522; used $23,500,000 for calculations
2022 EAV:	$ 24,328,323.00	↗	estimated EAV was $25,201,211; used $24,500,000 for calculations
2023 EAV:	$ 30,478,288.00	↗	estimated EAV was $30,429,616; used $30,429,000 for calculations
2024 EAV:	$ 31,939,213.00	↗	estimated EAV was $31,981,183; used $31,980,000 for calculations; estimated rate was .89509
2025 EAV:	$ 33,351,187.00	↗	estimated EAV was $33,436,416; used $33,380,000 for calculation; estimated rate was .89937
Estimated 2026 EAV:	$ 34,314,711.00	↗	**ESTIMATE** from Supervisor of Assessments, no Board of Review reductions. $34,300,000 used for calculations

Keep track of Tax Rate over time

Year	Township Rate	Rd. Dist. Rate	Combined Rate	Trend flat / downward desired
2015	.4498	.4077	0.8575	
2016	.4354	.3873	0.8227	↘
2017	.4181	.3813	0.7994	↘
2018	.3768	.3437	0.7205	↘
2019	.3530	.3505	0.7035	↘
2020	.3539	.3572	.71111	↗ (Estimated .70984)
2021	.3550	.3587	.7137	~ → (Estimated ,71714)
2022	.3493	.3542	.7035	↘ (estimated .7033)
2023	.3420	.3465	0.6885	↘ (estimated .69066)
2024	.3311	.3356	0.6667	↘ (estimated .66933)
2025	.3215	.3257	0.6472	↘ (estimated .6477)
2026	.3155	.3196	0.6351	↘

TIME TO CALCULATE THE LEVY!

Property Tax

5/20/2025 8:41 am

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Solar:	0
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Disabled Person:	30,000
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Mineral:	0	0
Pollution Control:	0	0
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Overlapping Counties		

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035	Liability Insurance	0	0.00000	0.00000	0.00		0.00000	0.00	0.00%
047	Social Security	0	0.00000	0.00000	0.00		0.00000	0.00	0.00%
		124,268		0.15873	124,278.30		**0.15873**	**124,278.30**	**100.00%**

$124,278

x 105%

$130,492

(give it a little haircut)

Doublecheck:

$130,490 - $124,278 = $6,212

$6,212 ÷ $124,278 = .04998

. 04998 X 100 = 4.99%

Total Levy of $130,490

- $130,000 – Corporate
- $490 – General Assistance

Now calculate the estimated tax rate – Check with County Supervisor of Assessments if adjustments need to be made to estimated EAV – every county is different

Assessed Values as of SA/E Level

Assessed Values by Property Class

	Value
0011 Farm Land with Buildings	10,420,093
0021 Farm Land without Buildings	9,319,897
0026 Solar	1,253,217
0027 Wind Turbines	13,991,723
0028 Conservation Stewardship	3,843
0030 Residential Vacant Land	467,658
0032 Residential Vacant Land 20G4	4,965
0040 Residential	54,992,047
0043 Low Income Housing	306,311
0050 Unimproved Commercial	41,826
0060 Commercial	4,288,169
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New Construction

Non Farm New Construction	132,745
Farm New Construction	400

Exemption Values

	Value
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DISABLED VETERAN 30%	5,000
DISABLED VETERAN 50%	20,000
DISABLED VETERAN 70%	1,688,340
HOME IMPROVEMENT	196,880
OWNER OCCUPIED	5,016,000
SENIOR ASSESSMENT FREEZE	1,574,178
SENIOR CITIZEN	1,435,000
Total Exemption Value and Parcel Count	9,961,398
Total Assessed less Exemptions Value	**85,238,722**

85,238,722
+ 3,170,035 RR ✓
88,408,757
- 2,960,049 TIF
85,448,708 ✓

$130,000 ÷ $85,448,708
= .0015213

.0015213 x 100 = .15213

Corporate Rate is .15213

$490 ÷ $85,448,708
= .0000057

.0000057 x 100 = .00057

GA Rate is .00057

$130,490 ÷ $85,448,708
= .0015271

.0015271 x 100 = .15271

Total Tax Rate = .15271

Next . . .

- WHO
- WHAT
- WHERE
- WHEN
- WHY

Who Determines the Tax Levy?

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

What are available 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

More Township 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)

Even More Township 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**

Road District 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

When is the tax levy set?

- **Announce 20 days before adopting**

- ***<u>Make sure it is on the agenda!</u>***

- ***If the proposed levy increase is more than 5% (greater than 105% of the previous year's extension), the must publish notice and have a public hearing***

When is the tax levy adopted and filed?

- Adopt tax levy ordinance and file on or before the last Tuesday in December

Where is the tax levy filed?

- **File with County Clerk**

A FEW MORE THINGS . . .

A FEW MORE THINGS . . .

- **Confirm the tax levy extension when contacted by the County Clerk!**

01/13/2026

Levy Confirmation for 2025
T01 Hennepin Township

Fund Name	Code	Maximum Rate	Levy
CORPORATE / TOWNSHIP	001	0.25000	39,795
INSURANCE / TOWNSHIP	035	No Limit	3,200
SOCIAL SECURITY / TOWNSHIP	047	No Limit	3,500
GENERAL ASSISTANCE	054	0.10000	100
Total			**46,595**

YES NO This district has held a Truth in Taxation Hearing.
YES NO This district has complied with the Truth in Taxation Law.

If the above levy statement is correct, please confirm by signing and returning this statement to the County Clerk by 1/30/2026.

I certify that the above levy confirmation is correct.

Extended Tax Amounts and Rates Signoff

This is a final proof showing your tax district's levy request and other information for tax year 2025.

Please review this report to be sure all levy information is correct and meets your approval. We would like this report reviewed before proceeding any further in the tax extension process.

If everything is correct, please sign and date this page and return it to the address listed above.

If you find an error or have any questions, please contact our office IMMEDIATELY at the number listed above.
Thank you for your assistance.

VDAL VLG-DALZELL

	Description	Maximum Rate	Levied Amount	Tax Rate	Taxable Value	Overlap Value	Extension
001	CORPORATE	0.25000	18,905	0.25000	7,097,936	157,587	17,744.84
014	POLICE PROTECTION	0.07500	5,500	0.07500	7,097,936	157,587	5,323.45
025	GARBAGE	0.20000	3,100	0.04273	7,097,936	157,587	3,032.95
026	SEWAGE DISINFECTION	0.01670	1,150	0.01585	7,097,936	157,587	1,125.02
027	MUN. AUDITING		8,000	0.11027	7,097,936	157,587	7,826.89
035	INSURANCE		27,500	0.37903	7,097,936	157,587	26,903.30
040	STREET & BRIDGES	0.06000	3,000	0.04135	7,097,936	157,587	2,935.00
043	PLAYGROUND & RECREATI	0.07500	5,500	0.07500	7,097,936	157,587	5,323.45
047	SOCIAL SECURITY		6,100	0.08408	7,097,936	157,587	5,967.94
099	CITY SHARE ROAD & BRIDC		0	0.00000	7,097,936	157,587	0.00
041	STREET LIGHTING	0.05000	3,600	0.04962	7,097,936	157,587	3,522.00
060	UNEMPLOYMENT		500	0.00690	7,097,936	157,587	489.76
	Totals:		$82,855	1.12983			80,194.60

Please review, sign, and return via mail or email by Friday, May 22nd. Thank you.

EDUCATE YOUR TAXPAYERS



Taxing Districts:

Name	Rate	Net Total Taxes
COUNTY	1.04646	218.35
HOPE-RICH-OSAGE-GRV	0.06282	13.11
IVCC J513	0.36552	76.27
LASALLE/PERU H#120	2.59167	540.78
RICHLAND TWP	0.44344	92.53
RICHLAND TWP ROAD	0.40891	85.32
TONICA G#79	3.24657	677.43
VIL.OF LEONORE	0.75573	157.69
Totals:	**8.92112**	**$1,861.48**

CAPTURE INCREASES IN EAV

EAV

GOOD

EAV

Not

So

Good

CAPTURE INCREASES IN EAV

- **$50,000 ÷ $15,000,000 x 100 =**
  (Levy) (EAV) .3333 tax rate

- **$50,000 ÷ $30,000,000 x 100 =**
  (Levy) (EAV) .1667 tax rate

CAPTURE INCREASES IN EAV

- **$50,000 ÷ $15,000,000 x 100 =**
  (Levy) (EAV) .3333 tax rate

- **$85,000 ÷ $30,000,000 x 100 =**
  (Levy) (EAV) .2833 tax rate

CAPTURE INCREASES IN EAV

$50,000 ÷ $15,000,000 x 100 =
(Levy) (EAV) .3333 tax rate

$99,990 ÷ $30,000,000 x 100 =
(Levy) (EAV) .3333 tax rate

$ 475,000,000	EAV
x .165%	Tax Rate
$ 783,750	Levy Raised

$ 13,000,000	EAV
x .165%	Tax Rate
$ 21,450	Levy Raised

What about appropriation ordinances?

- Amount levied is included in the next year's appropriation ordinance
- Only spend the money appropriated
- Spend the money based on the reason you raised the money
- Don't hoard the money
- Cooperate so the money serves the taxpayers

Thank you

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