



MILLBURN SCHOOL DISTRICT

#24

Tentative Fiscal Year 2012 Tax Levy
Payable in Calendar Year 2013

PROPERTY TAX LEVY CALENDAR

DATE	TASK	RESPONSIBILITY
October, 2012	• Develop 2012 Truth in Taxation Notice	Business Office
	• Board of Education & Finance Committee Meeting to review preliminary financial data for upcoming budget	
	• First reading of the 2012 pay 2013 Tax Levy - 10/24/12	
	• Approval for publication of the "Truth in Taxation Statement" (Estimated property tax levy must be presented to the Board at least 20 days prior to the adoption of the property tax levy, 35 ILCS 200/18-60)	Board of Education
November, 2012	• Publish 2012 Truth in Taxation Notice of Public Hearing (Published no more than 14 days nor less than 7 days prior to the date of the hearing, 35 ILCS 200/18-80)	Business Office
	Board of Education Meeting - 11/28/12	Board of Education
	• Review and discuss tentative FY2014 Budget objectives	
	• Hold 2012 Truth in Taxation Hearing	
	• Adoption of 2012 Tax Levy	
November/December, 2012	• Certificate of Tax Levy (ISBE 50-02) must be filed with county clerk on or before the last Tuesday in December (105 ILCS 5/17-11 and 35 ILCS 200/18-15. NOTE: Last Tuesday is December 25)	Business Office



TENTATIVE PROPERTY TAX LEVY

FUND	LEVY
Educational	\$ 7,122,882
Operations & Maintenance	\$ 1,100,000
Transportation	\$ 500,000
Working Cash	\$ 115,000
Municipal Retirement	\$ 287,529
Social Security	\$ 190,815
Tort Immunity	\$ 125,000
Special Education	\$ 200,000
SEDOL Municipal Retirement	\$ 10,675
School Bonds	\$ 2,160,000



NEW CONSTRUCTION

- At this point, I am aware of approximately \$200,000 Equalized Assessed Value (EAV) in new construction that will be included when the EAV is certified in the Spring.
- New construction falls outside the Property Tax Extension Limitation Law (PTELL) and allows the district to increase their levy by the taxes generated by new construction
- Each \$100,000 EAV in new construction will increase the district's levy by approximately \$4,000.



ADVERTISED VS. ANTICIPATED LEVY

- The levy is advertised at \$11,811,901
- The levy is anticipated to be certified at approximately \$11,330,000



LEVY HEARING AND ADOPTION

- THE PUBLIC HEARING ON THE PROPOSED TAX LEVY WILL BE HELD ON NOVEMBER 28, 2012 AT 7:00 P.M. – MILLBURN MIDDLE SCHOOL, LEARNING RESOURCE CENTER, 640 FREEDOM WAY, LINDENHURST, IL
- THE BOARD ADOPTION OF THE LEVY WILL ALSO TAKE PLACE ON NOVEMBER 28, 2012 AT THE MEETING IMMEDIATELY FOLLOWING THE TAX LEVY HEARING



QUESTIONS



ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

217/785-8779

Original:

X

 Amended:

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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 Millburn Community Consolidated School District 24	District Number 34-049-0240-04	County Lake
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Amount of Levy

Educational	\$	7,122,882	Fire Prevention & Safety *	\$	
Operations & Maintenance	\$	1,100,000	Tort Immunity	\$	125,000
Transportation	\$	500,000	Special Education	\$	200,000
Working Cash	\$	115,000	Leasing	\$	0
Municipal Retirement	\$	287,529	SEDOL IMRF	\$	10,675
Social Security	\$	190,815	School Bonds	\$	2,160,000
			Total Levy	\$	11,811,901

* 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 7,122,882 dollars to be levied as a special tax for educational purposes; and
 the sum of 1,100,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 500,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 115,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 287,529 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 190,815 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 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 125,000 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 200,000 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 10,675 dollars to be levied as a special tax for SEDOL Municipal Retirement Purposes; and
 the sum of 2,160,000 dollars to be levied as a special tax for School Bonds
 on the taxable property of our school district for the year 2012.

Signed this 28th day of November 2012. _____
 (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 _____.

 (Detach and Return to School District)

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

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 _____, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)

**Notice of Proposed Property Tax Levy for
Millburn C.C. School District 24
Lake County, Illinois**

- I. A public hearing to approve a proposed property tax levy for Millburn C.C. School District 24, Lake County, Illinois, for 2012 will be held on Wednesday, November 28, 2012, at 7:00 p.m. at the Millburn Middle School, Learning Resource Center, 640 Freedom Way, Lindenhurst, Illinois 60046.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Mr. Jason Lind, Superintendent, 18550 Millburn Road, Wadsworth, IL 60083; Phone: 847-356-8331.

- II. The corporate and special purpose property taxes extended or abated for 2011 were \$8,887,265.

The proposed corporate and special purpose property taxes to be levied for 2012 are \$9,651,901. This represents An 8.60% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2011 were \$2,063,206.

The estimated property taxes to be levied for debt service and public building commission leases for 2012 are \$2,160,000. This represents a 4.69% increase over the previous year.

- IV. The total property taxes extended or abated for 2011 were \$10,950,471.

The estimated total property taxes to be levied for 2012 are \$11,811,901. This represents a 7.87% increase over the previous year.

2012 TAX LEVY RESOLUTION

WHEREAS, the Board of Education is authorized by Article 17 of the School Code (105 ILCS 5/17-1, *et seq.*) to levy special taxes for various purposes;

NOW, THEREFORE, Be It Resolved by the Board of Education of Millburn School District No. 24, Lake County, Illinois, as follows:

Section 1: The amounts of money, as indicated on the Certificate of Levy attached to and made a part of this document, shall be raised by special tax for the various purposes as in the Certificate of Tax Levy indicated for the ensuing year.

Section 2: The President and Secretary are hereby authorized and directed to sign the Certificate and file or cause the same to be filed with the County Clerk of Lake County on or before the last Tuesday in December of 2012.

Section 3: This Resolution shall be in full force and effect upon its adoption.

Upon motion by Member _____ to adopt the above Resolution, seconded by Member _____, a roll call vote was taken, and the Members voted as follows:

Members Voting Aye

Members Voting Nay

The President declared the Motion duly carried this 28th day of November, 2012.

President Board of Education

Attest:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the “School Board”) of Millburn School District No. 24, Lake County, Illinois (the “District”), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

2012 TAX LEVY RESOLUTION

Said resolution was adopted at a meeting of the Board held on the 28th day of November, 2012.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, and the School Code of the State of Illinois, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 28th day of November, 2012.

Secretary, Board of Education

**RESOLUTION TO LEVY 2012 TAXES FOR
CERTAIN PURPOSES**

WHEREAS, the Board of Education is authorized by Section 7-171 of the Illinois Pension Code (40 ILCS 5/7-171) to levy, by proper resolution, an annual tax for Illinois Municipal Retirement Fund purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.11 of the School Code (105 ILCS 5/17-2.11) to levy, by proper resolution, an annual tax for Fire Prevention, Safety, Energy Conservation, Disabled Access, School Security, and/or Specified Repair purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.2a of the School Code (105 ILC 5/17-2.2a) to levy, by proper resolution, an annual tax for special education purposes; and

WHEREAS, the Board of Education is authorized by Section 17-2.2c of the School Code (105 ILCS 5/17-2.2c) to levy, by proper resolution, an annual tax for the purpose of leasing educational facilities and/or computer technology; and

WHEREAS, the Board has determined that it is necessary and in the best interest of the School District to levy taxes for these purposes;

NOW, THEREFORE, Be It Resolved by the Board of Education of Millburn School District Number 24, Lake County, Illinois, as follows:

Section 1: For the ensuing year, the County Clerk of Lake County is hereby authorized and directed to extend the following special taxes on behalf of this School District for the purposes indicated:

- a. the sum of \$ 287,529 to be levied as a special tax for Illinois Municipal Retirement Fund purposes;
- b. the sum of \$ 0.00 to be levied as a special tax for Fire Prevention, Safety, Energy Conservation, Disabled Access, School Security, and/or Specified Repair purposes; and

- c. the sum of \$200,000 to be levied as a special tax for Special Education Program purposes.
- d. the sum of \$ 0.00 to be levied as a special tax for Leasing Education Facilities and/or Computer Technology purposes.

Section 2: The Superintendent and Business Manager are hereby authorized and directed to take any action necessary to file this levy with the County Clerk and to have the taxes specified herein extended.

Section 3: This Resolution shall be in full force and effect upon its adoption.

Adopted this 28th day of November, 2012, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

BOARD OF EDUCATION OF
MILLBURN SCHOOL DISTRICT
NO. 24, LAKE COUNTY, ILLINOIS

By: _____
President, Board of Education

Attest: _____
Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the “School Board”) of Millburn School District Number 24, Lake County, Illinois (the “District”), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**RESOLUTION TO LEVY 2012 TAXES FOR
CERTAIN PURPOSES**

which said resolution was adopted at a meeting of the Board held on the 28th day of November, 2012.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, and the School Code of the State of Illinois, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 28th day of November, 2012.

Secretary, Board of Education

**RESOLUTION TO LEVY 2012 TAXES FOR
SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

WHEREAS, the Board of Education is authorized by Section 7-171 of the Illinois Pension Code (40 ILCS 5/7-171) to levy, by proper resolution, an annual tax for Illinois Municipal Retirement Fund purposes; and

WHEREAS, the Board of Education is authorized by Public Act 90-511 to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes for its contribution to the Special Education District of Lake County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Millburn School District Number 24, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County is hereby authorized and directed to extend the following special taxes on behalf of this School District: The sum of \$10,675 to be levied as a special tax for its contribution to the Special Education District of Lake County for its employees for Illinois Municipal Retirement purposes.

Section 2. This Resolution shall be in full force and effect upon its adoption.

Adopted this 28th day of November, 2012, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

BOARD OF EDUCATION OF
MILLBURN SCHOOL DISTRICT
NO. 24, LAKE COUNTY, ILLINOIS

By: _____
President, Board of Education

Attest: _____
Secretary, Board of Education

STATE OF ILLINOIS)
) SS
 COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the “School Board”) of Millburn School District Number 24, Lake County, Illinois (the “District”), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**RESOLUTION TO LEVY 2012 TAXES FOR
 SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

which said resolution was adopted at a meeting of the Board held on the 28th day of November, 2012.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, and the School Code of the State of Illinois, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 28th day of November, 2012.

 Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**CERTIFICATION OF COMPLIANCE WITH
TRUTH INTAXATION LAW**

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of Millburn School District No. 24, Lake County, Illinois.

I do further certify that in adopting the foregoing Certificate of Tax Levy, the Board fully complied with Sections 18-60 through 18-85 of the Truth In Taxation Law (35 ILCS 200/18-60 through 200/18-85).

IN WITNESS WHEREOF, I hereunto affix my official signature this 28th day of November, 2012.

President, Board of Education