

North Mac CUSD #34 Property Tax Rate History and Information – Dr. Jay Goble, Superintendent

There have been some questions recently regarding the inconsistencies over the past three years in property taxes as they relate to the school district. I hope to be able to explain the reasons for this. In December an article was published in both local newspapers addressing this issue, but I thought it would be helpful to remind everyone what has caused this issue.

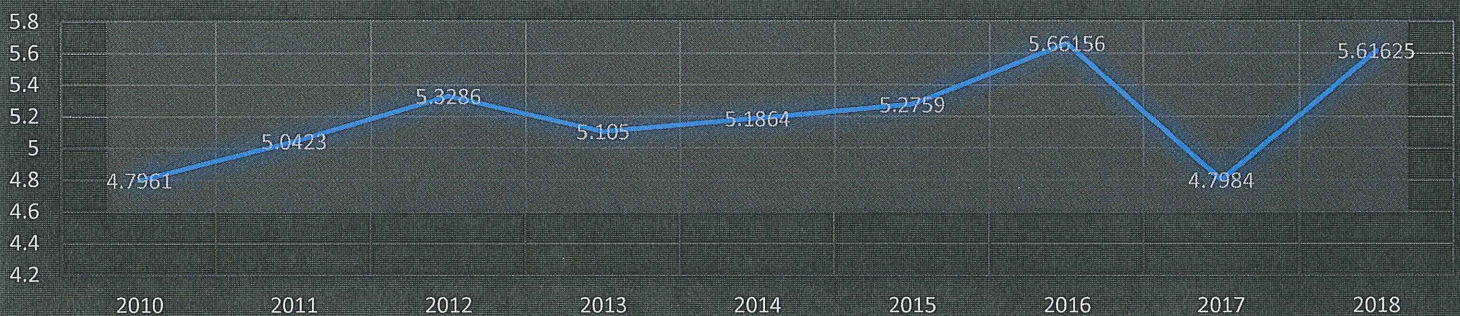
Circumstances that took place with the 2016 Tax Levy (payable in 2017) resulted in an over levy in the Bond & Interest Fund for that year. What should have been a levy of approximately \$500,000 ended up being doubled. In order to rectify this over levy in your 2017 taxes, the district made the proper adjustment last year, which resulted in an artificially low tax rate last for your 2018 taxes. In simple terms, two years ago taxpayers were over taxed, last year they received a tax *break* to make up for the previous year over taxation, and this year we are back to normal. *However*, tax payers are also seeing an increase due to the new HLS project. The timing of the mistake two years ago was unfortunate, as it caused an artificially lower tax rate last year right before the start of this project and subsequent increase of the Bond & Interest Fund to pay for this project.

In order to give taxpayers a clearer picture of our taxes and the district’s taxing history, I have provided information for you to review if you are interested. If you have any questions, please feel free to contact me at the District Office by email at jgoble@northmacschools.org or by phone at 217-627-2915.

North Mac Property Tax Levy Rate History

Tax Rates By Levy	2010	2011	2012	2013	2014	2015	2016	2017	2018
Year	2010	2011	2012	2013	2014	2015	2016	2017	2018
Education Fund	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89
Operations and Maintenance	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59
Bond and Interest	0.7202	0.6879	0.6599	0.4289	0.4199	0.4161	0.82986	0.3965	0.83247
Transportation	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Municipal Retirement	0.0479	0.0662	0.2416	0.2369	0.2321	0.2612	0.2654	0.2581	0.25611
Tort Immunity	0.0461	0.2971	0.3018	0.3177	0.4461	0.5023	0.4670	0.4497	0.43689
Special Education	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Fire Prevention and Safety	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Social Security	0.0719	0.0811	0.2153	0.2115	0.1783	0.1863	0.1893	0.1838	0.18078
Working Cash	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Facility Leasing	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Prior Year Adjustment	0	0	0	0	0	0	0.00	-0.3997	0.00
Total Tax Rate	4.7961	5.0423	5.3286	5.105	5.1864	5.2759	5.66156	4.7984	5.61625

Tax Levy Rate History Including Bond & Interest Fund



Property Tax Rate History with Bond and Interest Removed

Tax Rates By Levy	2010	2011	2012	2013	2014	2015	2016	2017	2018
Year	2010	2011	2012	2013	2014	2015	2016	2017	2018
Education Fund	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89
Operations and Maintenance	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59
Transportation	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Municipal Retirement	0.0479	0.0662	0.2416	0.2369	0.2321	0.2612	0.2654	0.2581	0.25611
Tort Immunity	0.0461	0.2971	0.3018	0.3177	0.4461	0.5023	0.4670	0.4497	0.43689
Special Education	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Fire Prevention and Safety	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Social Security	0.0719	0.0811	0.2153	0.2115	0.1783	0.1863	0.1893	0.1838	0.18078
Working Cash	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Facility Leasing	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Prior Year Adjustment	0	0	0	0	0	0	0.00	-0.3997	0.00
Total Tax Rate	4.0759	4.3544	4.6687	4.6761	4.7665	4.8598	4.8317	4.4019	4.78378

