

ATTACHMENT X-B

ATTACHMENT X-B:	Set Date for Hearing on the 2010 Tax Levy
Suggested Motion:	Approve setting the 2010 tax levy hearing for 6:30 p.m. on Monday, December 13, 2010
Recommended Action:	Approve as presented.

A public hearing is required to approve a proposed property tax levy increase greater than 5% for the school district. It is proposed that the required hearing be set for the Regular Board Meeting at 6:30 p.m. on December 13, 2010.

Original:
 Amended:

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division
 217/785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name North Boone CUSD	District Number 200	County Boone, Winnebago
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Amount of Levy

Educational	\$ 5,850,000	Fire Prevention & Safety *	\$ 20,000
Operations & Maintenance	\$ 1,350,000	Tort Immunity	\$ 50,000
Transportation	\$ 300,000	Special Education	\$ 150,000
Working Cash	\$ 50,000	Leasing	\$ 5,000
Municipal Retirement	\$ 275,000	Other	\$ 0
Social Security	\$ 275,000	Other	\$ 0
		Total Levy	\$ 8,325,000

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 5,850,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 1,350,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 300,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 50,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 275,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 275,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 20,000 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 50,000 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 150,000 dollars to be levied as a special tax for special education purposes; and
 the sum of 5,000 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year 2010

Signed this _____ day of _____ 2010 _____
 (President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 6

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 200, Boone, Winnebago County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2010 was filed in the office of the County Clerk of this County on _____, 2010.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2010, is \$ _____

 (Signature of County Clerk)

 (Date)

 (County)

EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for a capital improvement fund (which levy is in addition to that for building purposes) and such fund is to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

2010 LEVY CALCULATION PAGE

Consumer Price Index:

Limiting Rate: $\frac{\text{Prior Year Extension} \times (1 + \text{Lesser of } 5\% \text{ or CPI})}{\text{Total EAV} - \text{New Construction}}$

Actual Total EAV for 2009:
 Estimated % change from 2009 EAV:

Limiting Rate:
 Estimated Capped Extension:

Estimated New Construction for 2010:
 Estimated Total EAV for 2010:
 Total change from prior year:

	Prior Year Extension:	Maximum Tax Rate:	Individual Fund Estimated Maximum Extension:	Prorated Extension based on prior year extension:	Manual Override:	Balloon % input:	Levy Amount:	
Educational	\$5,429,944.50	4.00%	\$7,260,745.99	\$5,670,266.79	\$5,850,000.00		\$5,850,000.00	
Operations & Maintenance	\$1,310,721.68	0.75%	\$1,361,389.87	\$1,368,732.52	\$1,350,000.00		\$1,350,000.00	
Transportation	\$243,438.95	0.20%	\$363,037.30	\$254,213.24	\$300,000.00		\$300,000.00	
Working Cash	\$2,815.35	0.05%	\$90,759.32	\$2,939.95	\$50,000.00		\$50,000.00	
Municipal Retirement	\$226,585.09			\$236,613.45	\$275,000.00		\$275,000.00	
Social Security	\$226,585.09			\$236,613.45	\$275,000.00		\$275,000.00	
Fire Prevention & Safety *	\$491.38	0.10%	\$181,518.65	\$513.13	\$20,000.00		\$20,000.00	
Tort Immunity	\$23,429.65			\$24,466.62	\$50,000.00		\$50,000.00	
Special Education	\$102,995.09	0.40%	\$726,074.60	\$107,553.52	\$150,000.00		\$150,000.00	
Leasing	\$1,417.09	0.10%	\$181,518.65	\$1,479.81	\$5,000.00		\$5,000.00	
Other	\$0.00	0.00%	\$0.00	\$0.00			\$0.00	
Capped Extension/Levy	<input type="text" value="\$7,568,423.87"/>		<input type="text" value="\$10,165,044.38"/>	<input type="text" value="\$7,903,392.48"/>	<input type="text" value="\$8,325,000.00"/>	Capped Levy	<input type="text" value="\$8,325,000.00"/>	Truth in Taxation <input type="text" value="10.00%"/>
						Levy in excess of estimated extension	<input type="text" value="\$421,607.52"/>	
SEDOL IMRF	<input type="text" value="\$0.00"/>			SEDOL IMRF	<input type="text" value="\$0.00"/>		<input type="text" value="\$0.00"/>	
Bond and Interest:	<input type="text" value="\$1,596,062.38"/>			Bond and Interest:	<input type="text" value="\$1,721,590.00"/>		<input type="text" value="\$1,721,590.00"/>	<input type="text" value="7.86%"/>
Total Extension/Levy	<input type="text" value="\$9,164,486.25"/>					Total Levy	<input type="text" value="\$10,046,590.00"/>	<input type="text" value="9.63%"/>

---Memorandum---

TO: *Belvidere Daily Republican*
Attn: Karen
Rock Valley Publishing
11512 N. 2nd Street
Machesney Park, IL 61115

FROM: Cathy Nelson, Business Manager

DATE: November 23, 2010

RE: "NOTICE OF PUBLIC HEARING" - TAX LEVY

Print the attached "Notice of Public Hearing" one (1) time only, in a publication dated between December 2nd and December 5th. Please advise me of the selected date. By School Code, we are to publish the hearing notice no more than 14 days prior to the hearing nor less than 7 days.

PLEASE PRINT NOTICE IN ACCORDANCE WITH INSTRUCTIONS NOTED AT THE BOTTOM OF THE PAGE.

Forward the certificate of publication to my attention. Thank you.

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR
NORTH BOONE CONSOLIDATED SCHOOL DISTRICT NO. 200
COUNTIES OF BOONE/WINNEBAGO, STATE OF ILLINOIS**

- I. A public hearing to approve a proposed property tax levy increase for the North Boone Consolidated School District No. 200, County of Boone, State of Illinois for 2010 will be held on December 13, 2010, at 6:30 PM, at the North Boone Transportation/Administration Office, 6248 North Boone School Road, Poplar Grove, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Steven Baule, Superintendent, 6248 North Boone School Road, Poplar Grove, Illinois, 815-765-3322.

- II. The corporate and special purpose property taxes extended or abated for 2009 were \$7,568,424.

The proposed corporate and special property taxes to be levied for 2010 are \$8,325,000. This represents a 10% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2009 were \$1,596,062.

The estimated property taxes to be levied for debt service and public building commission leases for 2010 are \$1,721,590. This represents a 7.86% increase over the previous year.

- IV. The total property taxes extended or abated for 2009 were \$9,164,486.

The estimated total property taxes to be levied for 2010 are \$10,046,590. This represents a 9.63% increase over the previous year.



- NOTES:**
1. The Notice shall be enclosed in a black border, which **must be 1/4" wide**.
 2. The type shall be **12 point**.
 3. The Notice shall be **1/8 page** in size.
 4. The Notice shall **not be placed in that portion of the newspaper where legal notices and classified advertisements are published**.