



Truth in Taxation Hearing

November 30, 2020 9:00 A.M.
3rd Floor Boardroom
Old Lee County Courthouse
112 E. Second Street
Dixon, IL 61021

Physically present were Chairman Nicholson, County Clerk Myers, Treasurer Meyer, Assessor Ryerson, State's Attorney Boonstra, and Board Members: Williams, Olson and Shippert. Present via Zoom: Board Members Bally, Farster, Gibler, Kitson, Koppien, Norberg, Palen, Schielein, Truckenbrod, Wentling and White.

There was no public present.

Lee County Board Chairman Nicholson opened the Public Hearing at 9:12 A.M. and asked for any public comments. There were no public comments.

Assessor Ryerson explained that Lee County had a new wind farm that came in on the southwest part of the County. The wind farm brought in approximately \$29 million dollars of new construction. As a PTELL District the new construction is critically important, it's the only time that we can increase revenues over and above the typical consumer price index. Property Tax Extension Limitation Law (PTELL) allows us each year to increase our revenue by the consumer price index, plus whatever new construction we have. This year there was significant new construction due to the wind project. She is estimating about \$34 million dollars in new construction across the County, \$29 million dollars due to the wind project. The consumer price index was just a little over 2% and should bring in \$165,000 of additional revenue and the wind farm itself should bring in about \$305,000 of additional revenue. The levy request is slightly larger because her numbers are estimated, so if her numbers are off either direction it would allow us to capture the additional revenue that she may not have estimated.

There was no public comment.

Chairman Nicholson closed the hearing at 9:17 A.M.

Truth in Taxation Hearing

Lee County Board

November 30, 2020

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Notice of Proposed Property Tax Increase for Lee County

I. A public hearing to approve a proposed property tax levy increase for Lee County Illinois for 2020 will be held on November 30, 2020 at 9am at Old Lee County Courthouse, 112 E Second Street, Dixon, IL 61021.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Cathy Myers, Lee County Clerk, 112 E Second Street, Dixon, IL 61021, 815-288-3309.

II. The corporate and special purpose property taxes extended or abated for 2019 were \$7,153,138.

The proposed corporate and special purpose property taxes to be levied for 2020 are \$7,681,900. This represents a 7.39% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2019 were \$0.

The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$0. This represents a 0% over the previous year.

IV. The total property taxes extended or abated for 2019 were \$7,153,138.

The estimated total property taxes to be levied for 2020 are \$7,681,900. This represents a 7.39% over the previous year.

County of Lee, Illinois
October 15, 2020

Topic: 2020 Tax Levy

Presented By: Paula Meyer

Presentation:

Attached is the County of Lee, Illinois 2020 Tax Levy Resolution that is being placed on file today. Final approval will be at the November Board meeting. The total levy requested is \$7,681,900, which is \$528,762 more than last year. The increase is primarily due to the inflation of property values and new construction including installation and repowering of wind turbines.

The County's proposed 2020 tax rate will be approximately \$.9035 per hundred dollars of EAV, up from \$.8927 in 2019. The following table compares the two years' levies and tax rates:

Fund	2019 Tax Levy	Proposed 2020 Tax Levy	% Change	2019 Rates	Proposed 2020 Rates
Corporate	3,540,913	3,900,000	9.2%	0.4419	0.4587
Illinois Municipal Retirement	818,120	720,000	-13.6%	0.1021	0.0847
County Highway	704,336	950,000	25.9%	0.0879	0.1117
County Bridge	253,208	275,000	7.9%	0.0316	0.0323
Tuberculosis	12,821	14,000	8.4%	0.0016	0.0016
Federal Aid Highway Match	302,888	314,500	3.7%	0.0378	0.0370
County Health	551,289	556,000	0.8%	0.0688	0.0654
Liability Insurance	346,959	325,000	-6.8%	0.0433	0.0382
Social Security	387,025	389,000	0.5%	0.0483	0.0458
Cooperative Extension Services	99,360	100,000	0.6%	0.0124	0.0118
County Veterans Assistance	36,859	37,000	0.4%	0.0046	0.0044
Social services for Senior Citizens	99,360	101,400	2.0%	0.0124	0.0119
Total	7,153,138	7,681,900	7.39%	0.8927	0.9035

Early information from the Lee County Assessor indicates that the 2020 EAV will increase about 6.11% over 2019, from \$801,292,684 to \$850,249,828. The actual tax base upon which our tax revenue is collected will not be determined until February 2021.