

## Equalized Assessed Value (EAV)

<u>Year</u>	<u>Farm</u>	<u>Commercial</u>	<u>Residential</u>	<u>Railroad</u>	<u>Industrial</u>	<u>Other Co.</u>	<u>Total</u>	<u>% Change</u>
1991	\$14,574,980	\$6,002,480	\$56,874,720	\$244,444	\$0	\$15,325	\$77,711,949	-
1992	\$15,146,190	\$6,245,350	\$59,467,770	\$309,348	\$0	\$18,185	\$81,186,843	4.47%
1993	\$16,273,030	\$6,699,050	\$64,464,780	\$341,541	\$0	\$18,185	\$87,796,586	8.14%
1994	\$17,560,620	\$7,389,940	\$69,801,180	\$395,487	\$0	\$20,606	\$95,167,833	8.40%
1995	\$18,410,780	\$7,790,350	\$78,220,540	\$459,982	\$0	\$21,199	\$104,902,851	10.23%
1996	\$18,165,830	\$8,733,890	\$87,612,740	\$471,837	\$0	\$24,074	\$115,008,371	9.63%
1997	\$19,025,680	\$9,239,880	\$95,844,700	\$597,652	\$0	\$27,001	\$124,734,913	8.46%
1998	\$20,995,970	\$9,756,740	\$102,924,550	\$615,445	\$0	\$29,720	\$134,322,425	7.69%
1999	\$22,826,000	\$10,060,000	\$108,809,940	\$643,067	\$0	\$31,113	\$142,370,120	5.99%
2000	\$23,665,400	\$10,006,640	\$112,972,230	\$509,763	\$0	\$75,580	\$147,229,613	3.41%
2001	\$23,307,110	\$10,500,869	\$121,409,510	\$517,940	\$0	\$79,709	\$155,815,138	5.83%
2002	\$22,352,222	\$11,804,739	\$130,351,758	\$533,640	\$0	\$80,080	\$165,122,439	5.97%
2003	\$21,317,102	\$13,071,879	\$142,054,684	\$555,644	\$0	\$36,113	\$177,035,422	7.21%
2004	\$20,877,135	\$14,102,445	\$149,648,819	\$522,155	\$0	\$75,185	\$185,225,739	4.63%
2005	\$21,067,336	\$14,665,348	\$168,056,528	\$514,003	\$0	\$76,981	\$204,380,196	10.34%
2006	\$22,451,426	\$14,939,512	\$182,556,490	\$586,383	\$18,670	\$75,937	\$220,628,418	7.95%
2007	\$23,855,819	\$15,762,374	\$199,501,883	\$653,716	\$19,320	\$85,541	\$239,878,653	8.73%
2008	\$25,250,814	\$16,979,971	\$210,742,617	\$773,076	\$19,880	\$86,317	\$253,852,675	5.83%
2009	\$26,544,891	\$18,197,905	\$216,422,453	\$965,678	\$19,880	\$87,707	\$262,238,514	3.30%
2010	\$27,631,829	\$19,734,027	\$219,191,709	\$1,020,212	\$19,880	\$86,707	\$267,684,364	2.08%
2011	\$29,214,014	\$19,993,208	\$222,718,103	\$1,125,181	\$19,450	\$86,001	\$273,155,957	2.04%
2012	\$30,543,810	\$20,326,249	\$221,961,060	\$1,143,564	\$19,450	\$84,336	\$274,078,469	0.34%
2013	\$31,903,434	\$19,567,712	\$227,581,967	\$1,105,081	\$19,060	\$82,825	\$280,260,079	2.26%
2014	\$34,349,529	\$21,199,321	\$235,070,745	\$1,087,531	\$19,060	\$82,825	\$291,809,011	4.12%
2015	\$35,035,549	\$21,495,440	\$245,372,290	\$1,176,527	\$19,060	\$82,825	\$303,181,691	3.90%
2016	\$36,803,637	\$21,397,172	\$262,274,704	\$1,101,637	\$13,940	\$82,825	\$321,673,915	6.10%
2017	\$38,863,133	\$21,440,021	\$271,143,318	\$1,010,035	\$14,230	\$86,114	\$332,556,851	3.38%
2018	\$39,621,847	\$24,298,970	\$291,578,890	\$1,114,792	\$14,230	\$90,602	\$356,719,331	7.27%
2019	\$40,764,563	\$23,568,891	\$301,899,817	\$978,188	\$14,460	\$92,703	\$367,318,622	2.97%

Average annual EAV increase from 1991 to 2019 **5.74%**

# Historical Tax Rates

(Per \$100 Equalized Assessed Valuation)

Levy Year	Fiscal Year	LEVY CATEGORIES										TOTAL
		Education	Building	Bond	Trans	IMRF/SS	Working Cash	Tort Liability	Tech. & Leasing	Special Education	Fire & Safety	
1990	1991-1992	\$1.84	\$0.50	\$1.4611	\$0.20	\$0.2666	\$0.05	\$0.1866	-	\$0.04	\$0.05	<b>\$4.5943</b>
1991	1992-1993	\$1.84	\$0.50	\$1.4657	\$0.1493	\$0.2702	\$0.05	\$0.1930	-	\$0.04	\$0.05	<b>\$4.5582</b>
1992	1993-1994	\$1.84	\$0.50	\$1.4836	\$0.1506	\$0.2771	\$0.05	\$0.1971	-	\$0.04	\$0.05	<b>\$4.5884</b>
1993	1994-1995	\$2.4278	\$0.4955	\$0.8138	\$0.1982	\$0.2217	\$0.0495	\$0.1919	-	\$0.0396	\$0.0495	<b>\$4.4875</b>
1994	1995-1996	\$2.45	\$0.50	\$0.8962	\$0.20	\$0.2746	\$0.05	\$0.2803	-	\$0.04	\$0.05	<b>\$4.7411</b>
1995	1996-1997	\$2.45	\$0.50	\$0.7708	\$0.20	\$0.2698	\$0.05	\$0.3260	-	\$0.04	-	<b>\$4.6066</b>
1996	1997-1998	\$2.45	\$0.50	\$0.8770	\$0.20	\$0.2973	\$0.05	\$0.4320	-	\$0.04	-	<b>\$4.8463</b>
1997	1998-1999	\$2.45	\$0.50	\$0.7619	\$0.20	\$0.3688	\$0.05	\$0.3768	\$0.05	\$0.04	-	<b>\$4.7975</b>
1998	1999-2000	\$2.45	\$0.50	\$0.7175	\$0.20	\$0.3425	\$0.05	\$0.3499	\$0.05	\$0.04	-	<b>\$4.6999</b>
1999	2000-2001	\$2.45	\$0.50	\$0.7250	\$0.20	\$0.3231	\$0.05	\$0.3301	\$0.05	\$0.04	\$0.05	<b>\$4.7182</b>
2000	2001-2002	\$2.45	\$0.50	\$0.7610	\$0.20	\$0.2955	\$0.05	\$0.3192	\$0.05	\$0.04	\$0.05	<b>\$4.7157</b>
2001	2002-2003	\$2.45	\$0.50	\$0.7646	\$0.20	\$0.1380	\$0.05	\$0.5010	\$0.05	\$0.04	-	<b>\$4.6936</b>
2002	2003-2004	\$2.45	\$0.50	\$0.8090	\$0.20	\$0.2422	\$0.05	\$0.4154	\$0.05	\$0.04	-	<b>\$4.7543</b>
2003	2004-2005	\$2.45	\$0.50	\$0.8217	\$0.20	\$0.1921	\$0.05	\$0.4095	\$0.05	\$0.04	\$0.05	<b>\$4.7633</b>
2004	2005-2006	\$2.45	\$0.50	\$0.8034	\$0.20	\$0.2127	\$0.05	\$0.4319	\$0.05	\$0.04	\$0.05	<b>\$4.7880</b>
2005	2006-2007	\$2.45	\$0.50	\$0.8115	\$0.20	\$0.2936	\$0.05	\$0.3425	\$0.05	\$0.04	\$0.04	<b>\$4.7781</b>
2006	2007-2008	\$2.45	\$0.50	\$0.7978	\$0.20	\$0.3399	\$0.05	\$0.3286	\$0.05	\$0.04	\$0.04	<b>\$4.7975</b>
2007	2008-2009	\$2.45	\$0.50	\$0.7701	\$0.20	\$0.3127	\$0.05	\$0.2710	\$0.05	\$0.04	\$0.05	<b>\$4.6938</b>
2008	2009-2010	\$2.45	\$0.50	\$0.7529	\$0.20	\$0.3250	\$0.05	\$0.1773	\$0.05	\$0.04	\$0.05	<b>\$4.5952</b>
2009	2010-2011	\$2.45	\$0.50	\$0.7778	\$0.20	\$0.2002	\$0.05	\$0.0000	\$0.05	\$0.04	\$0.05	<b>\$4.3180</b>
2010	2011-2012	\$2.45	\$0.50	\$0.6375	\$0.20	\$0.3176	\$0.05	\$0.1121	\$0.05	\$0.04	\$0.05	<b>\$4.4072</b>
2011	2012-2013	\$2.45	\$0.50	\$0.5839	\$0.20	\$0.3286	\$0.05	\$0.1464	\$0.05	\$0.04	\$0.05	<b>\$4.3989</b>
2012	2013-2014	\$2.45	\$0.50	\$0.6246	\$0.20	\$0.3466	\$0.05	\$0.1824	\$0.05	\$0.04	\$0.05	<b>\$4.4936</b>
2013	2014-2015	\$2.45	\$0.50	\$0.6960	\$0.20	\$0.2854	\$0.05	\$0.1784	\$0.05	\$0.04	\$0.05	<b>\$4.4998</b>
2014	2015-2016	\$2.45	\$0.50	\$0.7082	\$0.20	\$0.2398	\$0.05	\$0.2227	\$0.05	\$0.04	\$0.05	<b>\$4.5107</b>
2015	2016-2017	\$2.45	\$0.50	\$0.7277	\$0.20	\$0.2374	\$0.05	\$0.2358	\$0.05	\$0.04	\$0.05	<b>\$4.5409</b>
2016	2017-2018	\$2.45	\$0.50	\$0.7064	\$0.20	\$0.2798	\$0.05	\$0.2332	\$0.05	\$0.04	\$0.05	<b>\$4.5594</b>
2017	2018-2019	\$2.45	\$0.50	\$0.6987	\$0.20	\$0.3008	\$0.05	\$0.2255	\$0.05	\$0.04	\$0.05	<b>\$4.5650</b>
2018	2019-2020	\$2.45	\$0.50	\$0.6603	\$0.20	\$0.3450	\$0.05	\$0.2299	\$0.05	\$0.04	\$0.05	<b>\$4.5752</b>
2019	2020-2021	\$2.45	\$0.50	\$0.6397	\$0.20	\$0.3650	\$0.05	\$0.2532	\$0.05	\$0.04	\$0.05	<b>\$4.5979</b>
<b>AVERAGE for last 30 years</b>												<b>\$4.6228</b>

*Note : The tax rates for Bond and Interest are set by the County Clerk and are based on the levy adopted by the Board of Education and the Assessed Valuation which were determined by the Local Assessor.*

# Champaign County K-12 Tax Rates

(Ranked from highest to lowest)

<b><u>School District</u></b>	<b><u>2019 Tax Rate</u></b>
Rantoul City Schools #137 (K-8)   Rantoul TWP HSD #193 (9-12)	6.6535
Ludlow CCSD #142 (K-8)   Rantoul TWP HSD #193 (9-12)	5.7976
Prairieview-Ogden CCSD #197 (K-8)   Rantoul TWP HSD #193 (9-12)	5.4079
Urbana SD #116 (K-12)	5.7188
Thomasboro CCSD #130 (K-8)   Rantoul TWP HSD #193 (9-12)	5.2981
Gifford CCSD #188 (K-8)   Rantoul TWP HSD #193 (9-12)	5.0203
Champaign CUSD #4 (K-12)	5.0507
Prairieview-Ogden CCSD #197 (K-8)   SJOHS #305 (9-12)	4.7508
Heritage CUSD #8 (K-12)	4.8882
Fisher CUSD #1 (K-12)	4.6874
St. Joseph CCSD #169 (K-8)   SJOHS #305 (9-12)	4.7508
<b>Mahomet-Seymour CUSD #3 (K-12)</b>	<b>4.5979</b>
Tolono CUSD #7 (K-12)	4.0729

***Average= 5.1304***

Based on County Assessor's Estimate

**CERTIFICATE OF LEVY 2020**  
**FOR TAXES EXTENDED 2021-2022- What has been estimated by the Assesor**

ACTUAL EAV - 2019 LEVY 367,318,622  
 Assessor's ANTICIPATED EAV INCREASE 3.79%  
 ANTICIPATED EAV - 2020 LEVY 381,231,923

	Actual 2020 RATES	FY 2020 EXTENDED DOLLARS	PROPOSED 2021 RATES	FY 2021 EXTENDED DOLLARS	Percent w/o Referendum	Percent with Referendum
EDUCATION	2.45000%	8,999,306.24	2.45000%	9,340,182	1.84	4.00
FIRE PREV/SFTY	0.05000%	183,659.31	0.05000%	190,616	0.05	0.10
OPERATIONS BLDG MAINT	0.50000%	1,836,593.11	0.50000%	1,906,160	0.50	0.75
TRANSPORTATION	0.20000%	734,637.24	0.20000%	762,464	0.20	As needed
WORKING CASH	0.05000%	183,659.31	0.05000%	190,616	0.05	n/a
SPECIAL EDUCATION	0.04000%	146,927.45	0.04000%	152,493	0.04	0.80
TECHNOLOGY LEASE	0.05000%	183,659.31	0.05000%	190,616	0.05	0.10
MUNICIPAL RETIREMENT	0.18250%	670,356.49	0.18362%	700,000	As Needed	n/a
SOCIAL SECURITY	0.18250%	670,356.49	0.18362%	700,000	As Needed	n/a
TORT	0.25320%	930,050.75	0.27175%	1,036,000	As Needed	n/a
2020 AGGREGATE LEVY EXTENDED IN FY22			3.97898%	15,169,147	New Dollars to District Less B&I \$629,941.43	
2019 AGGREGATE LEVY EXTENDED IN FY21	3.95820%	14,539,206				
Bond and Interest	0.63970%	2,349,737.22	0.61891%	2,359,500		
Total	4.5979%	16,888,942.92	4.5979%	17,528,647		

Calculation of Increase Percentage as Required for Truth in Taxation			
FY2021 Extended Dollars	14,539,206	FY2022 Extended Dollars	15,169,147
Less Technology Lease	183,659	Less Technology Lease	190,616
Total	14,355,546		14,978,531
FY2021 Total	14,355,546		
Less FY2022 Total	14,978,531		
Dollar Increase	622,985		
Divided by FY2021 Dollars	14,355,546		
Total Percentage Increase	4.3397%		

**Must be under 5% or a Truth  
in Taxation Hearing is  
required**

# Proposed Levy with Balloon for Restricted Funds

## CERTIFICATE OF LEVY 2020

### FOR TAXES EXTENDED 2021-2022- What is recommended with Balloon for Restricted accounts- basing as needed funds off of Assesor's estimate

ACTUAL EAV - 2019 LEVY 367,318,622  
 Assessor's ANTICIPATED EAV INCREASE 4.50%  
 ANTICIPATED EAV - 2020 LEVY 383,847,960

	Actual 2020 RATES	FY 2020 EXTENDED DOLLARS	PROPOSED 2021 RATES	FY 2021 EXTENDED DOLLARS	Percent w/o Referendum	Percent with Referendum
EDUCATION	2.45000%	8,999,306.24	2.45000%	9,404,275	1.84	4.00
FIRE PREV/SFTY	0.05000%	183,659.31	0.05000%	191,924	0.05	0.10
OPERATIONS BLDG MAINT	0.50000%	1,836,593.11	0.50000%	1,919,240	0.50	0.75
TRANSPORTATION	0.20000%	734,637.24	0.20000%	767,696	0.20	As needed
WORKING CASH	0.05000%	183,659.31	0.05000%	191,924	0.05	n/a
SPECIAL EDUCATION	0.04000%	146,927.45	0.04000%	153,539	0.04	0.80
TECHNOLOGY LEASE	0.05000%	183,659.31	0.05000%	191,924	0.05	0.10
MUNICIPAL RETIREMENT	0.18250%	670,356.49	0.18236%	700,000	As Needed	n/a
SOCIAL SECURITY	0.18250%	670,356.49	0.18236%	700,000	As Needed	n/a
TORT	0.25320%	930,050.75	0.26990%	1,036,000	As Needed	n/a
2020 AGGREGATE LEVY EXTENDED IN FY22			3.97463%	15,256,523	New Dollars to District Less B&I \$717,317.08	
2019 AGGREGATE LEVY EXTENDED IN FY21	3.95820%	14,539,206				
Bond and Interest	0.63970%	2,349,737.22	0.61470%	2,359,500.00		
Total	4.5979%	16,888,942.92	4.5893%	17,616,023		

Calculation of Increase Percentage as Required for Truth in Taxation			
FY2021 Extended Dollars	14,539,206	FY2022 Extended Dollars	15,256,523
Less Technology Lease	183,659	Less Technology Lease	191,924
Total	14,355,546		15,064,599
FY2021 Total	14,355,546		
	15,064,599		
Dollar Increase	709,052		
Divided by FY2021 Dollars	14,355,546		
Total Percentage Increase	4.9392%		

Must be under 5% or a Truth  
in Taxation Hearing is  
required

**RESOLUTION CONCERNING AND EFFECTING TAX LEVY FOR 2020**

WHEREAS, Mahomet-Seymour Community Unit School District No. 3, Champaign County, Illinois ascertained and determined and does hereby ascertain and determine that the sum of \$9,404,275 must be raised for educational purposes; the sum of \$1,919,240 must be raised for operations and maintenance purposes; the sum of \$767,696 be raised for transportation purposes; the sum of \$191,924 must be raised for working cash purposes; the sum of \$700,000 must be raised for municipal retirement purposes; the sum of \$700,000 must be raised for social security purposes; the sum of \$191,924 must be raised for fire prevention, safety, energy conservation, handicapped accessibility and school security; the sum of \$1,036,000 must be raised for tort immunity purposes; the sum of \$153,539.21 must be raised for special education purposes; and the sum of \$191,924 must be raised for technology lease/purchase purposes.

WHEREAS, all provisions of the Truth-in-Taxation Act have been complied with in anticipation of the adoption of the tax levy, hereinafter made.

NOW, THEREFORE BE IT RESOLVED accordingly that the amounts contained in the first recital above are hereby levied for the purposes set forth in connection with each of said amounts for the year 2020 and certified and returned forthwith to the County Clerks of Champaign and Piatt Counties, Illinois, and that the President and Secretary of this Board shall duly certified said tax levy in the form and manner as prescribed by statute and in substantially the form attached hereto.

BE IT FURTHER RESOLVED, that the President of this Board shall execute and file with such Certificate of Tax Levy a certificate that all provisions of the Truth-in-Taxation Act have been complied with.

APPROVED AND ADOPTED at a regular meeting of the Board of Education of Mahomet-Seymour Community Unit School District No. 3, Champaign County, Illinois this 14th of December, 2020.

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President, Board of Education

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Secretary, Board of Education

Original: ☒   
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 Mahomet-Seymour CUSD #3	District Number 09-010-0030-26	County Champaign/Piatt
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Amount of Levy

Educational	\$ 9,404,275
Operations & Maintenance	\$ 1,919,240
Transportation	\$ 767,696
Working Cash	\$ 191,924
Municipal Retirement	\$ 700,000
Social Security	\$ 700,000

Fire Prevention & Safety *	\$ 191,924
Tort Immunity	\$ 1,036,000
Special Education	\$ 153,539
Leasing	\$ 191,924
Other	\$ 0
Other	\$ 0
Total Levy	\$ 15,256,523

\* 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 9,404,275 dollars to be levied as a special tax for educational purposes; and  
the sum of 1,919,240 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 767,696 dollars to be levied as a special tax for transportation purposes; and  
the sum of 191,924 dollars to be levied as a special tax for a working cash fund; and  
the sum of 700,000 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 700,000 dollars to be levied as a special tax for social security purposes; and  
the sum of 191,924 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 1,036,000 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 153,539 dollars to be levied as a special tax for special education purposes; and  
the sum of 191,924 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 14th day of December 20 20.

\_\_\_\_\_  
(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 5.

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(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. #3, Champaign/Piatt County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2020, 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 2020, is \$ \_\_\_\_\_.

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

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

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

*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 extended, 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 publication notice:*

Notice of Proposed Property Tax Increases for  
Mahomet-Seymour Community Unit School District #3

- I. A public hearing to approve a proposed tax levy increase for Mahomet-Seymour Community Unit School District #3 for 2020 will be held on December 14, 2020 at 6:30 pm in the Middletown Prairie Board Room.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Lindsey Hall, Superintendent of Schools, 1301 S. Bulldog Dr., Mahomet, IL 61853, or by calling (217) 586-2161.

- II. The corporate and special purpose property taxes extended or abated for 2019 were  
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The proposed corporate and special purpose taxes to be levied for 2020 are \$15,256,523. This represents a 4.94% increase over the previous year.

- III. The property taxes extended for debt service and public buildings commission leases for 2019 were \$2,349,737.22.

The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$2,359,500 after a proposed tax abatement to be filed in January 2021. This represents a 0.42% increase from the previous year.

- IV. The total property taxes extended or abated for 2019 were \$16,888,942.92. The estimated total property taxes to be levied for 2020 are \$17,616,023. This represents a 4.31% increase over the previous year.