

**Sauk Valley Community College
October 28, 2024**

Agenda Item 4.2

Topic: **Adoption of Resolution Regarding the Intent to Levy Equity Adjustment in Accordance with the Public Community College Act**

College Health Metric: **Financial Stability – The College uses its revenue prudently while pursuing and utilizing alternative revenue streams. Investment in programs, personnel, processes, and infrastructure are carefully considered and supported by College Planning.**

Presented By: **Dr. David Hellmich and Kent Sorenson**

Presentation:

The College has received notice of eligibility from the Illinois Community College Board for a special tax levy pursuant to the Public Community College Act (110 ILCS 805/3-14.3) (the Act). The State of Illinois' (the State) average combined educational and operations and maintenance purposes tax rate was **28.79 cents** for tax year **2023**. The College's combined educational and operations and maintenance **2023** maximum tax rate was 27.50 cents. The Act allows the College to levy an additional **1.29 cents** to meet the State's average rate in tax year **2024**.

Recommendation:

The administration recommends the Board adopt the attached resolution regarding the intent to levy equity adjustment under the Act.

NOTICE OF INTENT TO INCREASE TAX LEVY

Notice is hereby given that the Board of Trustees of Sauk Valley Community College District No. 506, Counties of Whiteside, Lee, Ogle, Henry, Bureau, and Carroll, and the State of Illinois, adopted on **October 28, 2024**, its annual tax levy including an additional **1.29 cents per \$100** of equalized assessed valuation for educational purposes, as provided in 110 ILCS 805/3-14.3.

In accordance with 110 ILCS 805/3-14.3, the following information is provided:

A petition may be filed with the Secretary of the Board of Trustees of Sauk Valley Community College in The Office of the President, at 173 IL. Rt 2, Dixon, Illinois 61021, on or before 4:30 p.m., CDT, **November 27, 2024**, signed by not less than **6,940** registered voters of the Sauk Valley Community College District No. 506 requesting that an election be held on the **1st day of April, 2025**, to determine whether the increased levy should be authorized. If no such petition is filed with the Secretary of the Board of Trustees on or before **November 27, 2024**, then the District shall be authorized to levy the additional tax.

Dated this **28th day of October, 2024**

Margaret Tyne, Secretary
Board of Trustees, Sauk Valley Community
College District No. 506 in the Counties of
Whiteside, Lee, Ogle, Henry, Bureau,
and Carroll, State of Illinois

**RESOLUTION OF THE BOARD OF TRUSTEES OF SAUK VALLEY COMMUNITY
COLLEGE DISTRICT NO. 506**

Expressing the intention to avail of the provisions of the Illinois Public Community College Act (110 ILCS 805/3-14.3, as amended) (the “Act”), and to levy the additional tax provided therein, and directing that notice of such intention be published in the manner provided by law.

WHEREAS, pursuant to the provisions of Act, and all laws amendatory thereof and supplementary thereto, including but not necessarily limited to, Public Act 86-360, The Board of Trustees of Sauk Valley Community College, District No. 506, Counties of Whiteside, Lee, Ogle, Henry, Bureau, and Carroll, The State of Illinois (the “District”), may levy an additional tax upon the taxable property of the District in any year in which the Illinois Community College Board issues a certificate of eligibility to do so, which additional tax may be used to increase for the year certified the total taxing authority of the District to the most recently reported statewide average actual levy rate in cents per \$100 of equalized assessed value for educational and operations and maintenance purposes as certified by the Illinois Community College Board; and,

WHEREAS, The Illinois Community College Board has issued the appropriate eligibility certification to the District pertaining to the 2024 levy of the District whereby a combined (a) educational and (b) operations and maintenance purposes rate up to and including **28.79 cents per \$100** of equalized assessed valuation would be allowed, rather than a rate of 27.5 cents per \$100 of equalized assessed valuation otherwise allowed; and,

WHEREAS, under the Act, the Board of Trustees of the District (the “Board”) is authorized to levy the additional tax as previously described; and,

WHEREAS, the Board has determined and does hereby determine that it is advisable, necessary and in the best interest of the District that such additional tax be levied; and,

WHEREAS, before such additional tax may be levied, the Board must adopt a resolution declaring its intention to make such levy and give notice of such intention as provided by the Act.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE DISTRICT, as follows:

SECTION 1. RECITALS: The recitals of this Resolution are incorporated herein by this reference to the same extent as if set forth herein verbatim.

SECTION 2. DECLARATION: The Board hereby expresses its intention to avail of the provisions of the Act, and to levy an additional tax upon the taxable property of the District for the year **2024** for educational and operations and maintenance purposes to the maximum authorized.

SECTION 3. PUBLICATION: Notice of said intention to avail of the provisions of the Act shall be given by publication at least once in the Telegraph, and the same being in one (1) or more area newspaper(s) published in the District, as required by the Act.

SECTION 4. NOTICE: By this resolution and its publication **PUBLIC NOTICE** is given.

A. The Board on **October 28, 2024**, adopted this resolution expressing its intention to avail the provisions of the Act as herein set forth.

B. A petition may be filed with the Secretary of the Board of Trustees, within thirty (30) days as provided in the Act, that is, on or before **November 27, 2024**, signed by not less than **6,940** voters of the District, said number being equal to ten percent (10%) of the voters of the District, requesting that proposition to levy such additional taxes as authorized by the Act, be submitted to the voters of the District. If the required petition is filed, said proposition will be submitted to the voters of the District at the next regularly scheduled election held on **April 1, 2025**, or other appropriate scheduled election, then the District shall be authorized to levy such additional taxes for the purposes expressed in the Act for the year 2023.

SECTION 5. LEVY: If no requisite petition is filed with Secretary of the Board of Trustees, the Board may, by appropriate proceedings to be hereafter taken, raise such additional taxes provided for the purposes expressed in the Act.

SECTION 6. CONFLICTS: All resolutions and parts of resolutions in conflict herewith be and the same are hereby repealed and that this resolution be in full force and effect forthwith upon its adoption.

ADOPTION: This **28th day of October, 2024**

BOARD OF TRUSTEES OF SAUK VALLEY COMMUNITY COLLEGE DISTRICT NO. 506,
COUNTIES OF WHITESIDE, LEE, OGLE, HENRY, BUREAU, AND CARROLL, AND THE
STATE OF ILLINOIS (THE "DISTRICT").

Chair, Board of Trustees, Sauk Valley
Community College District No. 506,
Counties of Whiteside, Lee, Ogle, Henry
Bureau, and Carroll, and State of Illinois

Secretary, Board of Trustees, Sauk Valley
Community College District No. 506,
Counties of Whiteside, Lee, Ogle, Henry
Bureau, and Carroll, and State of Illinois

STATE OF ILLINOIS)
)
COUNTY OF _____)

PETITION

We, the undersigned, do hereby certify that we are voters of Community College District No. 506, counties of Whiteside, Lee, Ogle, Henry, Bureau, and Carroll, State of Illinois, and as such voters, we do hereby request that the following proposition be submitted to the voters of said Community College District: "Shall the Board of Trustees of Community College District No. 506, counties of Whiteside, Lee, Ogle, Henry, Bureau, and Carroll, State of Illinois, be authorized to levy an additional tax of **1.29 cents per \$100** of equalized assessed valuation for educational purposes, as provided in 110 ILCS 805/3-14.3; and we do hereby further request that the Secretary of said Board of Trustees of said Community College District certify said proposition to the County Clerks of the counties of Whiteside, Lee, Ogle, Henry, Bureau, and Carroll, State of Illinois, for submission to said voters at the election to be held on the **1st day of April, 2025.**

SIGNATURE	ADDRESS	
_____	_____	_____, Illinois
_____	_____	_____, Illinois
_____	_____	_____, Illinois
_____	_____	_____, Illinois
_____	_____	_____, Illinois
_____	_____	_____, Illinois
_____	_____	_____, Illinois
_____	_____	_____, Illinois
_____	_____	_____, Illinois
_____	_____	_____, Illinois

The undersigned, being first duly sworn, deposes and certifies that he/she is now and at all times he/she circulated this petition was a registered voter of Community College District 506, counties of Whiteside, Lee, Ogle, Henry, Bureau, and Carroll, State of Illinois, that his/her residence address is _____, (Street Address) _____ (City, Village or Town), Illinois, that the signatures on the foregoing petition were signed in his/her presence and are genuine, that to the best of his/her knowledge and belief the persons so signing were at the time of signing said petition registered voters of said Community College District and that their respective residences are correctly stated therein.

_____ Signed
and sworn to before me
____ Day of _____, 2024.

Illinois Notary Public

My Commission expires: _____
Insert ICCB letter here

(NOTARY SEAL)



Lazaro Lopez, Ed.D.
Chairman

Brian Durham, Ph.D.
Executive Director

Illinois Community College Board

October 2, 2024

Dr. David Hellmich
President
Sauk Valley Community College
173 Illinois Route 2
Dixon, IL 61021

Dear Dr. Hellmich,

At the meeting held on September 27, 2024, the Illinois Community College Board authorized your district's eligibility for the special tax levy pursuant to 110 ILCS 805, Section 3-14.3. Please note the provisions of this section specify that your board of trustees must adopt a resolution expressing its intent to levy the tax; and thereby, giving voters an opportunity to request a referendum on the proposed additional levy. The state average combined educational and operations and maintenance purposes tax rate is 28.79 cents, and Sauk Valley Community College can levy an additional 1.29 cents. The levy does not circumvent tax cap legislation.

If you have any questions, please contact Jennifer Franklin, Deputy Director for Finance and Administration, at (217)-785-0031 or at Jennifer.L.Franklin2@Illinois.gov.

Sincerely,

Brian Durham, Ed.D.
Executive Director

cc: Kent Sorenson, CFO