

Levy Presentation

Beecher 200U

December 10, 2025



Question 1:

*Must we hold a Truth in
Taxation Hearing?*

Not this year.

Any time that a school's proposed aggregate levy is more than 5.0% larger than last year's aggregate extension, a Truth in Taxation Hearing must be held. Will County is a PTELL county.

Question 2:

Could you define some of those terms?

PTELL – Property Tax Extension Limitation Law.

This prohibits the school from
receiving more than CPI or
5% (whichever is less)
aggregate. A referendum
would be required for more.

levy – A levy is the projected
amount of taxes for next year.
This educated guess is based
on preliminary EAV
assessments from the county
office.

extension - An extension is the actual amount of tax revenue that the school receives in a year. In simple terms, the levy is what a school thinks it will get next year, but an extension is what a school actually received last year.

aggregate - In the world of local property taxes, the term aggregate refers to the total amount of taxes received without accounting for the repayment of long-term debt.

Question 3:

*What is Beecher's
proposed total levy?*



The rate last year was 5.09.
The proposed levy rate is 4.99.

Last Year's Total Extension:
\$ 11.68M

This Year's Total Levy:
\$ 12.26M

Percent Increase:
4.9%

Question 4:

Is this percent the one used to determine a need for a Truth in Taxation Hearing?

Yes. Beecher does not have a levied bond so there are no additions to the extension.

Beecher's total levy is the same as the project extension.

Question 5:

So, to confirm, since the aggregate increase is 4.9%, Beecher does not need a Truth in Taxation Hearing?

Correct. Since this levy is less than 5%, there is no need for a formal hearing.

Question 6:

What is the “anticipated”
total tax rate?

This Year's Total

Tax Rate: 5.09

Next Year's Anticipated

Total Tax Rate: 4.99

Percent Decrease: 2.0%

Question 7:

Why are you using the
word *anticipated*?

The levy numbers are based on *projected* EAV data. The actual data is not available until March.

Therefore, all figures surrounding the December levy are speculative in nature, and it is important to convey this uncertainty by using the word *anticipated*.



Question 8:

Who decides the EAV?

The Clerk's Office of Will
County provides the
preliminary numbers and
final numbers. These
numbers do not come from
200U

Question 9:

What does levy history of 200U look like?

Levy Year	Limiting Rate	Percent Change	Revenue	Extension	Total	Percent Change
2017	5.60	-2.3%	8.31M	1.26	6.86	-1.6%
2018	5.51	-1.6%	8.51M	1.30	6.81	-.8%
2019	5.18	-6.0%	8.51M	1.29	6.47	-5%
2020	5.07	-2.1%	8.74M	1.29	6.35	-1.8%
2021	4.85	-3.5%	8.91M	1.16	6.03	-4.5%
2022	4.78	-1.6%	9.47M	0.00	4.78	-20.9%
2023	5.35	11.7%	11.27M	0.00	5.35	11.7%
2024	5.09	-4.8%	11.68M	0.00	5.09	-4.8%
2025	4.99	-2.0%	12.26M	0.00	4.99	-2.0%

Question 10:

Are my taxes going up or down? You have given a lot of numbers.

Well, it depends on your EAV


Estimated Property Tax Bill Calculator (for the School District Levy Only)			
Enter EAV and Tax Rate in Red Boxes			
LAST YEARS EAV & TAX RATE			
Last Year's Equalized Assessed Value (EAV)		\$300,000.00	<-- Enter Here
1/3 EAV = Taxable Value	divide by 3	\$100,000.00	
Per \$100 of Taxable Value	divide by 100	\$1,000.00	
Times last year's tax rate	\$5.09	\$5,085.50	
NEW EAV, TAX RATE CHANGE			
Current Equalized Assessed Value (EAV)		\$320,000.00	<-- Enter Here
1/3 EAV = Taxable Value	divide by 3	\$106,666.67	
Per \$100 of Taxable Value	divide by 100	\$1,066.67	
Times proposed tax rate	\$4.99	\$5,322.67	
\$ change			\$237.17
SAME EAV, TAX RATE CHANGE			
Current Equalized Assessed Value (EAV)		\$300,000.00	<-- Enter Here
1/3 EAV = Taxable Value	divide by 3	\$100,000.00	
Per \$100 of Taxable Value	divide by 100	\$1,000.00	
Times proposed tax rate	\$4.99	\$4,990.00	
\$ change			-\$95.50

CAUTION:
Download a Copy
before entering
your data.

Question 11:

*Can I figure out my anticipated
tax?*

We have created a link on the website:

 Levy Presentation 12/9/24
 Levy Calculator (Excel download)

<https://docs.google.com/spreadsheets/d/1HuHsC3ewVI-wjTbesQKBj0bXsqCcpComUioidkG8YAY/copy?usp=sharing>

Question 12:

Policy 4:10
Operational Fund Exp

	Education	O&M	Transport	Total
3-Yr Avg	7,252,992	1,637,638	1,184,055	10,074,685
Times 2.5----- 25,186,711				
Our reserves of these operational costs are \$11,353,155, well below the 2.5 threshold for a reduction plan				

Question 13:

*When does the school receive
levy disbursements?*

May ~10%,
June ~ 25%,
July ~5%,
Aug ~10%,
Sept ~25%,
Oct ~5%,
Nov ~5%,
Dec ~10%,
Jan-April 0%