



2021
Levy-
Permission to
Display

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%
2020	\$41,935,632	\$24,226,455	\$310,645,999	\$943,566	\$14,760	\$94,127	\$377,860,539	2.87%

Average annual EAV increase from 1991 to 2020 **5.64%**

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	\$4.5943
1991	1992-1993	\$1.84	\$0.50	\$1.4657	\$0.1493	\$0.2702	\$0.05	\$0.1930	-	\$0.04	\$0.05	\$4.5582
1992	1993-1994	\$1.84	\$0.50	\$1.4836	\$0.1506	\$0.2771	\$0.05	\$0.1971	-	\$0.04	\$0.05	\$4.5884
1993	1994-1995	\$2.4278	\$0.4955	\$0.8138	\$0.1982	\$0.2217	\$0.0495	\$0.1919	-	\$0.0396	\$0.0495	\$4.4875
1994	1995-1996	\$2.45	\$0.50	\$0.8962	\$0.20	\$0.2746	\$0.05	\$0.2803	-	\$0.04	\$0.05	\$4.7411
1995	1996-1997	\$2.45	\$0.50	\$0.7708	\$0.20	\$0.2698	\$0.05	\$0.3260	-	\$0.04	-	\$4.6066
1996	1997-1998	\$2.45	\$0.50	\$0.8770	\$0.20	\$0.2973	\$0.05	\$0.4320	-	\$0.04	-	\$4.8463
1997	1998-1999	\$2.45	\$0.50	\$0.7619	\$0.20	\$0.3688	\$0.05	\$0.3768	\$0.05	\$0.04	-	\$4.7975
1998	1999-2000	\$2.45	\$0.50	\$0.7175	\$0.20	\$0.3425	\$0.05	\$0.3499	\$0.05	\$0.04	-	\$4.6999
1999	2000-2001	\$2.45	\$0.50	\$0.7250	\$0.20	\$0.3231	\$0.05	\$0.3301	\$0.05	\$0.04	\$0.05	\$4.7182
2000	2001-2002	\$2.45	\$0.50	\$0.7610	\$0.20	\$0.2955	\$0.05	\$0.3192	\$0.05	\$0.04	\$0.05	\$4.7157
2001	2002-2003	\$2.45	\$0.50	\$0.7646	\$0.20	\$0.1380	\$0.05	\$0.5010	\$0.05	\$0.04	-	\$4.6936
2002	2003-2004	\$2.45	\$0.50	\$0.8090	\$0.20	\$0.2422	\$0.05	\$0.4154	\$0.05	\$0.04	-	\$4.7543
2003	2004-2005	\$2.45	\$0.50	\$0.8217	\$0.20	\$0.1921	\$0.05	\$0.4095	\$0.05	\$0.04	\$0.05	\$4.7633
2004	2005-2006	\$2.45	\$0.50	\$0.8034	\$0.20	\$0.2127	\$0.05	\$0.4319	\$0.05	\$0.04	\$0.05	\$4.7880
2005	2006-2007	\$2.45	\$0.50	\$0.8115	\$0.20	\$0.2936	\$0.05	\$0.3425	\$0.05	\$0.04	\$0.04	\$4.7781
2006	2007-2008	\$2.45	\$0.50	\$0.7978	\$0.20	\$0.3399	\$0.05	\$0.3286	\$0.05	\$0.04	\$0.04	\$4.7975
2007	2008-2009	\$2.45	\$0.50	\$0.7701	\$0.20	\$0.3127	\$0.05	\$0.2710	\$0.05	\$0.04	\$0.05	\$4.6938
2008	2009-2010	\$2.45	\$0.50	\$0.7529	\$0.20	\$0.3250	\$0.05	\$0.1773	\$0.05	\$0.04	\$0.05	\$4.5952
2009	2010-2011	\$2.45	\$0.50	\$0.7778	\$0.20	\$0.2002	\$0.05	\$0.0000	\$0.05	\$0.04	\$0.05	\$4.3180
2010	2011-2012	\$2.45	\$0.50	\$0.6375	\$0.20	\$0.3176	\$0.05	\$0.1121	\$0.05	\$0.04	\$0.05	\$4.4072
2011	2012-2013	\$2.45	\$0.50	\$0.5839	\$0.20	\$0.3286	\$0.05	\$0.1464	\$0.05	\$0.04	\$0.05	\$4.3989
2012	2013-2014	\$2.45	\$0.50	\$0.6246	\$0.20	\$0.3466	\$0.05	\$0.1824	\$0.05	\$0.04	\$0.05	\$4.4936
2013	2014-2015	\$2.45	\$0.50	\$0.6960	\$0.20	\$0.2854	\$0.05	\$0.1784	\$0.05	\$0.04	\$0.05	\$4.4998
2014	2015-2016	\$2.45	\$0.50	\$0.7082	\$0.20	\$0.2398	\$0.05	\$0.2227	\$0.05	\$0.04	\$0.05	\$4.5107
2015	2016-2017	\$2.45	\$0.50	\$0.7277	\$0.20	\$0.2374	\$0.05	\$0.2358	\$0.05	\$0.04	\$0.05	\$4.5409
2016	2017-2018	\$2.45	\$0.50	\$0.7064	\$0.20	\$0.2798	\$0.05	\$0.2332	\$0.05	\$0.04	\$0.05	\$4.5594
2017	2018-2019	\$2.45	\$0.50	\$0.6987	\$0.20	\$0.3008	\$0.05	\$0.2255	\$0.05	\$0.04	\$0.05	\$4.5650
2018	2019-2020	\$2.45	\$0.50	\$0.6603	\$0.20	\$0.3450	\$0.05	\$0.2299	\$0.05	\$0.04	\$0.05	\$4.5752
2019	2020-2021	\$2.45	\$0.50	\$0.6397	\$0.20	\$0.3650	\$0.05	\$0.2532	\$0.05	\$0.04	\$0.05	\$4.5979
2020	2021-2022	\$2.45	\$0.50	\$0.6308	\$0.20	\$0.3706	\$0.05	\$0.2742	\$0.05	\$0.04	\$0.05	\$4.6156
AVERAGE for last 30 years												\$4.6226

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)

<u>School District</u>	<u>2020 Tax Rate</u>
Rantoul City Schools #137 (K-8) Rantoul TWP HSD #193 (9-12)	6.6556
Urbana SD #116 (K-12)	5.8771
Ludlow CCSD #142 (K-8) Rantoul TWP HSD #193 (9-12)	5.6996
Prairieview-Ogden CCSD #197 (K-8) Rantoul TWP HSD #193 (9-12)	5.4157
Thomasboro CCSD #130 (K-8) Rantoul TWP HSD #193 (9-12)	5.2188
Champaign CUSD #4 (K-12)	5.1334
Prairieview-Ogden CCSD #197 (K-8) SJOHS #305 (9-12)	4.9710
Gifford CCSD #188 (K-8) Rantoul TWP HSD #193 (9-12)	4.9342
Heritage CUSD #8 (K-12)	4.9073
St. Joseph CCSD #169 (K-8) SJOHS #305 (9-12)	4.7280
Fisher CUSD #1 (K-12)	4.6506
Mahomet-Seymour CUSD #3 (K-12)	4.6156
Tolono CUSD #7 (K-12)	3.4473

Average= 5.0965

Based on County Assessor's Estimate

CERTIFICATE OF LEVY 2021
FOR TAXES EXTENDED 2022-2023- basing as needed funds off of Assesor's estimate

ACTUAL EAV - 2020 LEVY 377,860,539
 Assessor's ANTICIPATED EAV INCREASE 5.26%
 ANTICIPATED EAV - 2021 LEVY 397,751,649

	Actual CY 2020 RATES	FY 2021-2022 EXTENDED DOLLARS	PROPOSED CY 2021 RATES	FY 2022-2023 EXTENDED DOLLARS	Percent w/o Referendum	Percent with Referendum
EDUCATION	2.45000%	9,257,583.21	2.45000%	9,744,915.40	1.84	4.00
FIRE PREV/SFTY	0.05000%	188,930.27	0.05000%	198,876.11	0.05	0.10
OPERATIONS BLDG MAINT	0.50000%	1,889,302.70	0.50000%	1,988,758.14	0.50	0.75
TRANSPORTATION	0.20000%	755,721.08	0.20000%	795,503.45	0.20	As needed
WORKING CASH	0.05000%	188,930.27	0.05000%	198,876.11	0.05	n/a
SPECIAL EDUCATION	0.04000%	151,144.22	0.04000%	159,100.69	0.04	0.80
TECHNOLOGY LEASE	0.05000%	188,930.28	0.05000%	198,876.11	0.05	0.10
MUNICIPAL RETIREMENT	0.18530%	700,175.58	0.17603%	700,175.58	As Needed	n/a
SOCIAL SECURITY	0.18530%	700,175.58	0.17603%	700,175.58	As Needed	n/a
TORT	0.27420%	1,036,093.60	0.32099%	1,276,743.60	As Needed	n/a
2021 AGGREGATE LEVY EXTENDED IN FY23			4.01306%	15,962,001	New Dollars to District Less B&I \$905,014.00	
2020 AGGREGATE LEVY EXTENDED IN FY22	3.98480%	15,056,987				
Bond and Interest	0.63080%	2,383,544.28	0.60254%	2,396,625.00		
Total	4.615600%	17,440,531.06	4.615600%	18,358,626		

Calculation of Increase Percentage as Required for Truth in Taxation			
FY2022 Extended Dollars	15,056,987	FY2023 Extended Dollars	15,962,001
Less Technology Lease	188,930	Less Technology Lease	198,876
Total	14,868,056		15,763,125
FY2022Total	14,868,056		
	15,763,125		
Dollar Increase	895,068		
Divided by FY2022 Dollars	14,868,056		
Total Percentage Increase	6.0201%		

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

Proposed Levy with Balloon for Restricted Funds

CERTIFICATE OF LEVY 2021

FOR TAXES EXTENDED 2022-2023- What is recommended with Balloon for Restricted accounts- basing as needed funds off of Assesor's estimate

ACTUAL EAV - 2020 LEVY 377,860,539
 Assessor's ANTICIPATED EAV INCREASE 7.00%
 ANTICIPATED EAV - 2021 LEVY 404,310,777

	Actual CY 2020 RATES	FY 2021-2022 EXTENDED DOLLARS	PROPOSED CY 2021 RATES	FY 2022-2023 EXTENDED DOLLARS	Percent w/o Referendum	Percent with Referendum
EDUCATION	2.45000%	9,257,583.21	2.45000%	9,905,614.03	1.84	4.00
FIRE PREV/SFTY	0.05000%	188,930.27	0.05000%	202,155.68	0.05	0.10
OPERATIONS BLDG MAINT	0.50000%	1,889,302.70	0.50000%	2,021,553.78	0.50	0.75
TRANSPORTATION	0.20000%	755,721.08	0.20000%	808,621.71	0.20	As needed
WORKING CASH	0.05000%	188,930.27	0.05000%	202,155.68	0.05	n/a
SPECIAL EDUCATION	0.04000%	151,144.22	0.04000%	161,724.34	0.04	0.80
TECHNOLOGY LEASE	0.05000%	188,930.28	0.05000%	202,155.68	0.05	0.10
MUNICIPAL RETIREMENT	0.18530%	700,175.58	0.17318%	700,175.58	As Needed	n/a
SOCIAL SECURITY	0.18530%	700,175.58	0.17318%	700,175.58	As Needed	n/a
TORT	0.27420%	1,036,093.60	0.31578%	1,276,743.60	As Needed	n/a
2021 AGGREGATE LEVY EXTENDED IN FY23			4.00214%	16,181,075.66	New Dollars to District Less B&I \$1,124,088.88	
2020 AGGREGATE LEVY EXTENDED IN FY22	3.98480%	15,056,986.78				
Bond and Interest	0.63080%	2,383,544.28	0.59277%	2,396,625.00		
Total	4.615600%	17,440,531.06	4.594906%	18,577,700.66		

Calculation of Increase Percentage as Required for Truth in Taxation			
FY2022 Extended Dollars	15,056,987	FY2023 Extended Dollars	16,181,076
Less Technology Lease	188,930	Less Technology Lease	202,156
Total	14,868,056		15,978,920
FY2022Total	14,868,056		
	15,978,920		
Dollar Increase	1,110,863		
Divided by FY2022 Dollars	14,868,056		
Total Percentage Increase	7.4715%		

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

RESOLUTION CONCERNING AND EFFECTING TAX LEVY FOR 2021

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 \$9,905,614 must be raised for educational purposes; the sum of \$2,021,554 must be raised for operations and maintenance purposes; the sum of \$808,622 be raised for transportation purposes; the sum of \$202,156 must be raised for working cash purposes; the sum of \$700,176 must be raised for municipal retirement purposes; the sum of \$700,176 must be raised for social security purposes; the sum of \$202,156 must be raised for fire prevention, safety, energy conservation, handicapped accessibility and school security; the sum of \$1,276,744 must be raised for tort immunity purposes; the sum of \$161,724 must be raised for special education purposes; and the sum of \$202,156 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 2021 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 of December, 2021.

President, Board of Education

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	\$ 9,905,614	Fire Prevention & Safety *	\$ 202,156
Operations & Maintenance	\$ 2,021,554	Tort Immunity	\$ 1,276,744
Transportation	\$ 808,622	Special Education	\$ 161,724
Working Cash	\$ 202,156	Leasing	\$ 202,156
Municipal Retirement	\$ 700,176	Other	\$ 0
Social Security	\$ 700,176	Other	\$ 0
		Total Levy	\$ 16,181,076

* 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 9,905,614 dollars to be levied as a special tax for educational purposes; and
the sum of 2,021,554 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 808,622 dollars to be levied as a special tax for transportation purposes; and
the sum of 202,156 dollars to be levied as a special tax for a working cash fund; and
the sum of 700,176 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 700,176 dollars to be levied as a special tax for social security purposes; and
the sum of 202,156 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 1,276,744 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 161,724 dollars to be levied as a special tax for special education purposes; and
the sum of 202,156 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 20th day of December 20 21.

(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.

(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 2021, 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 2021, 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 2021 will be held on December 20, 2021 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 2020 were
\$ 15,056,986.78

The proposed corporate and special purpose taxes to be levied for 2021 are \$ 16,181,075.66
This represents a 7.47% increase over the previous year.

- III. The property taxes extended for debt service and public buildings commission leases for 2020 were \$2,383,544.28.

The estimated property taxes to be levied for debt service and public building commission leases for 2021 are \$2,396,625 after a proposed tax abatement to be filed in January 2022.
This represents a 0.55% increase from the previous year.

- IV. The total property taxes extended or abated for 2020 were \$17,440,531.06. The estimated total property taxes to be levied for 2021 are \$18,577,700.66. This represents a 6.52% increase over the previous year.