

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division
217/785-8779Original: ☒
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 Community Unit School District 300	District Number 31-045-3000-26	County Kane
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Amount of Levy

Educational	\$ 123,617,540	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 16,501,663	Tort Immunity	\$ 121,170
Transportation	\$ 7,989,616	Special Education	\$ 1,588,711
Working Cash	\$ 22,167	Leasing	\$ 0
Municipal Retirement	\$ 3,533,599	Other	\$ 0
Social Security	\$ 3,978,295	Other	\$ 0
		Total Levy	\$ 157,352,761

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

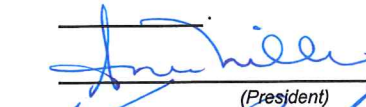
See explanation on reverse side.

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 123,617,540 dollars to be levied as a special tax for educational purposes; and
the sum of 16,501,663 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 7,989,616 dollars to be levied as a special tax for transportation purposes; and
the sum of 22,167 dollars to be levied as a special tax for a working cash fund; and
the sum of 3,533,599 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 3,978,295 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 121,170 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 1,588,711 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 10th day of December 20 12.


(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 8.

(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)

COMMUNITY CONSOLIDATED 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 0-21 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 during the 2013-2014 school year for special education purposes, and

WHEREAS, the Illinois School Code authorizes 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 during the 2013-2014 school year.

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 does 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 during the 2013-2014 school year.

4. The Treasurer and Secretary of this Board are hereby authorized and directed to certify, forthwith to the County Clerk of Kane, McHenry, Cook and DeKalb County, 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 \$1,588,710.63.

ADOPTED this 10th day of December 2012.

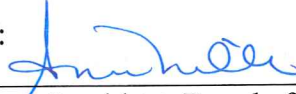
AYES: Alessio, Kopacz, Miller, Fiorentino, Stanton

NAYS: Roekner

ABSENT: Stevens


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

BY:



President, Board of Education

ATTEST:



Secretary, Board of Education

12-10-2012

Date

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTY OF KANE, McHENRY,)
COOK & DeKALB)

CERTIFICATE

I, KAREN ROECKNER, 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 County, 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 complete transcript of that portion of the minutes of the meeting of the Board of Education of said School District held on December 10, 2012, insofar as the same relates to the adoption of the resolution certifying the tax levy for the year 2011 entitled "Resolution Adopting and Directing the Filing of the Certificate of Tax Levy" and that a true and correct copy of said resolution appears in the minutes of said meeting.

I DO FURTHER CERTIFY that 2012 tax levy resolution of said District, attached hereto, was adopted in full compliance with the provision of Section 18-60 through 18-85 of the Illinois "Truth in Tax Law".

IN WITNESS THEREOF, I have placed my official hand signature this 10th day of December 2012.



Karen Roeckner
Secretary, Board of Education

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTY OF KANE, McHENRY,)
COOK & DeKALB)

CERTIFICATE

I, **KAREN ROECKNER**, 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 County, 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 complete transcript of that portion of the minutes of the meeting of the Board of Education of said School District held on December 10, 2012, insofar as the same relates to the adoption of the resolution levying a tax for the year 2012 Special Education purposes entitled “Resolution to Apply for Special Education Fund Levy” and that a true and correct copy of said resolution appears in the minutes of said meeting.

I DO FURTHER CERTIFY that there is hereby levied for Special Education purposes for said School District, for the year 2012, a tax in the sum of \$1,588,71.63 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.

IN WITNESS THEREOF, I have placed my official hand signature this 10th day of December 2012.

Kira Roeb

Karen Roeckner
Secretary, Board of Education

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

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 County, 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 \$22,167.18 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 County, 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 2012 a tax known as the "Working Cash fund" in the amount of \$22,167.18

ADOPTED this 10th day of December 2012.

AYES:

NAYS:

ABSENT:

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

BY: 

President, Board of Education

ATTEST:


Secretary, Board of Education

12-10-2012
Date

STATE OF ILLINOIS

COUNTY OF KANE, McHENRY,

COOK & DeKALB


CERTIFICATE

I, KAREN ROECKNER, 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 County, 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 attached hereto is a true, correct and complete copy of a resolution levying a tax for the year 2012 for Working Cash Fund purposes as duly adopted at a meeting of said Board held December 10, 2012.

There is hereby levied for Working Cash Fund purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb County, Illinois, for the year 2012, a tax in the sum of \$22,167.18 to produce a tax rate not to exceed .05% on the value of taxable property within the District as equalized or assessed by the Department of Local Government Affairs

IN WITNESS THEREOF, I have placed my official hand signature this 10th day of December 2012.


Karen Roeckner
Secretary, Board of Education

COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION AUTHORIZING REDUCTION OF
CERTAIN FUND LEVIES FOR THE 2012 LEVY YEAR

WHEREAS, on December 10, 2012, the Board of Education of Community Unit School District 300, Cook County, Illinois (hereafter "Board" or "School District"), did adopt the 2012 tax levy; and

WHEREAS, the Property Tax Extension Limitation Law ("PTELL") limits the increases on the tax extensions to 5% or the percentage increase in the Consumer Price Index (CPI) during the 13 month calendar 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 the County Clerk's Office, by proper resolution, to make specific necessary reductions to its tax levy for the 2012 levy year in accordance with the requirement of Section 18-195 of the PTEL (35 ILCS 200/18-195).

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Unit School District 300, County of Kane, McHenry, Cook and DeKalb, State of 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 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 2012 levy year, that:

1. Transportation levy reduced by \$1,000,000;
2. Social Security levy reduced by \$300,000; and
3. Straight percent reduction distributed amongst all levy funds

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 Superintendent of Schools, or designee, of this School District be and is hereby directed to file a certified copy of this Resolution with the County Clerk as soon as practicable following its adoption 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 and effect immediately and forthwith upon its passage.

ADOPTED this 10th day of December 2012.


AYES:

NAYS:

ABSENT:

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

BY:



President, Board of Education

ATTEST:



Secretary, Board of Education

**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 November 12, 2012; and

WHEREAS, the aggregate amount of property taxes extended for the year 2011 was:

Educational Purposes	\$109,974,144.90
Special Education Purposes	1,411,984.11
Operations & Maintenance Purposes	14,666,035.39
Transportation Purposes	7,100,859.26
IMRF Purposes	3,140,525.15
Social Security Purposes	3,535,753.81
Working Cash Purposes	19,701.33
Bond & Interest Purposes	<u>22,947,364.50</u>
Total	<u>\$162,796,368.45</u>

WHEREAS, it is hereby determined that the amount of taxes to be levied for the year 2012, to be levied against estimated 2013-2014 fund budget totals as represented during the tax levy presentation, is as follows:

Educational Purposes	\$123,617,540.18
Special Education Purposes	1,588,710.63
Tort Immunity Purposes	121,169.81
Operations & Maintenance Purposes	16,501,663.19
Transportation Purposes	7,989,615.78
IMRF Purposes	3,533,599.02
Social Security Purposes	3,978,295.22
Working Cash Purposes	22,167.18
Bond & Interest Purposes	<u>24,878,375.00</u>
Total	<u>\$182,231,136.01</u>

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

1. The aggregate amount of taxes estimated to be levied for the year 2012 is 184,231,136.

2. The aggregate amount of taxes estimated to be levied for the year 2012 exceeds the amount of taxes extended by the District in 2011. The percentage change equals approximately 11.94%.

3. The Secretary, President, and Treasurer of School District 300 are hereby authorized and directed to execute the Certificate of Tax Levy for the 2013-2014 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 Secretary and Treasurer are directed to forthwith file the duly executed Certificate of Tax Levy with the Clerk of Kane, McHenry, Cook and DeKalb County, Illinois or such person designated to receive such Certificate.

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

ADOPTED this 10th day of December 2012.

AYES:

NAYS:

ABSENT:

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

BY:



President, Board of Education

ATTEST:



Secretary, Board of Education

Date

12-10-2012