



**To:** Dr. Mike Riggle  
Board of Education

**From:** Dr. R.J. Gravel

**Date:** Monday, December 11, 2017

**Re:** Tax Levy for 2017

**Recommendation**

It is recommended that the Board of Education approve the:

- Resolution to Levy 2017 Taxes,
- Resolution Regarding Application of Loss and Cost Factor to 2017 Tax Levies, and the
- Resolution to Instruct County Clerk How to Apportion 2017 Tax Levy Extension Required.

**Background**

*Estimated Tax Levy*

The Business Services department prepared an estimated tax levy which was presented and discussed with the Finance Committee and the Board of Education. At the November 13, 2017 meeting, the Board approved a resolution regarding the estimated tax levy for 2017. Additionally, the Board directed the administration to publish the estimated levy amounts, and schedule a public hearing on the estimated tax levy as part of the December 11, 2017 regular meeting. The estimated levy amounts were published in the legal sections of the Glenview Lantern and Northbrook Tower the week of November 30, 2017, and the public hearing was scheduled and announced.

*Truth in Taxation Hearing on the 2017 Estimated Levy*

The Truth in Taxation Act (35 ILCS 200/18-55) requires a taxing district to schedule and announce a public hearing whenever an estimated tax levy exceeds 105% of the previous year's extension. Because the estimated tax levy for 2017 only represents a 4.4% increase over the previous year's extension, a hearing is not required. However, it has been our District's practice to schedule and announce a public hearing each year. The public hearing will provide an opportunity for any members of the public to present their thoughts to the Board regarding the estimated tax levy.

*Resolution Regarding Application of Loss and Cost Factor to 2017 Tax Levies*

The County Clerk has the authority when determining tax rates for the extension of tax levies to impose an additional rate factor to account for the loss and cost of uncollected taxes. The rate applied depends on the historical trend of uncollected taxes for the county. As a result, Cook County adds a 3% loss and cost factor to the District's operating fund levies, and 5% to debt service levies to account for anticipated shortfalls. This factor further ensures that the District will collect sufficient property taxes as are necessary to fund operations and make all required debt payments. It is important to emphasize that the County Clerk is still limited by the guidelines of the PTELL with regard to the operating funds tax extensions. As a result, even with the addition of the loss and cost factor, the District may not receive any more tax revenue than what is permitted under the Tax Cap.

The Resolution Regarding Application of Loss and Cost Factor to 2017 Tax Levies instructs the County Clerk to apply a loss and cost factor of 3% to the District's operating levies, and 5% to the debt service levies.

*Resolution to Instruct County Clerk How to Apportion 2017 Tax Levy Extension Reduction*

While we typically discuss the estimated tax levy as a total amount of revenue, with an associated percentage-based increase from the previous year, the Certificate of Levy requires a specific dollar value to be identified for each fund. After the County Clerk calculates the maximum levy amount permitted under the Tax Cap, the amounts originally requested might need to be decreased. It has been the District's practice to direct the County Clerk to apply any reduction in the tax levy to the Educational Fund, to ensure that the minimal amounts requested in the other funds are collected.

**NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT NO. 225  
RESOLUTION TO LEVY 2017 TAXES**

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 Northfield Township High School District No. 225, Cook 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 Cook County on or before the last Tuesday in December of 2017.

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:

AYES: \_\_\_\_\_  
NAYS: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

The President declared the Motion duly carried this 11th day of December, 2017.

BOARD OF EDUCATION OF NORTHFIELD  
TOWNSHIP HIGH SCHOOL DISTRICT NO. 225,  
COOK COUNTY, ILLINOIS

By: \_\_\_\_\_  
Skip Shein  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Rosanne Williamson  
Secretary, Board of Education

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division  
217/785-8779

Original:  X  
Amended:

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 Northfield Township High School District	District Number 225	County Cook
---	------------------------	----------------

Amount of Levy

Educational	\$ 96,106,303	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 4,000,000	Tort Immunity	\$ 0
Transportation	\$ 2,000,000	Special Education	\$ 0
Working Cash	\$ 850,000	Leasing	\$ 0
Municipal Retirement	\$ 1,500,000	Other	\$ 0
Social Security	\$ 1,800,000	Other	\$ 0
		<b>Total Levy</b>	<b>\$ 106,256,303</b>

\* 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 96,106,303 dollars to be levied as a special tax for educational purposes; and  
 the sum of 4,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
 the sum of 2,000,000 dollars to be levied as a special tax for transportation purposes; and  
 the sum of 850,000 dollars to be levied as a special tax for a working cash fund; and  
 the sum of 1,500,000 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 1,800,000 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 0 dollars to be levied as a special tax for tort immunity purposes; and  
 the sum of 0 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 \_\_\_\_\_; 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 2017.

Signed this 11 day of December 2017. \_\_\_\_\_  
(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. 225, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2017, 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 2017, is \$ \_\_\_\_\_.

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

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

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

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF COOK            )

**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 Northfield Township High School District No. 225, Cook 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 2017 TAXES**

which said resolution was adopted at a meeting of the Board held on the 11th day of December, 2017.

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 11th day of December, 2017.

\_\_\_\_\_  
Rosanne Williamson  
Secretary, Board of Education

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF COOK            )

**CERTIFICATION OF COMPLIANCE WITH  
TRUTH IN TAXATION LAW (2017)**

I, the undersigned, do hereby certify that I am the duly qualified and acting President of the Board of Education of Northfield Township High School District No. 225, Cook County, Illinois.

I do further certify that in adopting the foregoing Certificate of Tax Levy for 2017, 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 11th day of December, 2017.

\_\_\_\_\_  
Skip Shein  
President, Board of Education

**NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT NO. 225  
RESOLUTION REGARDING  
APPLICATION OF LOSS AND COST FACTOR  
TO 2017 TAX LEVIES**

WHEREAS, the County Clerk, in determining tax rates for the extension of tax levies, has authority to impose an additional rate factor to account for the loss and cost of uncollected taxes;

WHEREAS, without a specific request from a taxing body, the Cook County Clerk generally applies a loss and cost factor of 5% for bond debt service levies and 3% for all other levies;

WHEREAS, where the property tax collection history of a particular taxing body warrants it, the loss and cost factor for that taxing district may be adjusted by the County Clerk at the request of the taxing body;

NOW, THEREFORE, Be It Resolved by the Board of Education of Northfield Township High School District Number 225, Cook County, Illinois, as follows:

Section 1: This Board requests that the County Clerk of Cook County apply a loss and cost factor to its 2017 bond debt service levies at a rate of 5% and a loss and cost factor to its remaining 2017 levies at a rate of 3%.

Section 2: The Administration is directed to timely file a certified copy of this Resolution with the Tax Extension Office of the County Clerk of Cook County.

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

Adopted this 11th day of December, 2017, by the following roll call vote:

AYES: \_\_\_\_\_  
NAYS: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

BOARD OF EDUCATION OF NORTHFIELD  
TOWNSHIP HIGH SCHOOL DISTRICT NO. 225,  
COOK COUNTY, ILLINOIS

By: \_\_\_\_\_  
Skip Shein  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Rosanne Williamson  
Secretary, Board of Education

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF COOK            )

**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 Northfield Township High School District No. 225, Cook 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 REQUEST  
APPLICATION OF LOSS AND COST FACTOR  
TO 2017 TAX LEVIES**

which said resolution was adopted at a meeting of the Board held on the 11th day of December, 2017.

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, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 11th day of December, 2017.

\_\_\_\_\_  
Rosanne Williamson  
Secretary, Board of Education



**NORTHFIELD TOWNSHIP HIGH SCHOOL DISTRICT NO. 225  
RESOLUTION TO INSTRUCT COUNTY CLERK  
HOW TO APPORTION 2017 TAX LEVY  
EXTENSION REDUCTION**

WHEREAS, pursuant to the limiting rate provisions of the Property Tax Extension Limitation Law (hereinafter "Law"), it is anticipated that reduction will be made to the property tax extensions for the School District's 2017 tax levies; and

WHEREAS, the Law provides that the County Clerk is to make the extension reduction proportionately among the School District's funds unless otherwise requested by the School District (35 ILCS 200/18-195); and

WHEREAS, this Board of Education desires that any tax extension reduction mandated by the Law be apportioned among its funds in a manner which is not proportional among all funds;

NOW, THEREFORE, Be It Resolved by the Board of Education of Northfield Township High School District No. 225, Cook County, Illinois ("the District"), as follows:

Section 1: The County Clerk of Cook County ("County Clerk") is hereby directed that, if the aggregate extension of the District for its 2017 tax levies must be reduced pursuant to the Law, those reductions are not to be made proportionally for each fund but rather pursuant to the percentages contained herein.

Section 2: If the aggregate extension of the District for its 2017 tax levies must be reduced pursuant to the Law, the County Clerk is hereby directed to apply such reduction to the following funds as indicated:

Educational	100%
Operations & Maintenance	0%
Transportation	0%
Working Cash	0%
Municipal Retirement	0%
Social Security	0%
Fire Prevention	0%

Section 3. To the extent that the application of the required reduction in the percentages indicated is insufficient because of the amounts levied in one or more of the funds from which the reductions are directed to be made, the County Clerk is directed to apply the remainder of the reduction proportionately among the remaining fund extensions.

Section 4: The Superintendent is hereby authorized and directed to cause to be filed with the County Clerk a certified copy of this Resolution.

Section 5: This Resolution takes effect upon its adoption.

ADOPTED this 11th day of December, 2017, by the following roll call vote:

AYES: \_\_\_\_\_  
NAYS: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

BOARD OF EDUCATION OF NORTHFIELD  
TOWNSHIP HIGH SCHOOL DISTRICT NO. 225,  
COOK COUNTY, ILLINOIS

By: \_\_\_\_\_  
Skip Shein  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Rosanne Williamson  
Secretary, Board of Education

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF COOK            )

**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 Northfield Township High School District No. 225, Cook 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 INSTRUCT COUNTY CLERK  
HOW TO APPORTION 2017 TAX LEVY  
EXTENSION REDUCTION**

which said resolution was adopted at a meeting of the Board held on the 11th day of December, 2017.

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, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 11th day of December, 2017.

\_\_\_\_\_  
Rosanne Williamson  
Secretary, Board of Education