

Original: ☒ X  
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION  
School Business 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 Community Unit School District 300	District Number 31-0453-000-26	County Kane/McHenry/Cook/DeKalb
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Amount of Levy

Educational	\$ 120,000,000
Operations & Maintenance	\$ 22,000,000
Transportation	\$ 10,000,000
Working Cash	\$ 2,000,000
Municipal Retirement	\$ 5,000,000
Social Security	\$ 5,000,000

Fire Prevention & Safety *	\$ 0
Tort Immunity	\$ 2,500,000
Special Education	\$ 25,000,000
Leasing	\$ 0
Other	\$ 0
Other	\$ 0
Total Levy	\$ 191,500,000

\* 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	120,000,000	dollars to be levied as a special tax for educational purposes; and
the sum of	22,000,000	dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of	10,000,000	dollars to be levied as a special tax for transportation purposes; and
the sum of	2,000,000	dollars to be levied as a special tax for a working cash fund; and
the sum of	5,000,000	dollars to be levied as a special tax for municipal retirement purposes; and
the sum of	5,000,000	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	2,500,000	dollars to be levied as a special tax for tort immunity purposes; and
the sum of	25,000,000	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	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 \_\_\_\_\_.

Signed this 16th day of December 20 15.

  
(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

11

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 300, \_\_\_\_\_ 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)

**COMMUNITY UNIT SCHOOL DISTRICT 300  
RESOLUTION ADOPTING AND DIRECTING THE  
FILING OF THE CERTIFICATE OF TAX LEVY**

**WHEREAS**, The Truth in Taxation Act requires all taxing districts in the State of Illinois to determine the estimated amounts necessary to be levied for all the year not less than 20 days prior to the official adoption of the aggregate tax levy of the Community Unit School District 300; and

**WHEREAS**, the estimated amounts to be levied for all the year were discussed and made known during a Board of Education meeting conducted on October 13, 2015; and

**WHEREAS**, the aggregate amount of property taxes extended for the year 2014 was:

Educational Purposes	\$102,658,499
Operations & Maintenance Purposes	14,390,384
Transportation Purposes	6,010,893
Working Cash Purposes	43,166
Municipal Retirement Purposes	2,972,801
Social Security Purposes	2,958,820
Tort Immunity Purposes	1,745,054
Special Education Purposes	21,239,159
Bond and Interest Purposes	26,256,648
Total	\$178,275,424

**WHEREAS**, it is hereby determined that the amount of taxes to be levied for the year 2015, to be levied against estimated budget totals as represented during the budget presentation, is as follows:

Educational Purposes	\$120,000,000
Operations & Maintenance Purposes	22,000,000
Transportation Purposes	10,000,000
Working Cash Purposes	2,000,000
Municipal Retirement Purposes	5,000,000
Social Security Purposes	5,000,000
Tort Immunity Purposes	2,500,000
Special Education Purposes	25,000,000
Bond and Interest Purposes	26,590,590
Total	\$218,090,590

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of Community Unit School District 300, Counties of Kane, McHenry, Cook and DeKalb State of Illinois, as follows:

1. The aggregate amount of taxes estimated to be levied for the year 2015 is \$218,090,590.

2. The aggregate amount of taxes estimated to be levied for the year 2015 exceeds the amount of taxes extended by the District in 2014. The percentage change equals approximately 22.33%.

3. The Secretary, President, and Treasurer of School District 300 are hereby authorized and directed to execute the Certificate of Tax Levy for the 2015-2016 school year and such other documents as necessary to extend said levy to all taxable property of the District as equalized or assessed by the Department of Revenue.

4. The Treasurer is directed to forthwith file the duly executed Certificate of Tax Levy with the Clerk of Kane, McHenry, Cook and DeKalb Counties, Illinois or such person designated to receive such Certificate.

5. This Resolution shall be in full force and affect forthwith its adoption.

**ADOPTED** this 16<sup>th</sup> day of December 2015.

AYES: *Alessio, Burley, Fiorentino, Kopacz, Miller, Stevens*

NAYS:

ABSENT: *Garcia*

Board of Education  
Community Unit School District 300  
Carpentersville,  
Counties of Kane, McHenry, Cook and DeKalb  
Illinois

BY: *Am Miller*  
President, Board of Education

ATTEST:

*David Alessio*  
Secretary, Board of Education

**BOARD APPROVED**

**DEC 16 2015**  
Date



STATE OF ILLINOIS )  
 ) SS COMMUNITY UNIT SCHOOL DISTRICT 300  
COUNTIES OF KANE,  
McHENRY, COOK AND DeKALB )

**SECRETARY'S CERTIFICATE**  
**TRUTH IN TAXATION COMPLIANCE**

**I, DAVID ALESSIO, DO HEREBY CERTIFY** that I am the duly qualified and acting Secretary of the Board of Education (“Board”) of Community Unit School District 300 (“School District”), Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

**I DO FURTHER CERTIFY** that foregoing is a full, true and correct copy of a “Resolution Adopting and Directing the Filing of the Certificate of Tax Levy”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 16<sup>th</sup> day of December 2015, at which meeting a quorum of said Board of Education was present.

**I DO FURTHER CERTIFY** that 2015 tax levy resolution of said District, attached hereto, was adopted in full compliance with the provision of the Illinois Truth in Taxation Laws 35 ILCS 200/18-55 to 18-100 and 35 ILCS 200-18-101.1 to 101.60.

**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 called and held at a specified time and place convenient to the public, that notice of said meeting was called and 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, and with the provisions of the School Code of the State of Illinois, as amended, 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 the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 16<sup>th</sup> day of December 2015.

David Alessi

David Alessio  
Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300  
RESOLUTION TO APPLY FOR SPECIAL EDUCATION FUND LEVY**

**WHEREAS**, the Board of Education for Community Unit School District 300 is responsible by law for the education of handicapped persons age 0-22 years who are residents of this school district, and

**WHEREAS**, there are insufficient funds to defray the ordinary and reasonable expenses incurred and reasonably anticipated to be incurred for special education purposes, and

**WHEREAS**, the Illinois School Code authorizes a school district to pay the ordinary and necessary expenses for such programs and services as required pursuant to Article 5/14 *et. seq.* of the Illinois School Code, and

**WHEREAS**, Section 17-2.2a of the Illinois School Code authorizes school districts to levy an annual tax of .80% upon the value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue for special programs and purposes,

**NOW, THEREFORE, BE IT RESOLVED** that:

1. This Board of Education finds that it will incur ordinary, necessary and reasonable expense in connection with the providing of special education programs and services to the eligible residents of this school district.

2. There will be insufficient funds to pay the costs and expenses; thereof, requiring a levy not to exceed .80% on full fair value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue.

3. Pursuant to Section 17-2.2a as amended, the school district hereby adopts a levy that will not exceed .80% on the value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue to provide funds to defray special education expenses.

4. The Treasurer and Secretary of this Board are hereby authorized and directed to certify, forthwith to the County Clerks of Kane, McHenry, Cook and DeKalb Counties, Illinois and file such papers as is necessary to extend taxes including the special education levy approved and authorized herewith in addition to all other valid necessary tax levies adopted, approved and authorized by this Board of Education in the amount \$25,000,000.

**ADOPTED** this 16<sup>th</sup> day of December 2015.

AYES: Alessio, Burley, Fiorentino, Kopacz, Miller, Stevens

NAYS:

ABSENT: *Garcia*

Board of Education  
Community Unit School District 300  
Carpentersville  
Counties of Kane, McHenry, Cook and DeKalb  
Illinois

BY: *Am Miller*  
President, Board of Education

ATTEST:

*David Albrie*  
Secretary, Board of Education

**BOARD APPROVED**

Date

**DEC 16 2015**

STATE OF ILLINOIS )  
 ) SS COMMUNITY UNIT SCHOOL DISTRICT 300  
COUNTIES OF KANE,  
McHENRY, COOK AND DeKALB )

## SECRETARY'S CERTIFICATE

**I, DAVID ALESSIO, DO HEREBY CERTIFY** that I am the duly qualified and acting Secretary of the Board of Education (“Board”) of Community Unit School District 300 (“School District”, Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

**I DO FURTHER CERTIFY** that foregoing is a full, true and correct copy of a “Resolution to Apply for Special Education Fund Levy”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 16<sup>th</sup> day of December 2015, at which meeting a quorum of said Board of Education was present.

**I DO FURTHER CERTIFY** that there is hereby levied for Special Education purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, for the year 2015, a tax in the sum of \$25,000,000 to produce a tax rate not to exceed .80% on the full fair cash value of all taxable property within the District as equalized or assessed by the Department of Revenue.

**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 called and held at a specified time and place convenient to the public, that notice of said meeting was called and 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, and with the provisions of the School Code of the State of Illinois, as amended, 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 the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 16<sup>th</sup> day of December 2015.

David Abgrin

David Alessio  
Secretary, Board of Education



**COMMUNITY UNIT SCHOOL DISTRICT 300**  
**RESOLUTION FOR THE CREATION, MAINTENANCE AND ADMINISTRATION**  
**OF A WORKING CASH FUND LEVY**

**WHEREAS**, pursuant to the provisions of 105ILCS 5/20-1 - 5/20-8 of the Illinois Statutes, this Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, is authorized to create, maintain and administer a fund to be known as a "Working Cash Fund" and,

**WHEREAS**, pursuant to the terms of Section 5/20-8 thereof, it has been determined by this Board of Education that: (1) the amount of \$2,000,000 will not cause the total of the working cash fund to exceed 85% of the taxes last extended for education purposes of the District, and the rate does not exceed .05% of the full, fair cash value of all taxable property in this District as equalized or assessed by the Department of Revenue.

**NOW, THEREFORE, BE IT, AND IT IS HEREBY RESOLVED** by this Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, that for the purpose of providing monies for the Working Cash Fund, there is hereby levied upon all of the taxable property of this School District for the year 2015 a tax known as the "Working Cash fund" in the amount of \$2,000,000.

**ADOPTED** this 16<sup>th</sup> day of December 2015.

AYES: *Alessio, Burtley, Fiorentino, Kopacz, Miller, Stevens*

NAYS:

ABSENT: *Garcia*

Board of Education  
Community Unit School District 300  
Carpentersville  
Counties of Kane, McHenry, Cook and DeKalb  
Illinois

BY: \_\_\_\_\_

*Ann Miller*  
President, Board of Education

ATTEST:

*David Alessio*  
\_\_\_\_\_  
Secretary, Board of Education

**BOARD APPROVED**

Date

**DEC 16 2015**



STATE OF ILLINOIS )  
 ) SS COMMUNITY UNIT SCHOOL DISTRICT 300  
COUNTIES OF KANE,  
McHENRY, COOK AND DeKALB )

## SECRETARY'S CERTIFICATE


**I, DAVID ALESSIO, DO HEREBY CERTIFY** that I am the duly qualified and acting Secretary of the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

**I DO FURTHER CERTIFY** that foregoing is a full, true and correct copy of a “Resolution for the Creation, Maintenance and Administration of Work Cash Fund Levy”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 16<sup>th</sup> day of December 2015, at which meeting a quorum of said Board of Education was present.

**I DO FURTHER CERTIFY** that there is hereby levied for Working Cash purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, for the year 2015, a tax in the sum of \$2,000,000 to produce a tax rate not to exceed .05% on the full fair cash value of all taxable property within the District as equalized or assessed by the Department of Revenue.

**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 called and held at a specified time and place convenient to the public, that notice of said meeting was called and 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, and with the provisions of the School Code of the State of Illinois, as amended, 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 the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 16<sup>th</sup> day of December 2015.

  
David Alessio  
Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300  
RESOLUTION AUTHORIZING REDUCTION OF  
CERTAIN FUND LEVIES FOR THE 2014 LEVY YEAR**

**WHEREAS**, on December 16, 2015, the Board of Education of Community Unit School District 300 (School District), Kane, McHenry, Cook and DeKalb Counties, Illinois, did adopt the 2015 tax levy; and

**WHEREAS**, the Property Tax Extension Limitation Law ("PTELL") limits the increases on tax extensions to 5% or the percentage increase in the Consumer Price Index (CPI) during the 13 month calendar year preceding the levy year, whichever is less; and

**WHEREAS**, the County Clerk has notified each Cook County taxing district now subject to the PTELL that it may direct to the County Clerk's Office, by proper resolution, to make specific and necessary reductions to its tax levy for the 2014 levy year in accordance with the requirement of Section 18-195 of the PTELL (35 ILCS 200/18-195).

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, as follows:

Section 1. That the Board of Education hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does hereby incorporate them into this Resolution by reference.

Section 2. That if the County Clerk is required to reduce the aggregate extension of the School District to meet the requirements of the PTELL, the Board of Education hereby authorizes and directs the County Clerk that if any reductions are required to be made to the School District's tax levy for the 2015 levy year, that:

**100% of such reduction shall be made from the Operations and Maintenance Fund**

Section 3. That the President and Secretary of the Board of Education be and are hereby authorized and directed to sign the Resolution on behalf of the Board of Education.

Section 4. That the Treasurer of Schools of the School District be and is hereby directed to file a certified copy of the Resolution with the County Clerk as soon as practicable following their adoptions and execution, on or before the last Tuesday in December.

Section 5. That all other resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed in this Resolution shall be in full force, effect immediately and forthwith upon its passage.


**ADOPTED** this 16<sup>th</sup> day of December 2015.

AYES: Alessio, Burley, Fiorentino, Kopacz, Miller, Stevens

NAYS:

ABSENT: Garcia

Board of Education  
Community Unit School District 300  
Carpentersville  
Counties of Kane, McHenry, Cook and DeKalb  
Illinois

BY:   
President, Board of Education

ATTEST:

  
Secretary, Board of Education

**BOARD APPROVED**

Date DEC 16 2015

STATE OF ILLINOIS )  
 ) SS COMMUNITY UNIT SCHOOL DISTRICT 300  
COUNTY OF COOK )

**SECRETARY'S CERTIFICATE**

**I, DAVID ALESSIO, DO HEREBY CERTIFY** that I am the duly qualified and acting Secretary of the Board of Education ("Board") of Community Unit School District 300 ("School District", Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

**I DO FURTHER CERTIFY** that foregoing is a full, true and correct copy of a "Resolution Authorizing Reduction of Certain Fund Levies for the 2015 Levy Year", of which Resolution was duly adopted by said Board of Education at a meeting held on the 16<sup>th</sup> day of December 2015, at which meeting a quorum of said Board of Education was present.

**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 called and held at a specified time and place convenient to the public, that notice of said meeting was called and 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, and with the provisions of the School Code of the State of Illinois, as amended, 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 the passage of said Resolution.

**IN WITNESS WHEREOF**, I hereunto affix my official signature, this 16<sup>th</sup> day of December 2015.



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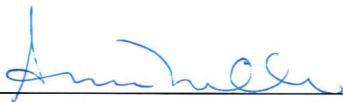
David Alessio  
Secretary, Board of Education



TRUTH IN TAXATION  
CERTIFICATE OF COMPLIANCE

I, Anne Miller hereby certify that I am the presiding officer of the Board of Education for Community Unit School District 300 and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code - Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85(2002).

This certificate applies to the 2015 levy.



Signature of Presiding Officer

12/16/2015

Date

**BOARD APPROVED**

**DEC 16 2015**

Certificate of the Publisher

Northwest Herald

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Description: DISPLAY LEGAL

SCHOOL DISTRICT 300  
2550 HARNISH DRIVE  
ALGONQUIN IL 60102

Shaw Media certifies that it is the publisher of the Northwest Herald. The Northwest Herald is a secular newspaper, has been continuously published daily for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of Crystal Lake, County of McHenry, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 ILCS 5/5.

A notice, a true copy of which is attached, was published 1 time(s) in the Northwest Herald, namely one time per week for one successive week(s). Publication of the notice was made in the newspaper, dated and published on  
12/08/2015

This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

In witness, Shaw Media has signed this certificate by Kate Weber, its publisher, at Crystal Lake, Illinois, on  
8th day of December, A.D. 2015

Shaw Media By:



Kate Weber, Publisher

Account Number 10351

Amount \$0.00

## **NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR COMMUNITY UNIT SCHOOL DISTRICT 300**

- I. A public hearing to approve a proposed property tax levy increase for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois for 2015 will be held on Wednesday, December 16, 2015 at 7:00 p.m. at the Community Unit School District 300 - Central Office, 2550 Harnish Drive, Algonquin, IL 60102.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Susan Harkin, CFO, Community Unit School District 300, 2550 Harnish Drive, Algonquin, IL 60102, telephone 847-551-8351.

- II. The corporate and special purpose property taxes extended or abated for 2014 were \$152,018,775. The proposed corporate and special purpose property taxes to be levied for 2015 are \$191,500,000. This represents a 25.97% increase over the previous year.
- III. The property taxes extended for debt service for 2014 were \$26,256,648. The estimated property taxes to be levied for debt services for 2015 are \$26,590,590. This represents a 1.27% increase over the previous year.
- IV. The total property taxes extended or abated for 2014 were \$178,275,424. The estimated total property taxes to be levied for 2015 are \$218,090,590. This represents a 22.33% increase over the previous year.

(Published in the Northwest Herald December 8, 2015)