

**TAX LEVY ORDINANCE  
DUPAGE TOWNSHIP  
ORDINANCE NO. 19-30**

An ordinance levying taxes for all town purposes for DuPage Township, Will County, Illinois, for the tax year 2020, collectable in 2021.

BE IT ORDAINED by the Board of Trustees of DuPage Township, Will County, Illinois, as follows:

SECTION 1: That the sum of TWO MILLION THREE HUNDRED FORTY THOUSAND THREE HUNDRED SIXTEEN DOLLARS (\$2,340,316.00) are hereby levied upon all property subject to taxation within the Township as that property is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with the law, for such purposes as:

GENERAL TOWN FUND,  
ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF),  
SOCIAL SECURITY FUND, and  
GENERAL ASSISTANCE FUND,

For the year 2020.

SECTION 2: That the total amount levied shall be as follows:

	<b>Amount Levied</b>	
<b><u>GENERAL TOWN FUND</u></b>		
<b><u>ADMINISTRATION</u></b>		
Personnel	\$375,000	
Contractual Services	\$300,000	
Commodities	\$10,000	
Capital Outlay	\$500	
<b>TOTAL ADMINISTRATION:</b>		<b>\$685,500</b>
<b><u>ASSESSOR</u></b>		
Personnel	\$330,000	
Contractual Services	\$25,000	
Commodities	\$2,000	
Capital Outlay	\$13,500	
Other Expenditures	\$100	
<b>TOTAL ASSESSOR:</b>		<b>\$370,600</b>
<b><u>CEMETERY</u></b>		
Commodities	\$200	
<b>TOTAL CEMETERY:</b>		<b>\$200</b>
<b><u>YOUTH SERVICES</u></b>		
Personnel	\$25,000	
Contractual Services	\$35,000	
Commodities	\$900	
Other Expenditures	\$100	
<b>TOTAL YOUTH DEPARTMENT</b>		<b>\$61,000</b>
<b><u>SENIOR SERVICES</u></b>		
Personnel	\$190,000	
Contractual Services	\$60,000	
Commodities	\$3,500	
Other Expenditures	\$6,200	
Capital Outlay	\$300	
<b>TOTAL SENIORS SERVICES</b>		<b>\$260,000</b>

**SOCIAL SERVICES**

PACE Services	\$40,000
Social Service/Grants	\$132,113

**TOTAL SOCIAL SERVICE DEPARTMENT** \$172,113

**LEVY SENIOR CENTER**

Contractual Services	\$25,000
Commodities	\$12,000
Capital Outlay	\$15,000
Other expenditures	\$0

**TOTAL LEVY SENIOR CENTER** \$52,000

**MAINTENANCE DEPT ADMINISTRATION:**

Personnel	\$75,000
Contractual Services	\$62,700
Commodities	\$17,000
Capital Outlay	\$200
Other Expenditures	\$100

**TOTAL MAINTENANCE ADMINISTRATION** \$155,000

**FOOD PANTRY**

Personnel	\$100,000
Contractual Services	\$8,300
Commodities	\$15,000
Capital Outlay	\$500

**TOTAL FOOD PANTRY** \$123,800

**TOTAL GENERAL TOWN FUND** \$1,880,213

REF: General Corporate Tax 60 ILCS1/235-10

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

Personnel \$120,642

**TOTAL IMRF FUND:** \$120,643

REF: IMRF Tax 40 ILCS 5/7-171

**SOCIAL SECURITY FUND**

Personnel \$95,000

**TOTAL SOCIAL SECURITY FUND:** \$95000

REF: Social Security Tax 40 ILCS 5/21-110 & 110.1

**GENERAL ASSISTANCE FUND**

**ADMINISTRATION**

Personnel \$125,000  
Contractual Services \$10,000  
Commodities \$1,400  
Capital Outlay \$1,200  
Other Expenditures \$50

**TOTAL ADMINISTRATION** \$137,650

**HOME RELIEF**

Contractual Services \$76,810  
Commodities \$30,000

**TOTAL HOME RELIEF:** \$106,810

**TOTAL GENERAL ASSISTANCE FUND:** \$244,460

REF: Public Assistance Tax 60 ILCS 1/235-20

**TAX LEVY SUMMARY**

General Town Fund	\$ 1,880,213
General Assistance	\$ 244,460
Illinois Municipal Retirement Tax	\$ 120,643
Social Security Tax	\$ 95,000

**TOTAL TAXES LEVIED**

\$ 2,340,316

SECTION 3: That the Town Clerk shall make and file with the County Clerk of said County of Will, on or before the last Tuesday of December, a duly certified copy of this ordinance.

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid, or to be unconstitutional, such finding shall not affect the validity of the remaining portion of this ordinance.

SECTION 5: That this ordinance shall be in full force and effect after its adoption, as provided by law ADOPTED THE <sup>TH</sup> day of December 2019, pursuant to a roll call vote by the Board of Trustees of DuPage Township, Will County, Illinois.

<u>BOARD OF TRUSTEES</u>	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Alyssia Benford	_____	_____	_____
Dennis Raga	_____	_____	_____
Ken Burgess	_____	_____	_____
Maripat Oliver	_____	_____	_____
Felix George – SUPERVISOR	_____	_____	_____

X \_\_\_\_\_  
Kulsum Ali, Town Clerk

X \_\_\_\_\_  
Felix George, Chairman-Board of Trustees

CERTIFICATION OF TAX LEVY ORDINANCE  
DUPAGE TOWNSHIP

The undersigned, duly elected, qualified and acting clerk of DuPage Township, Will County, Illinois, does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance, of said township for the year 2020, as adopted the 119<sup>th</sup> day of December 2019.

This certification is made and filed pursuant to the requirement of (60ILCUS 1/75-20) and on behalf of DuPage Township, Will County, Illinois.

This certification must be filed by the last Tuesday in December.

Dated this 19<sup>th</sup> day of December 2019

X

\_\_\_\_\_  
Town Clerk

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2019

X

\_\_\_\_\_  
Lauren Statley Ferry, County Clerk

# DuPage Township

## Tax Levy 2019 Payable 2020 Worksheet

Equalized Assessed Value (EAV) for 2019 Payable 2020  
\$3,297,331,046.00

2019 Payable 2020	LEVY	EAV	Rate:
Town Fund	\$ 1,880,213.63	\$ 3,297,331,046.00	0.0570%
General Assistance	\$ 244,460.04	\$ 3,297,331,046.00	0.0074%
Social Security	\$ 95,000.00	\$ 3,297,331,046.00	0.0029%
IMRF	\$ 120,642.61	\$ 3,297,331,046.00	0.0037%
Total:	\$ 2,340,316.28	\$ 3,297,331,046.00	0.0710%

2018 Payable 2019 Actual	Rate:
Town Fund	0.0563%
General Assistance	0.0077%
Social Security	0.0027%
IMRF	0.0038%
Total:	0.0705%

2019	\$ 2,340,316.28	Rate:	0.0710%
2018	\$ 2,238,238.02	Rate:	0.0705%
Difference:	\$ 102,078.26		



LAUREN STALEY FERRY  
WILL COUNTY CLERK

WWW.THEWILLCOUNTYCLERK.COM

302 N. CHICAGO STREET, JOLIET, IL 60432

COCLRK@WILLCOUNTYILLINOIS.COM

815-740-4615

FAX: 815-740-4699

**CERTIFICATE OF COMPLIANCE WITH TRUTH IN TAXATION**

IN ACCORDANCE WITH CHAPTER 35 SECTIONS 200/18-55

THROUGH 200/18-101.65 ILLINOIS COMPILED STATUTES

I, KULSUM ALI (Presiding Officer of District), hereby  
certify to the Will County Clerk that DUPAGE TOWNSHIP  
(Name of District) has complied with all provisions of Truth in Taxation, as amended,  
with respect to the adoption of the tax levy for year 20 19.

(CHECK ONE BOX)



The District levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are **inapplicable**.

OR



The District levied an amount of ad valorem tax that is greater than 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are **applicable** and have been met.

Said public hearing was held on \_\_\_\_\_ (Date).

[Signature]

Signature of Presiding Officer

12/23/19

Date

(Attach this Certificate to Tax Levy)  
rev 10/2009

**PRINT**



**TRUTH IN TAXATION  
(35 ILCS 200/18-55)**

The **Truth in Taxation** law establishes procedures taxing districts must follow in the adoption of their property tax levies; see 35 ILCS 200/18-55 through 35 ILCS 200/18-100.

The Truth in Taxation law requires a taxing district to compare the amount of its proposed aggregate property tax levy, to the amount of taxes extended for the district in the prior year. A notice must be published in a newspaper and a public hearing must be held, if the proposed aggregate tax levy is more than 5% greater than the previous year's tax extension.

To comply with the law, it is necessary to understand some important terms:

**"Taxing district"** means any unit of local government, including a home rule unit, school district, or community college district with the power to levy property taxes. The law also applies to new taxing districts.

**"Aggregate levy"** means the annual corporate property tax levy plus the special purpose levies that are made annually. Examples of special purpose tax levies include taxes for pension plans, social security, unemployment insurance, worker's compensation, liability insurance, police protection, fire protection, etc. The aggregate levy does not include debt service levies, tax levies made to pay leases to public building commissions, taxes for election expenses or the Permanent Road levy of a road district.

**"Debt Service levy"** means levies made to retire the principal or pay interest on bonds, notes or other financial instruments that are indebtedness of the taxing district.

**"Tax extension"** is the amount of taxes billed to property taxpayers of the taxing district in the previous year.

**Step #1: Determine the Proposed Aggregate Tax Levy**

The Law requires the corporate authorities of each taxing district to determine (estimate) the amount of its proposed aggregate tax levy. The determination of the proposed aggregate tax levy must be made **not less than 20 days** before the adoption of the levy ordinance. The proposed aggregate tax levy is the key in deciding whether a notice must be published and a hearing conducted. Because of the importance of the proposed levy, it is recommended that it be recorded in the minutes of the governing board meeting.

If the taxing district abated any portion of its taxes before the previous tax extension was made, the abated amount should be add back to the extension.

Internet Address <http://www.commerce.state.il.us>

620 East Adams Street  
Springfield, Illinois 62701

217/782-7500  
Fax: 217/524-1627 xTDD: 800/785-6055

James R. Thompson Center  
100 West Randolph Street, Suite 3-400  
Chicago, Illinois 60601

312/814-7179  
Fax: 312/814-6732 xTDD: 800/419-0667

607 East Adams Street  
Springfield, Illinois 62701

217/785-2800  
Fax: 217/785-2618 xTDD: 217/785-6055

2309 West Main, Suite 118  
Marion, Illinois 62959

618/997-4394  
Fax: 618/997-1825 x TDD Relay: 800/526-0844

**Step #2: Calculate the Percentage Increase**

The estimate of the proposed aggregate tax levy is then compared to the previous year's tax extension. If the proposed tax levy is more than a 5% increase over the amount of the previous year's extension, the district must publish a notice in a newspaper and conduct a hearing.

The following is an example of how a district decides whether it must publish a notice in a newspaper and conduct a hearing.

**Example:**

A taxing district determines (estimates) that its **proposed aggregate tax levy will be \$104,000.**

Last year's **extension is \$98,000** (Obtained from the county clerk's office)

To compute the percentage increase, subtract last year's tax extension from the proposed aggregate tax levy. Divide the remainder by last year's extension, and then multiply by 100.

$$104,000 - 98,000 = 6,000 \quad (\text{Subtract last year's tax extension from the proposed aggregate tax levy})$$

$$\frac{6,000}{98,000} = .0612 \quad (\text{Divide the remainder by last year's extension})$$

$$.0612 \times 100 = 6.12\% \quad (\text{Multiply by 100})$$

The percentage increase is greater than the allowable increase of 5%. Therefore, a newspaper notice and a public hearing are required.

**Step #3: Publish Notice in Newspaper (Section 18-75)**

The notice must be published in an English language newspaper, in accordance with following requirements:

1. If the taxing district is located **entirely in one county**, the notice must be published in an English language newspaper of general circulation published in the taxing district. If there is no such newspaper, the notice must be published in an English language newspaper of general circulation published in the county and having circulation in the taxing district.
2. If the taxing district is located **primarily in one county**, but extends into adjoining counties, the notice must be published in a newspaper of general circulation published in the taxing district. If there is no such newspaper, the notice must be published in a newspaper of general circulation published in each county in which any part of the district is located.
3. If the taxing district includes all or a **large portion of 2 or more counties**, the notice must be published in a newspaper of general circulation published in each county in which any part of the district is located.

The hearing notice must meet the following requirements:

- It must appear not more than 14 days nor less than 7 days before the date of the public hearing.
- It must be at least 1/8 page in size.
- It must be enclosed in a black border not less than 1/4 inch wide.
- The smallest type used must be 12 point.
- It may not appear in the classified or legal section of the newspaper.
- It may not contain any additional information not required by the law.

(See Exhibit A for the language of the Section 18-80 Hearing Notice. The requirement in the statutes is that the notice shall be published in substantially the form shown.)

#### **Step #4: Conduct the Public Hearing**

All hearings must be open to the public. The corporate authority of the taxing district must explain the reasons for the levy and any proposed increase. The taxing district must permit anyone desiring to be heard an opportunity to present testimony. The taxing district may establish reasonable time limits for testimony. The hearing cannot coincide with the hearing on the proposed budget.

After the hearing is conducted, the governing body of the taxing district may adopt the tax levy.

#### **Step #5: A Second Notice May Be Required (Section 18-85)**

In some instances, a second notice may be required. If the final aggregate tax levy ordinance adopted is larger than the amount stated in the published notice, a second notice is required. The second notice must be published within 15 days of the adoption of the levy. (See Exhibit B: Notice If Adopted Levy Exceeds Proposed Levy)

If the district did not have to publish a hearing notice because its proposed levy did not exceed 5% of the prior year's extension, but its adopted levy was greater than 5% of the extension, then it would also have to publish a notice as in Exhibit B.

#### **Step #6: Certificate of Compliance (Section 18-90)**

The law restricts the county clerk from extending an amount of taxes more than 5% over the prior year's extension unless the tax levy ordinance is accompanied by a certificate from the presiding officer of the district certifying compliance with the law.

(See Exhibit C: Sample Truth in Taxation Certificate of Compliance)

The information in this pamphlet is to be used only as a general guide to the Truth in Taxation Law. It is not a substitute for a careful reading of the law and should not be considered as legal advice. Taxing districts may need to contact and consult with their attorney if there are additional questions about the law.

**EXHIBIT A  
HEARING NOTICE  
(35 ILCS 200/18-80)**

Notice of Proposed Property Tax Increase for ... (commonly known name of taxing district).

I. A public hearing to approve a proposed property tax levy increase for ... (legal name of the taxing district)... for ... (year) ... will be held on ... (date) ... at ... (time) ... at ... (location).

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact ... (name, title, address and telephone number of an appropriate official).

II. The corporate and special purpose property taxes extended or abated for ... (preceding year) ... were ... (dollar amount of the final aggregate levy as extended, plus the amount abated by the taxing district prior to extension).

The proposed corporate and special purpose property taxes to be levied for ... (current year) ... are ... (dollar amount of the proposed aggregate levy). This represents a ... (percentage) ... increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for ... (preceding year) ... were ... (dollar amount).

The estimated property taxes to be levied for debt service and public building commission leases for ... (current year) ... are ... (dollar amount). This represents a ... (percentage increase or decrease) ... over the previous year.

IV. The total property taxes extended or abated for ... (preceding year) ... were ... (dollar amount).

The estimated total property taxes to be levied for ... (current year) ... are ... (dollar amount). This represents a ... (percentage increase or decrease) ... over the previous year.

Size ----- Not less than 1/8 of page in size.

Type ----- Smallest type used shall be twelve points.

Border ----- Enclosed in a black border no less than 1/4 inch wide.

Location ----- Shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

Other Information --- Any notice, which includes any information not specified and required by this Article, shall be an invalid notice.

**EXHIBIT B**  
**NOTICE IF ADOPTED LEVY EXCEEDS PROPOSED LEVY**  
**(35 ILCS 200/18-85)**

A second notice may be required if the aggregate levy adopted is greater than the amount stated in the notice in Exhibit A. This notice would also be required if the adopted levy is more than 5% greater than the taxes extended for the prior year and no notice was initially required.

Notice of Adopted Property Tax Increase for ... (commonly known name of taxing district).

I. The corporate and special purpose property taxes extended or abated for ... (preceding year) ... were ... (dollar amount of the final aggregate levy as extended).

The adopted corporate and special purpose property taxes to be levied for ... (current year) ... are ... (dollar amount of the proposed aggregate levy). This represents a ... (percentage) ... increase over the previous year.

II. The property taxes extended for debt service and public building commission leases for ... (preceding year) ... were ... (dollar amount).

The estimated property taxes to be levied for debt service and public building commission leases for ... (current year) ... are ... (dollar amount). This represents a ... (percentage increase or decrease) ... over the previous year.

III. The total property taxes extended or abated for ... (preceding year) ... were ... (dollar amount).

The estimated total property taxes to be levied for ... (current year) ... are ... (dollar amount). This represents a ... (percentage increase or decrease) ... over the previous year.

- Size ----- Not less than 1/8 of page in size.  
Type ----- Smallest type used shall be twelve points.  
Border ----- Enclosed in a black border no less than 1/4 inch wide.  
Location ----- Shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear.  
Other Information ---- Any notice, which includes any information not specified and required by this Article, shall be an invalid notice.