



**PROPOSED 2021 TAX LEVY**

**DECEMBER 14, 2021**

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## 2021 Tax Levy Timeline

**October, 2021** - Receive Equalized Assess Valuation (EAV) estimates for 2020 levy from Williamson County Assessment Office

**November 16, 2021** - Recommendation of approval for publication of "Truth in Taxation Public Notice" and the scheduling of a public hearing at the regular Board of Education meeting on December 14 , 2021 at 5:45 p.m.

**December 2, 2021** - Publication of the "Truth in Taxation Public Notice" in The Marion Star.

**December 14, 2021** - Tax Levy Hearing at 5:45 p.m.

**December 14, 2021** - Recommendation of approval of 2021 Tax Levy at 6:00 p.m. Board of Education meeting.

**Prior to last Tuesday of December** - The Certificate of Tax Levy will be filed in person by the CFO at the Williamson County Clerk and Johnson County Clerk offices.

**May 2022** - The District receives statement of valuation, levy, and extensions from Williamson County and Johnson County.

### **Extension Payment Cycle**

**July/Aug., 2022** - 55% received for FY23 receipts

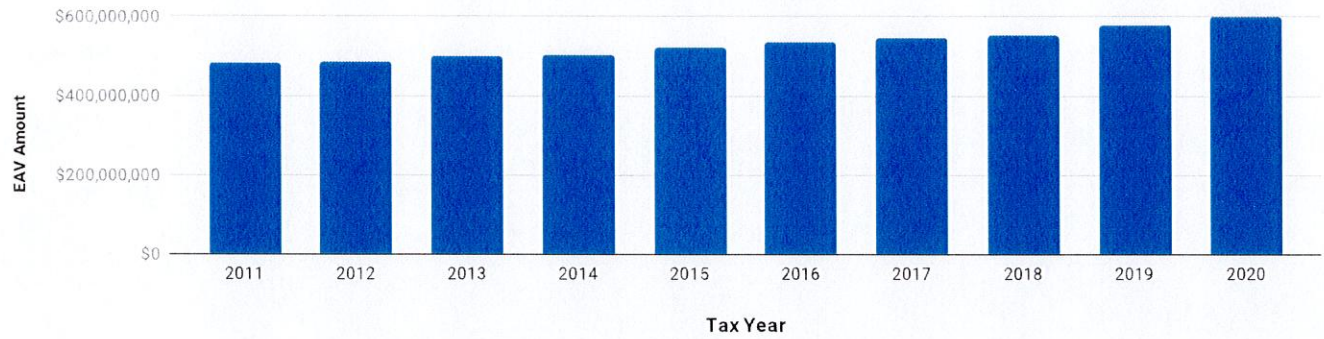
**Sept/Oct., 2022** - 40 % received for FY23 receipts

**Nov/Dec. 2022** - 5% received for FY23 receipts

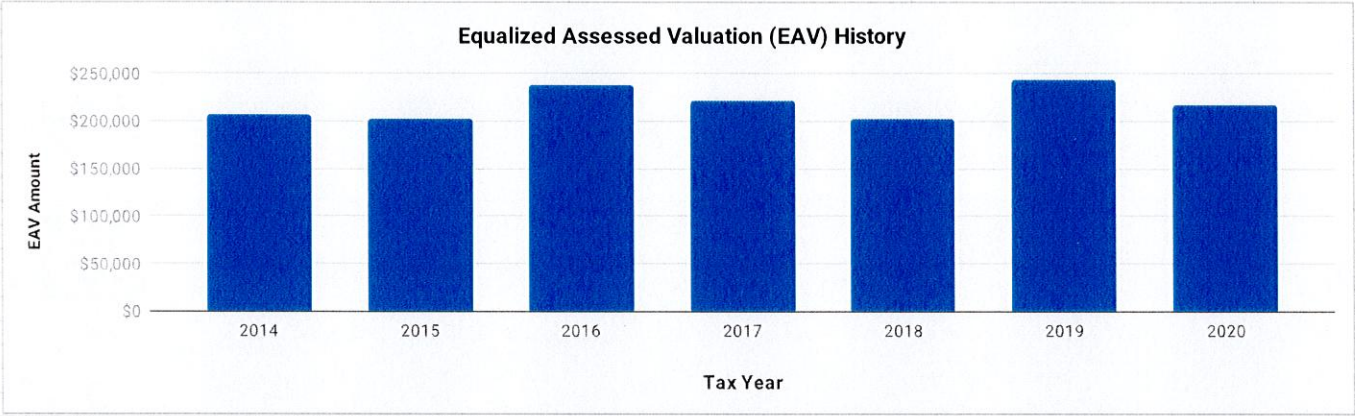
# WILLIAMSON COUNTY EAV HISTORY

Year	Farm	Commercial	Residential	Railroad	Industrial	Minerals	TOTAL	% Change
2011	\$37,649,080	\$123,041,898	\$265,049,993	\$2,732,552	\$53,569,245	\$127,152	\$482,169,920	3.33%
2012	\$38,921,704	\$124,123,170	\$267,192,322	\$3,025,184	\$53,390,866	\$124,701	\$486,986,266	1.00%
2013	\$39,787,173	\$133,581,048	\$269,197,600	\$3,557,674	\$53,378,407	\$124,842	\$499,626,744	2.60%
2014	\$41,191,144	\$134,518,879	\$271,199,422	\$3,683,812	\$53,151,617	\$124,835	\$503,869,709	0.85%
2015	\$42,611,092	\$141,485,443	\$278,068,541	\$4,235,795	\$54,154,736	\$127,055	\$520,682,662	3.34%
2016	\$44,660,140	\$146,811,580	\$286,152,045	\$4,443,389	\$55,015,357	\$126,990	\$537,209,501	3.17%
2017	\$46,444,897	\$149,139,756	\$289,562,584	\$4,645,891	\$55,000,237	\$126,560	\$544,919,925	1.44%
2018	\$48,178,177	\$152,572,835	\$292,683,483	\$4,645,891	\$55,012,777	\$210,190	\$553,303,353	1.54%
2019	\$51,147,593	\$156,157,771	\$311,675,305	\$4,645,891	\$54,970,094	\$131,160	\$578,727,814	4.60%
2020	\$53,065,304	\$160,949,812	\$322,149,535	\$6,060,581	\$56,625,077	\$120,414	\$598,970,723	3.50%

## Equalized Assessed Valuation (EAV) History

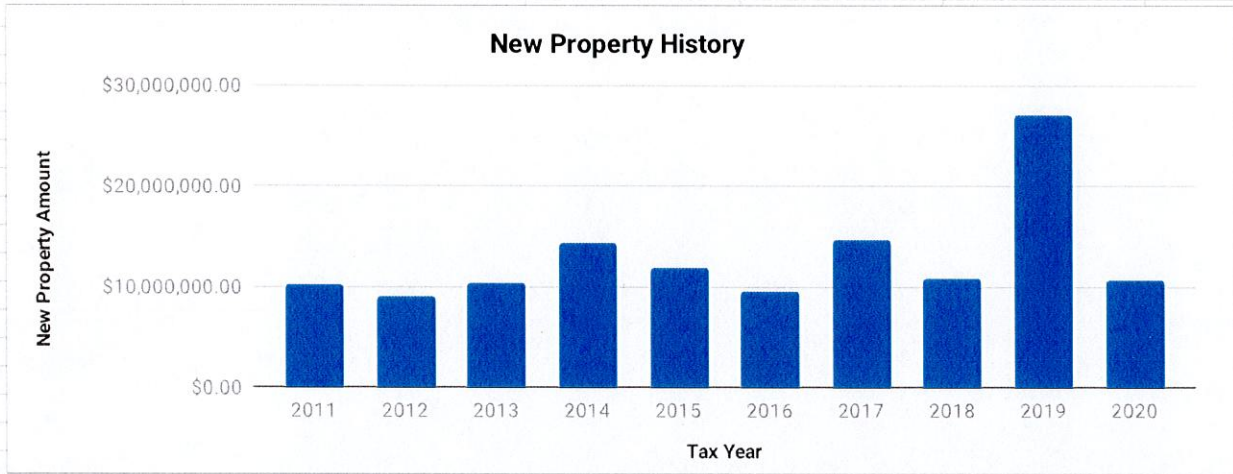


JOHNSON COUNTY EAV HISTORY								
Year	Farm	Commercial	Residential	Railroad	Industrial	Minerals	TOTAL	% Change
2014							\$207,329	
2015							\$202,344	-2.40%
2016							\$238,308	17.77%
2017							\$221,480	-7.06%
2018							\$202,344	-8.64%
2019	\$60,428	\$0	\$183,962	\$0	\$0	\$0	\$244,390	20.78%
2020	\$52,816	\$0	\$164,759	\$0	\$0	\$0	\$217,575	-10.97%

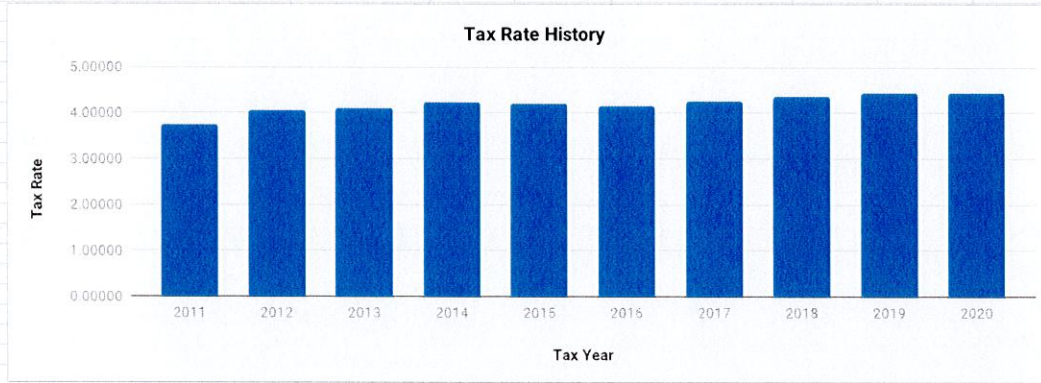




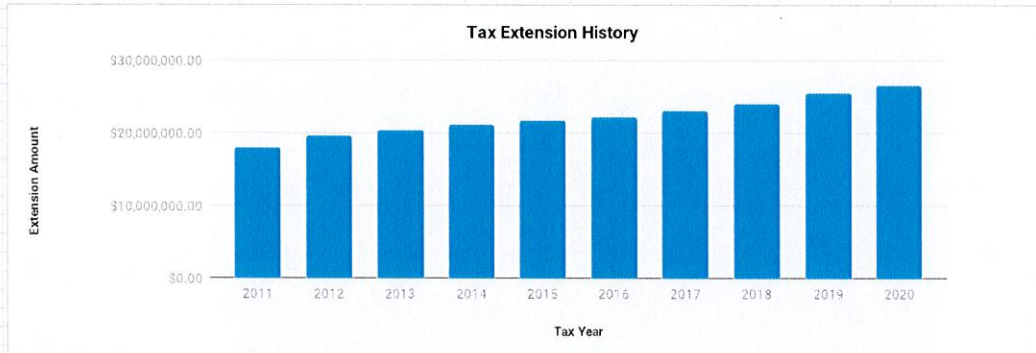
Year	New Property Amount				
	Williamson County	Johnson County			
2011	\$10,265,995.00				
2012	\$9,082,630.00				
2013	\$10,430,612.00				
2014	\$14,355,816.00				
2015	\$11,852,290.00				
2016	\$9,604,513.00				
2017	\$14,607,543.00				
2018	\$10,795,765.00				
2019	\$27,062,352.00	\$0.00			
2020	\$10,665,026.00	\$0.00			



Year	Education	Building	Transportation	Working Cash	IMRF	Soc. Sec.	Fire Prev. & Safety	Tort	Spec. Ed.	Lease	Bonds	TOTAL RATE		
2011	2.43477	0.64242	0.20075	0.00	0.02222	0.10004	0.01004	0.05019	0.00293	0.05384	0.21978	3.73698		
2012	2.71838	0.55379	0.18102	0.00018	0.07369	0.03655	0.00907	0.08352	0.00254	0.03631	0.3489	4.04395		
2013	2.87764	0.48836	0.16011	0.00017	0.08005	0.01758	0.00100	0.10808	0.00280	0.00500	0.34671	4.08750		
2014	2.77315	0.55768	0.19846	0.00017	0.10677	0.06469	0.00086	0.11907	0.00241	0.04465	0.34988	4.21779		
2015	2.73843	0.60017	0.19205	0.00016	0.07432	0.08892	0.0192	0.09603	0.00233	0.04321	0.3455	4.20029	Adj.	-0.00003
2016	2.67954	0.62731	0.18614	0.00016	0.09809	0.07874	0.02792	0.07446	0.0026	0.04458	0.3219	4.14139	Adj.	-0.00005
2017	2.72818	0.65514	0.20186	0.00016	0.08753	0.08313	0.04587	0.08258	0.00267	0.0534	0.32414	4.26466		
2018	2.80209	0.70811	0.22592	0.00016	0.07681	0.08133	0.0009	0.08133	0.00264	0.05259	0.32589	4.35777		
2019	2.85634	0.69117	0.21589	0.00015	0.04536	0.12121	0.04059	0.08638	0.00257	0.05028	0.31787	4.42781		
2020	2.87051	0.70952	0.22387	0.00014	0.08151	0.08382	0.0356	0.11698	0.00221	0.00017	0.31347	4.43780		
PTELL (First Year)														



Year	Education	Building	Trans.	W.C.	IMRF	Soc. Sec.	Fire Prev. & Safety	Tort	Spec. Ed.	Lease	Bonds	TOTAL EXT.	
2011	\$11,739,728.56	\$3,097,556.00	\$967,956.11	\$0.00	\$107,138.16	\$482,362.79	\$48,409.86	\$242,001.08	\$14,127.58	\$259,600.28	\$1,059,713.05	\$18,018,593.48	
2012	\$13,174,742.49	\$2,750,003.33	\$949,995.84	\$876.20	\$405,875.45	\$201,234.00	\$5,013.81	\$459,956.48	\$13,970.53	\$25,020.39	\$1,699,095.07	\$19,693,481.10	
2013	\$14,377,459.04	\$2,439,977.17	\$799,952.38	\$849.37	\$399,951.21	\$87,834.38	\$4,996.27	\$539,996.58	\$13,989.55	\$24,981.34	\$1,732,255.88	\$20,422,243.17	
2014	\$13,973,062.84	\$2,809,980.59	\$999,979.82	\$856.58	\$537,981.69	\$325,953.31	\$4,333.28	\$599,957.66	\$12,143.26	\$224,977.83	\$1,762,939.34	\$21,252,166.20	
2015	\$14,258,530.22	\$3,124,981.13	\$999,971.05	\$833.09	\$386,971.35	\$462,991.02	\$99,971.07	\$500,011.56	\$12,131.91	\$224,986.98	\$1,798,958.60	\$21,870,181.78	Adj. - \$156.20
2016	\$14,394,743.46	\$3,369,968.92	\$999,961.77	\$859.54	\$526,948.80	\$422,998.76	\$149,988.89	\$400,006.19	\$13,967.45	\$239,488.00	\$1,729,276.48	\$22,247,940.57	Adj. -\$268.60
2017	\$14,866,396.41	\$3,569,988.40	\$1,099,975.36	\$871.87	\$476,968.41	\$452,991.93	\$249,954.77	\$449,994.87	\$14,549.36	\$290,987.24	\$1,766,303.45	\$23,238,982.07	
2018	\$15,504,057.92	\$3,917,996.37	\$1,250,022.94	\$885.29	\$424,992.31	\$450,001.62	\$4,979.73	\$450,001.62	\$14,607.21	\$290,982.23	\$1,803,160.30	\$24,111,687.54	
2019	\$16,530,434.04	\$3,999,993.03	\$1,249,415.48	\$868.09	\$262,510.94	\$701,475.98	\$234,905.62	\$499,905.09	\$14,873.30	\$290,984.34	\$1,839,602.10	\$25,624,968.01	
2020	\$17,201,169.81	\$4,251,448.88	\$1,341,498.27	\$838.95	\$488,407.07	\$502,249.31	\$213,321.92	\$700,949.92	\$13,243.02	\$1,093.05	\$1,878,299.20	\$26,592,519.40	
PTLL 1st Yr.													
*Includes Johnson County													











## RESOLUTION REGARDING ESTIMATED AMOUNTS NECESSARY TO BE LEVIED FOR THE YEAR 2021

WHEREAS, the Truth in Taxation Law requires that all taxing districts in the State of Illinois determine the estimated amounts of taxes necessary to be levied for the year not less than twenty (20) days prior to the official adoption of the aggregate tax levy of the district; and

WHEREAS, if the estimated aggregate amount necessary to be levied, exclusive of election costs and bond and interest costs, exceeds 105% of the aggregate amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, upon the levy of the preceding year, public notice shall be given and a public hearing shall be held on the district's intent to adopt a tax levy in an amount which is more than 105% of such extension or estimated extension for the preceding year; and

WHEREAS, the aggregate amount of property taxes extended or estimated to be extended for 2020 were:

Education Purposes	\$ 17,201,169.81
Operations & Maintenance Purposes	4,251,448.88
Transportation Purposes	1,341,498.27
Working Cash Fund Purposes	838.95
Illinois Municipal Retirement Fund Purposes	488,407.07
Tort Immunity Purposes	700,949.92
Fire Prevention, Safety, Environmental And Energy Conservation Purposes	213,321.92
Special Education Purposes	13,243.02
Social Security/Medicare	502,249.31
Lease of Education Facilities	1,093.05
Prior Year Adjustments	598.35
<b>TOTAL</b>	<b>\$ 24,714,818.55</b>

WHEREAS, it is hereby determined that the estimated amount of taxes necessary to be raised by taxation for the year 2021 is as follows:

Education Purposes	\$ 20,918,000.00
Operations & Maintenance Purposes	4,750,000.00
Transportation Purposes	1,600,000.00
Working Cash Fund Purposes	1,000.00
Illinois Municipal Retirement Fund Purposes	670,000.00
Tort Immunity Purposes	729,000.00
Fire Prevention, Safety, Environmental And Energy Conservation Purposes	250,000.00
Special Education Purposes	15,000.00
Social Security/Medicare	670,000.00
Lease of Education Facilities	55,000.00
<b>TOTAL</b>	<b>\$ 29,658,000.00</b>

The President declared the motion carried and the Resolution adopted this 16th day of November 2021.

\_\_\_\_\_  
President, Board of Education  
Marion Community Unit School  
District No. 2  
Counties of Williamson/Johnson, State of Illinois

ATTEST:

\_\_\_\_\_  
Secretary, Board of Education  
Marion Community Unit School  
District No. 2  
Counties of Williamson/Johnson, State of Illinois

## RESOLUTION

**WHEREAS**, the Property Tax Extension Limitation Law (hereinafter "PTELL") provides in that the County Clerk shall extend a tax rate for the sum of the district funds that is not greater than the limiting rate; and

**WHEREAS**, PTELL further provides that if the County Clerk is required to reduce the aggregate extension of a taxing district, the clerk shall proportionally reduce the extension for each fund unless otherwise requested by the taxing district; and

**WHEREAS**, the Board of Education of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois (hereinafter "the Board") has adopted a levy for the year 2021 for taxes in the following funds:

Educational Purposes	\$20,918,000
Operations & Maintenance Purposes	\$ 4,750,000
Transportation Purposes	\$ 1,600,000
Working Cash	\$ 1,000
Municipal Retirement Purposes	\$ 670,000
Social Security Purposes	\$ 670,000
Fire Prevention, Safety, Energy, Conservation, Handicapped Accessibility and School Security Purposes	\$ 250,000
Tort Immunity Purposes	\$ 729,000
Special Education Purposes	\$ 15,000
Leasing of Educational Facilities	\$ 55,000

; and

**WHEREAS**, the Board has determined that if the County Clerks must extend taxes in an amount that is less than the aggregate amount of the levy for 2021, such reduction shall not be made proportionately in all funds, but rather shall be made as the Treasurer, acting on behalf of the Board pursuant to authority hereby delegated to him, shall request;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois, as follows:

**Section 1.** If the County Clerks of Johnson/Williamson Counties are prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the aggregate levy of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois for the year 2021, the levy in each of the funds shall not be reduced proportionally.

**Section 2.** If the County Clerks of Johnson/Williamson Counties are prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the aggregate levy of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois for the year 2021, the reduction shall not be made proportionately in all funds, but rather shall be made as the Treasurer, acting on behalf of the Board pursuant to authority hereby delegated



to him, shall request on the form entitled Request To Clerk Regarding Reduction of 2021 Tax Extensions Pursuant to the PTELL, which form is attached as Exhibit A hereto and made a part hereof.

**Section 3.** This Resolution shall be in full force and effect forthwith upon its passage.

ATTEST:

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Secretary, Board of Education  
Marion Community Unit School  
District No. 2  
Counties of Johnson/Williamson, State of Illinois

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President, Board of Education  
Marion Community Unit School  
District No. 2  
Counties of Johnson/Williamson, State of Illinois

The taxing district is required to disclose, by publication of the Truth-in-Taxation Notice, their intention to adopt an aggregate levy in amounts more than 105% of the amount of property taxes, or estimated to be extended, upon the final aggregate levy of the preceding year. This notice must be published not less than 7 days or more than 14 days before the public hearing. Below is the proposed publication notice:

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR  
MARION COMMUNITY UNIT SCHOOL DISTRICT #2**

- I. A public hearing to approve a proposed property tax levy increase for Marion Community Unit School District #2 for 2021 will be held on December 14, 2021, at 5:45 p.m. at the Marion School District Administrative Office, 1700 West Cherry Street, Marion, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Keith Oates, Superintendent, 1700 West Cherry Street, Marion, Illinois 62959 (618/993-2321).

- II. The corporate and special purpose property taxes extended or abated for the year 2020 were \$24,714,220.20.

The proposed corporate and special purpose property taxes to be levied for 2021 are \$29,658,000.00. This represents a 20.00% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2020 were \$1,878,299.20.

The estimated property taxes to be levied for debt service and public commission leases for 2021 are \$1,919,700.00. This represents a 2.20% increase over the previous year.

- IV. The total property taxes extended or abated for 2020 were \$26,592,519.40.

The estimated total property taxes to be levied for 2021 are \$31,577,700.00. This represents a 18.75% increase over the previous year.

**CERTIFICATION OF COMPLIANCE WITH THE TRUTH IN  
TAXATION ACT**

I, the undersigned, do hereby certify that I am President of the Board of Education of Marion Community Unit School District No. 2, Counties of Johnson/Williamson, State of Illinois; and

I do further certify that the Board of Education of said District adopted a "Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2021," at a regularly convened meeting held on the 16th day of November, 2021, and date being at least twenty (20) days preceding the adoption of the aggregate tax levy of the district; and

I do further certify that public notice of the intention of the district to levy taxes in excess of 105% of the amount of taxes extended or estimated to be extended, exclusive of election costs and bond and interest costs, upon the levy of the district for 2021 was published on December 2, 2021 in accordance with the provision of the Truth in Taxation Act, in a newspaper of general circulation in Marion Community Unit School District No. 2, a copy of which published certificate is attached hereto; and

I do further certify that a public hearing on proposed Tax Levy was held in said district on December 14, 2021; and

I do further certify that the aggregate Tax Levy of the District was adopted on December 14, 2021, after public notice and a hearing, all in accordance with the Truth in Taxation Act.

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President, Board of Education  
Marion Community Unit School  
District No. 2  
Counties of Johnson/Williamson, State of Illinois

ATTEST:

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Secretary, Board of Education  
Marion Community Unit School  
District No. 2  
Counties of Johnson/Williamson, State of Illinois



REQUEST TO CLERK REGARDING REDUCTION OF  
2021 EXTENSIONS PURSUANT TO THE PTELL

If the County Clerks of Johnson/Williamson Counties are prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the aggregate levy of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois for the year 2021, the levy in each of the funds shall not be reduced proportionally.

If the Clerks of Johnson/Williamson Counties are prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the aggregate levy of Marion Community Unit School District No. 2, Johnson/Williamson Counties, Illinois for the year 2021, the reduction shall be made by the Treasurer, acting on behalf of the Board pursuant to authority delegated to him prior to the final determination of aggregate levy.

[made only in the \_\_\_\_\_ Fund]

[OR}

[made in the following Funds in the percentages specified]

\_\_\_\_\_  
(Specify Fund)

\_\_\_\_\_  
(Specify % of reduction)

\_\_\_\_\_  
Treasurer, Board of Education of  
Marion Community Unit School  
District No. 2  
Johnson/Williamson Counties, Illinois

Original: ☒ X  
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 <b>Marion Community Unit School District 2</b>	District Number <b>21-100-0020-26</b>	County <b>Williamson, Johnson</b>
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**Amount of Levy**

Educational	\$ 20,918,000
Operations & Maintenance	\$ 4,750,000
Transportation	\$ 1,600,000
Working Cash	\$ 1,000
Municipal Retirement	\$ 670,000
Social Security	\$ 670,000

Fire Prevention & Safety *	\$ 250,000
Tort Immunity	\$ 729,000
Special Education	\$ 15,000
Leasing	\$ 55,000
	\$ 0
Other	\$ 0
<b>Total Levy</b>	<b>\$ 29,658,000</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 20,918,000 dollars to be levied as a special tax for educational purposes; and  
the sum of 4,750,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 1,600,000 dollars to be levied as a special tax for transportation purposes; and  
the sum of 1,000 dollars to be levied as a special tax for a working cash fund; and  
the sum of 670,000 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 670,000 dollars to be levied as a special tax for social security purposes; and  
the sum of 250,000 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 729,000 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 15,000 dollars to be levied as a special tax for special education purposes; and  
the sum of 55,000 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 2021

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2021 \_\_\_\_\_  
(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 3

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 21-100-0020-21, Williamson, Johnson County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2021 was filed in the office of the County Clerk of this County on \_\_\_\_\_, 2021.

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 2021, is \$ \_\_\_\_\_.

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

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

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