

#### Important Disclaimer

This Levy Calculation Form is a worksheet that allows the District to calculate and analyze the available levy and extension amounts and is prepared for informational purposes only. Reasonable efforts and generally accepted methods of calculation have been incorporated into the spreadsheets. However, PMA Securities, LLC takes no responsibility for the accuracy of the output and it is highly recommended that users verify calculations independently. The data input, projections, and assumptions provided in this form are based on the information provided by the District. PMA will not verify the accuracy of the data provided by the District and is not responsible for any inaccuracies or incompleteness that appears in the data provided in this form.

Furthermore, the Levy Calculation Form includes a copy of the Illinois State Board of Education Certificate of Tax Levy which is approved for use in 2006. PMA believes this Levy Calculation Form to be current, but the District should verify that with the Illinois State Board of Education.

Please read the "Disclimer" worksheet. Use of this workbook represents acceptance

Please read the "Discalimer" worksheet. Use of this workbook represents acceptance of the terms of the Disclaimer.  
If you have a question, please contact any member of our municipal advisory team listed below:

Bob Lewis: [robert.lewis@ptma.com](mailto:robert.lewis@ptma.com)

Tammie Schallmo: [tammie.beckwithschallmo@ptma.com](mailto:tammie.beckwithschallmo@ptma.com)

Steve Adams: [steve.adams@ptma.com](mailto:steve.adams@ptma.com)

(Note: This notice will not print with the rest of the page.)

LEVY INPUT PAGE - ASSUMPTIONS

Tax Levy Year	2025	
District Name	North Boone CUSD	Enter District Name
District Number	200	Enter District Number
Aggregate or County 1	Boone	Enter County 1 Name or E
County 2	Winnebago	Enter County 2 Name to Its
County 3		Enter County 3 Name to Its
County 4		Enter County 4 Name to Its
Fill out County names as needed - leave other boxes		
PTELL - Tax Capped	Yes	Choose Yes or No
Cook County Prior Year EAV Limit	No	Choose Yes or No
Original Tax Levy Certificate	x	
Amended Tax Levy Certificate		Enter "x" in one box only
Lesser of 5% or Consumer Price Index	2.90%	Lesser of 5% or CPI for Ye
Actual Rate Setting EAV for 2024	\$248,337,514	Enter Actual Rate Setting L
	No	
Estimated Existing EAV % Change for 2025	8.33%	Enter Reassessment Percen
Estimated New Property for 2025	\$2,250,000	Enter Estimated New Prop
Estimated Total EAV for 2025	\$271,274,029	Includes New Property
Total % Change From Prior Year	9.24%	Includes New Property
No. of Tax Levied Bond Issues Outstanding	1	Flow-through to Certificat

	Input Statutory Maximum Tax Rate	Total 2024 Extension for all Counties
Educational		\$7,261,381.84
Operations & Maintenance		\$1,596,386.93
Transportation		\$638,707.66
Working Cash		\$517.85

### Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Enter "Aggregate" to enter Aggregate Extension Below

Boone County Extension Below

Boone County Extension Below

Boone County Extension Below

blank

**Critical Assumptions** - Formulas in this workbook are dependent on assumptions entered for PTELL & Cook County questions

Year Ending 2024, Applies to the 2025 Levy

SAV for 2024

Stage Before New Property

erty

Rate of Tax Levy, Verify Records with County Clerk(s)

**Note, do not include the amount of PTAB revenue recapture added to the extension pursuant to Public Act 102-0519.**

Input 2024 Boone County Extension	Input 2024 Winnebago County Extension:		
7,210,093.08	51,288.76		
1,585,111.29	11,275.64		
634,196.32	4,511.34		
514.19	3.66		

<b>Municipal Retirement</b>		\$275,225.52
<b>Social Security</b>		\$452,922.42
<b>Fire Prevention &amp; Safety *</b>		\$100,019.24
<b>Tort Immunity</b>		\$250,023.43
<b>Special Education</b>		\$1,109,483.61
<b>Leasing</b>		\$0.00
<b>Custom Fund Name</b>		\$0.00

**Total Capped Extension for 2024** **\$11,684,668.50**

**SEDOL IMRF (Lake County Only)**

**Bond and Interest Extension for 2024** **\$1,024,186.14**

**Total 2024 Extension** **\$12,708,854.64**

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

273,281.54	1,943.98		
449,723.33	3,199.09		
99,312.78	706.46		
248,257.46	1,765.97		
1,101,647.08	7,836.53		

11,602,137.07	82,531.43		
---------------	-----------	--	--

|

1,016,952.08	7,234.06		
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| *Include Abatements for Truth in Taxation (35 ILCS 200/18-70)*  
*This Includes Abatements for the Property Tax Relief Grant*

## 2025 LEVY CALCULATION PAGE

**Limiting Rate:**  $\frac{(\text{Prior Year Extension} \times (1 + \text{Less}))}{(\text{Total EAV} - \text{New Pr})}$

<b>Limiting Rate</b>	<b>4.4693</b>
<b>Estimated Capped Extension</b>	<b>\$12,124,083.41</b>

	Prior Year Extension	Statutory Maximum Tax Rate
<b>Educational</b>	\$7,261,381.84	
<b>Operations &amp; Maintenance</b>	\$1,596,386.93	
<b>Transportation</b>	\$638,707.66	
<b>Working Cash</b>	\$517.85	
<b>Municipal Retirement</b>	\$275,225.52	
<b>Social Security</b>	\$452,922.42	
<b>Fire Prevention &amp; Safety *</b>	\$100,019.24	
<b>Tort Immunity</b>	\$250,023.43	
<b>Special Education</b>	\$1,109,483.61	
<b>Leasing</b>	\$0.00	
	\$0.00	

<b>Capped Extension</b>	<b>\$11,684,668.50</b>
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<b>SEDOL IMRF Extension</b>	
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<b>Bond &amp; Interest Extension</b>	<b>\$1,024,186.14</b>
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<b>Total Extension</b>	<b>\$12,708,854.64</b>
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Consumer Price Index  
Actual Total EAV for 2024

er of 5% or CPI))  
roperty)

Estimated Existing EAV % change for 2025  
Estimated Existing EAV Value for 2025

Estimated New Property for 2025

Estimated Total EAV for 2025  
Estimated Total EAV % change for 2025

Individual Fund Estimated Maximum Extension	Weighted Extension Based on Prior Year Extension	Levy Amount \$
\$0.00	\$7,534,454.15	\$7,680,000
\$0.00	\$1,656,420.83	\$1,600,000
\$0.00	\$662,726.97	\$630,000
\$0.00	\$537.32	\$500
	\$285,575.68	
	\$469,955.07	
\$0.00	\$103,780.57	\$50,000
	\$259,425.84	\$400,000
\$0.00	\$1,151,206.97	
\$0.00	\$0.00	
\$0.00	\$0.00	

\$12,124,083.41

Levy Amount At

Estimated SEDOL IMRF Levy  
(Lake County Only, Included in Truth in Taxation Calculation)

Estimated Bond and Interest Levy  
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)

Original Assumptions

2.90%
\$248,337,514

8.33%
\$269,024,029

\$2,250,000
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\$271,274,029	Includes New Property
9.24%	Includes New Property

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Levy Increase %	Final Levy Amount	Does Levy Amount Exceed Estimated Maximum Extension?
	\$7,680,000.00	
	\$1,600,000.00	
	\$630,000.00	
	\$500.00	
	\$285,576.00	
	\$469,955.00	
	\$50,001.00	
	\$400,000.00	
	\$1,151,207.00	
	\$0.00	
	\$0.00	

Truth in Taxation

Capped Levy	\$12,267,239.00	4.99%	NO
bove Estimated Extension	\$143,155.59		
SEDOL IMRF Levy			
Bond & Int. Levy	\$1,641,200.00	60.24%	
Total Levy	\$13,908,439.00	9.44%	

## 2025 Taxpayer Impact Calculation Page

### Original Assumptions from Calculations Tab

Estimated Existing EAV % Change for 2025	8.33%	
Estimated Existing EAV Value for 2025	\$269,024,029	
Estimated New Property for 2025	\$2,250,000	
Estimated Total EAV for 2025	\$271,274,029	Includes New Property
2024 Operating Rate	\$4.7052	
Estimated 2025 Operating Rate	\$4.4693	
Estimated 2025 Bond & Interest Tax Rate	\$0.6050	Includes Loss Cost
Bond & Interest Lost Cost (%)		
Bond & Interest Abatement		Enter debt service to be aba
Bond & Interest Rate Abatement	\$0.0000	Cannot exceed estimated Bc
Net 2025 B&I Tax Rate	\$0.6050	
Estimated SEDOL IMRF Rate	\$0.00	Lake County only
Total 2025 Tax Rate	\$5.0743	
Total Prior Year's Tax Rate	\$5.1176	

### Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

**2024 Fair Cash / Market Value Home**

**Estimated 2025 Fair Cash Value Home**

**Total Assessed Value**  
**State Equalization Multiplier**

**Homestead Exemption**

**Net Equalized Assessed Value**

**Estimated Change in Tax Payment for 2025**

*ted*  
*&I Tax Rate*

Note, if the B&I levy on the "Calculations" tab was reduced by an expected abatement, it will need to be removed to prevent double counting the abatement.

Note, the calculator is intended to estimate the North Boor  
It does not include the recapture levy or property taxes pai  
to other governments. Actual tax rates and payments may  
EAV growth, individual homeowner reassessment, State L  
initiatives and other factors.

**Taxpayer Impact**

<b>\$300,000</b>
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<b>\$324,990</b>
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*Includes EAV % Change*

<b>\$108,330</b>	33.3%
<b>\$108,330</b>	1.0000

<b>\$6,000.00</b>
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*Based on County 1 on the input tab*

<b>\$102,330.00</b>
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<b>\$382.02</b>
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ie CUSD 200 portion of the tax bill.  
d for other District purposes and  
vary based on District-wide  
aw changes, property tax rate











# 2025 TAX EXTENSION WORKSHEET

	Original Estimate	Scenario Actual
Limiting Rate	4.4693	4.4693
Capped Extension	\$12,124,083	\$12,124,083

	Current Levy Amount	County Loss %	Total Levy with County Loss %
Educational	\$7,680,000	0.00%	\$7,680,000
Operations & Maintenance	\$1,600,000	0.00%	\$1,600,000
Transportation	\$630,000	0.00%	\$630,000
Working Cash	\$500	0.00%	\$500
Municipal Retirement	\$285,576	0.00%	\$285,576
Social Security	\$469,955	0.00%	\$469,955
Fire Prevention & Safety *	\$50,001	0.00%	\$50,001
Tort Immunity	\$400,000	0.00%	\$400,000
Special Education	\$1,151,207	0.00%	\$1,151,207
Leasing	\$0	0.00%	\$0
	\$0	0.00%	\$0

Capped Levy/Extension/Rate

\$12,267,239

\$12,267,239

SEDOL IMRF Levy

Bond & Interest Levy

\$1,641,200

Total Levy

\$13,908,439

	<b>Original Assumptions</b>
Estimated % Change to Existing EAV for 2025	8.33%
Estimated New Property for 2025	\$2,250,000
Estimated Total EAV for 2025	\$271,274,029
Estimated Total EAV Change for 2025	9.24%

	<b>Scenario Assumptions</b>	
Actual % Change to Existing EAV for 2025	8.33%	Enter What If...? Existin
Actual New Property for 2025	\$2,250,000	Enter What If...? New P
Actual Total EAV for 2025	\$271,274,029	
Actual Total EAV Change for 2025	9.24%	

	<b>Does This Levy Captu</b>
Reduction Factor	98.8330% YES - All Available Ta

Scenario Calculated Tax Rate	Maximum Calculated Tax Rate	Maximum Allowable Extension	Maximum Allowable Extension x Reduction Factor	Final Tax Rate
2.8311	2.8311	\$7,680,000.00	\$7,590,376.34	2.7980
0.5898	0.5898	\$1,600,000.00	\$1,581,328.40	0.5829
0.2322	0.2322	\$630,000.00	\$622,648.06	0.2295
0.0002	0.0002	\$500.00	\$494.17	0.0002
0.1053	0.1053	\$285,576.00	\$282,243.40	0.1040
0.1732	0.1732	\$469,955.00	\$464,470.74	0.1712
0.0184	0.0184	\$50,001.00	\$49,417.50	0.0182
0.1475	0.1475	\$400,000.00	\$395,332.10	0.1457
0.4244	0.4244	\$1,151,207.00	\$1,137,772.70	0.4194
0.0000	0.0000	\$0.00	\$0.00	0.0000
0.0000	0.0000	\$0.00	\$0.00	0.0000

4.5221	4.5221	\$12,267,239.00	\$12,124,083.41	4.4693
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Actual SEDOL IMRF Extension/Rate		0.0000	Lak
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Actual Bond & Interest Extension/Rate	\$1,641,200.00	0.6050	Incl
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Actual Total Extension/Rate	\$13,765,283	5.0743
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## Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

*g EAV Assumption or, Final Actual to Stress Test the Levy*  
*roperty Assumption or, Final Actual to Stress Test the Levy*

### re All Available Property Taxes Under These Assumptions?

**x Capped Dollars Have Been Captured**

Spring Extension Adjustment Between Funds	Final Adjusted Extension	Final Adjusted Tax Rate
\$0.00	\$7,590,376.34	<b>2.7980</b>
\$0.00	\$1,581,328.40	<b>0.5829</b>
\$0.00	\$622,648.06	<b>0.2295</b>
\$0.00	\$494.17	<b>0.0002</b>
\$0.00	\$282,243.40	<b>0.1040</b>
\$0.00	\$464,470.74	<b>0.1712</b>
\$0.00	\$49,417.50	<b>0.0182</b>
\$0.00	\$395,332.10	<b>0.1457</b>
\$0.00	\$1,137,772.70	<b>0.4194</b>
\$0.00	\$0.00	<b>0.0000</b>
\$0.00	\$0.00	<b>0.0000</b>

<b>\$0.00</b>	<b>\$12,124,083.41</b>	<b>4.4693</b>
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*re County Only*

**0.0000**

*udes Loss % Added by County Clerk(s)*

**0.6050**

**5.0743**

## 2025 Taxpayer Impact Calculation Page

### Scenario Assumptions from Extension Tab

Actual % Change to Existing EAV for 2025	8.33%	
Actual EAV Value for 2025	\$269,024,029	
Actual New Property for 2025	\$2,250,000	
Actual Total EAV Value for 2025	\$271,274,029	Includes New Property
2024 Operating Rate	\$4.7052	
Estimated 2025 Operating Rate	\$4.4693	
Actual Bond & Interest Extension/Rate	\$0.6050	Includes Loss Cost
Bond & Interest Lost Cost (%)		
Bond & Interest Abatement	\$0	Enter debt service to be aba
Bond & Interest Rate Abatement	\$0.0000	Cannot exceed estimated Bc
Net 2025 B&I Tax Rate	\$0.6050	
Actual SEDOL IMRF Extension/Rate	\$0.00	Lake County only
Total 2025 Tax Rate	\$5.0743	
Total Prior Year's Tax Rate	\$5.1176	

### Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

**2024 Fair Cash / Market Value Home**

**Estimated 2025 Fair Cash Value Home**

**Total Assessed Value**  
**State Equalization Multiplier**

If the actual Bond & Interest extension is known and input on the "Extension" tab in cell I35, no input is needed for the Loss Cost and Abatement cells.

**Homestead Exemption**

**Net Equalized Assessed Value**

**Estimated Change in Tax Payment for 2025**

*ted*  
*&I Tax Rate*

Note, the calculator is intended to estimate the North Boor  
It does not include the recapture levy or property taxes pai  
to other governments. Actual tax rates and payments may  
EAV growth, individual homeowner reassessment, State L  
initiatives and other factors.

**Taxpayer Impact**

**\$150,000**

**\$162,495** *Includes EAV % Change*

<b>\$54,165</b>	33.3%
<b>\$54,165</b>	1.0000

**\$6,000.00** *Based on County 1 on the input tab*

**\$48,165.00**

**\$192.31**

ie CUSD 200 portion of the tax bill.  
d for other District purposes and  
vary based on District-wide  
aw changes, property tax rate











## 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	District Number	County
North Boone CUSD	200	

### Amount of Levy

Educational	\$ 7,680,000	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 1,600,000	Tort Immunity	\$
Transportation	\$ 630,000	Special Education	\$
Working Cash	\$ 500	Leasing	\$
Municipal Retirement	\$ 285,576		\$
Social Security	\$ 469,955	Other	\$
		<b>Total Levy</b>	<b>\$ 1</b>

\* Includes Fire Prevention, Safety, Energy Conservation, Disability, 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 7,680,000 dollars to be levied as a special tax for educational purposes; and  
the sum of 1,600,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 630,000 dollars to be levied as a special tax for transportation purposes; and  
the sum of 500 dollars to be levied as a special tax for a working cash fund; and  
the sum of 285,576 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 469,955 dollars to be levied as a special tax for social security purposes; and  
the sum of 50,001 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 400,000 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 1,151,207 dollars to be levied as a special tax for special education purposes; and  
the sum of 0 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 \_\_\_\_\_  
the sum of \_\_\_\_\_ dollars to be levied as a special tax for \_\_\_\_\_  
on the taxable property of our school district for the year 2025

Signed this   [Day]   day of   [Month]   2025 .

(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 school 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 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 interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 1

-----  
(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 200, Boone, Winnebago  
Illinois, on the equalized assessed value of all taxable property of said school district for the year \_\_\_\_\_.

Boone, Winnebago

50,001  
400,000  
1,151,207  
0  
0  
2,267,239

ed Accessibility, School Security,

poses; and

ind

nservation,  
d

oses; and  
; and

istrict)

the district is  
ertified copy  
bonds and

nebago County,  
2025

was filed in the office of the County Clerk of this County on \_\_\_\_\_ , 2025  
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 2025

\_\_\_\_\_  
(Signature of County Clerk)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County)

\_\_\_\_\_

..

i)

.. is \$ \_\_\_\_\_.

\_\_\_\_\_

\_\_\_\_\_

## NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR

- I. A public hearing to approve a proposed property tax levy increase for Boone and Winnebago Counties, Illinois for 2025 will be held on December 30, 1899 at , IL at .

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact at .

- II. The corporate and special purpose property taxes extended or abated for 2024 were  
\$ 11,684,669

The proposed corporate and special purposed property taxes to be levied for 2025 are  
\$ 12,267,239 . This represents a 4.99% increase over the previous year

- III. The property taxes extended for debt services and public building commission leases for 2024 were  
\$ 1,024,186

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are  
\$ 1,641,200

- IV. The total property taxes extended or abated for 2024 were  
\$ 12,708,855

The estimated total property taxes to be levied for 2025 are  
\$ 13,908,439 . This represents a 9.44% increase over the previous year

District Information

District Name:

Hearing Date:

Hearing Time\*:

Hearing Address:

Hearing Municipality:

Hearing Zip Code:

District contact name:

District contact email address:

\*Please use an apostrophe (') in front o

025 are



f the Hearing Time.







## EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants purposes, upon all the taxable property of the district at the value, as equalized or assessed by of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants maintenance purposes, upon all the taxable property of the district at the value, as equalized or (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants purposes, upon all the taxable property of the district at the value, as equalized or assessed by of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants 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 : contributions required of the school district by including the amount to be levied for such purpose: school taxes, or such district may file with the county clerk a separate certificate or resolution s such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare provide all the contributions required of the school district by including the amount to be levied Levy for other taxes, or such district may file with the county clerk a separate certificate or reso 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 property of the district at the value as equalized or assessed by the Department of Revenue for alterations, and reconstruction for fire prevention, safety, energy conservation, disabled access 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 th sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment it under the Local Government and Governmental Employees Tort Immunity Act including liability Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section

The school board of any school district may levy, with voter approval, a tax upon the full, fair the Department of Revenue within the district for a capital improvement fund (which levy is in a such fund is to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the

The school board of any school district having a population of less than 500,000 inhabitants tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for s 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 annually, for summer school purposes, upon all the taxable property of the district at the value, 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 tax upon the value as equalized or assessed by the Department of Revenue for a period of not

s may levy a tax annually, for educational  
y the Department of Revenue (Section 17-2

s may levy a tax annually, for operations and  
r assessed by the Department of Revenue

s may levy a tax annually, for transportation  
y the Department of Revenue (Section 17-2

s may levy a tax known as a Working Cash  
de).

a sum sufficient to provide all the  
ses in the Certificate of Tax Levy for other  
setting forth the amount of tax to be levied for

e only) purposes in a sum sufficient to  
for such purposes in the Certificate of Tax  
olution setting forth the amount of tax to be

s may levy a tax upon all the taxable  
r the purposes of professional surveys,  
sibility, school security, and specified repair

he district for tort immunity purposes in a  
ient, settlement, or insurance imposed upon  
lities under the Workers' Compensation Act,  
ion 17-2.5 of the School Code).

ir cash value as equalized or assessed by  
addition to that for building purposes) and  
e School Code.

s, by proper resolution, may levy an annual  
special education purposes including the

s, with voter approval, may levy a tax  
, as equalized or assessed by the

s may, by proper resolution, levy an annual  
t more than five years for area vocational

tax upon the value as equalized or assessed by the Department of Revenue for a period or not education building purposes including the purposes authorized by Section 10-22.31b of the Scl not sufficient funds available in the operations and maintenance fund of the district to pay the c without the prior approval of the State Superintendent of Education and prior approval by a ma 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 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2

The school board of any school district, upon determining that a surplus of funds is available reducing the tax levy of such district for the year for which the resolution or ordinance is adopte county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILC

The Truth in Taxation Law affects all units of local government, school districts, and commu

