Our recommendation for the 2015 tax levy is to request 4% over last year's extension. Without having the value of any new construction, or knowing what the estimated 2015 EAV is, we can not pinpoint what the maximum increase can be under PTELL. We know that the increase in CPI was only .8 %, which will be the maximum allowable increase over last year's. The request for an additional 3.2% above CPI will allow us to capture the Town's tax rate on new property added to the Town. This additional 3.2% cannot be added to existing EAV as the existing EAV is what is limited by PTELL.

If all variables remain the same and the town receives a maximum .8 % (CPI) increases over last year this would translate to a $6.82 increase over last years town and library taxes collected on a home having a value of $180,000 and an EAV of $74,000.

Given the current status of the state's finances and the uncertainty of LGDF in the future, our recommendation remains unchanged from last year. The included reports and a brief description of each are listed below.

Page 2 – Year over Year Tax Extension compared to Levy Requests

Page 3 – 2014 actual vs 2015 request with 4.5% increase

Page 4 – 2014 actual vs 2015 request with 4.0% increase

Page 5 – 2014 actual vs 2015 request with 2.0% increase

Page 6 – 2014 actual vs 2015 request with .8% increase

Page 7 – Library suggested Levy with narrative (provided by Library)

Page 8 – Illinois Department of Revenue CPI Change notice

Page 9 – 2014 DeKalb County Tax Extension

Page 10 – DeKalb County EAV Trends

Town of Cortland
Tax Levy Worksheet

Fund	2008 Final Extension	2009 Final Extension	2010 Final Extension	2011 Final Extension	2012 Final Extension	2013 Final Extension	2014 Final Extension	2015
Corporate	389,478.81	400,306.60	416,531.36	425,004.78	427,560.84	435,175.71	442,860.28	
IMRF	51,017.82	49,207.20	52,830.04	53,354.60	53,675.64	54,637.69	55,617.18	
Road & Bridge	-	-	-	-	-	-	-	
Police Protection	55,647.47	60,003.62	63,707.73	67,151.24	67,557.16	68,766.13	69,984.39	
Social Security	42,056.47	44,000.48	47,780.80	48,306.00	48,600.81	49,474.42	50,356.03	
	538,200.57	553,517.90	580,849.93	593,816.62	597,394.45	608,053.95	618,817.88	
Total EAV	76,396,856	81,482,372	77,920,413	71,006,914	61,888,203	55,340,519	52,454,195	
Tax Rate	0.7045%	0.6793%	0.7454%	0.8363%	0.9653%	1.0987%	1.1797%	

Fund	2008 Tax Request	2009 Tax Request	2010 Tax Request	2011 Tax Request	2012 Tax Request	2013 Tax Request	2014 Tax Request	2015 Tax Request
Corporate	395,500.00	400,300.00	416,525.00	425,000.00	427,555.00	436,540.00	452,550.00	461,000.00
IMRF	51,800.00	49,200.00	52,825.00	53,350.00	53,675.00	54,803.00	56,825.00	57,500.00
Road & Bridge	-	-	-	-	-	-	-	-
Police Protection	56,500.00	60,000.00	63,700.00	67,150.00	67,554.00	68,976.00	71,510.00	73,000.00
Social Security	42,700.00	44,000.00	47,775.00	48,300.00	48,596.00	49,621.00	51,450.00	52,250.00
	546,500.00	553,500.00	580,825.00	593,800.00	597,380.00	609,940.00	632,335.00	643,750.00
% increase over prior year		1.3%	4.9%	2.2%	0.6%	2.1%	3.7%	1.8%
	Requested more than Limit	Limited at Request	Limited at Request	Limited at Request	Limited at Request	Requested more than Limit	Requested more than Limit	

Exhibit 1

2015 Tax Levy — 4.5% requested increase

	2014 Actual		2014 Estimate		Change
Equalized Assessed Valuation (EAV)	$52,454,195		$53,340,519		1.69%
New Property - $	$0		$886,324	Estimate	
New Property - %	0.0%		1.7%	Estimate	
Consumer Price Index (CPI) - %	1.5%		0.8%	Actual	
			Max Levy $:	Max Rate:	
Total Levy - Town	$618,817.88		$634,050.91		
- Library	$209,863.99		$215,030.07		
- Combined	$828,681.87		$849,080.98	1.5918	

Amounts Expected:

Individual Levies:	Actual	Tax Rate	Proposed Levy	% Change	Calculated Tax Rate	Maximum Tax Rate	Applied Tax Rate	Rate Applied (proportional reduction)	Amount Expected	Final Rate
Town									0.980743865	Town
Corporate	$442,860.28	0.84428	$462,500.00	4.4%	0.86707	1.0000	0.86707	462,500	$453,594	0.85037
IMRF	55,617.18	0.10603	$58,000.00	4.3%	0.10874		0.10874	58,000	$56,883	0.10664
Social Security	50,356.03	0.09600	$52,500.00	4.3%	0.09842		0.09842	52,500	$51,489	0.09653
Police	69,984.39	0.13342	$73,500.00	5.0%	0.13779	0.6000	0.13779	73,500	$72,085	0.13514
Total Levy - Town	**$618,817.88**	**1.17973**	**$646,500.00**	**4.5%**	1.21202		**1.21202**	**$646,500**	**$634,052**	**1.18869**
Library: $220,000 requested by CCL for 2014 Levy									0.977409421	Library
Library	$157,362.59	0.30000	$196,500.00	24.9%	0.36839	0.6000	0.36839	$196,500	192,061	0.36007
Maintenance & Operation	10,490.84	0.02000	5,000.00	-52.3%	0.00937	0.0200	0.00937	5,000	4,887	0.00916
IMRF	15,001.90	0.02860	5,000.00	-66.7%	0.00937		0.00937	5,000	4,887	0.00916
Audit	2,003.75	0.00382	2,000.00	-0.2%	0.00375		0.00375	2,000	1,955	0.00366
Tort Judgments, Liability	10,003.01	0.01907	500.00	-95.0%	0.00094		0.00094	500	489	0.00092
Social Security	15,001.90	0.02860	11,000.00	-26.7%	0.02062		0.02062	11,000	10,752	0.02016
Total Levy - Library	**$209,863.99**	**0.40009**	**$220,000.00**	**4.8%**	**0.41244**		**0.41244**	**$220,000**	**$215,030**	**0.40313**
Total Levy - Combined	**$828,681.87**	**1.57982**	**$866,500.00**	**4.6%**	**1.62447**		**1.62447**	**$866,500**	**$849,082**	**1.59181**
			*				*			

Effect on property tax bill:	$180,000 House with H.E.L. EAV = $74,000			$140,000 EAV = $54,000 *	$100,000 EAV = $34,000 *
Town	**Prev. Yr.**				
Corporate	$455.91	$459.20		$345.82	$232.44
IMRF	$57.26	$57.59		$43.37	$29.15
Social Security	$51.84	$52.13		$39.26	$26.38
Police	$72.05	$72.98		$54.96	$36.94
Total Levy - Town	$637.05	$641.89	0.8%	$483.40	$324.91
Library					
Library	$162.00	$194.44		$146.43	$98.42
Maintenance & Operation	$10.80	$4.95		$3.73	$2.50
IMRF	$15.44	$4.95		$3.73	$2.50
Audit	$2.06	$1.98		$1.49	$1.00
Insurance	$10.30	$0.49		$0.37	$0.25
Social Security	$15.44	$10.88		$8.20	$5.51
Total Levy - Library	216.05	$217.69	0.8%	$163.94	$110.19
Total Due to Town and Library	**$853.10**	**$859.58**	**0.8%**	**$647.34**	**$435.10**

Tax Rate = Levy / EAV *100

*Total Combined Levies Cannot Exceed Previous Year's Extension x (1 + (%Limit + %New)).

Exhibit 2

2015 Tax Levy — 4.0% requested increase

	2014 Actual		2014 Estimate		Change
Equalized Assessed Valuation (EAV)	$52,454,195		$53,340,519		1.69%
New Property - $	$0		$886,324	Estimate	
New Property - %	0.0%		1.7%	Estimate	
Consumer Price Index (CPI) - %	1.5%		0.8%		
			Max Levy $:	Max Rate:	
Total Levy - Town	$618,817.88		$634,050.91		
- Library	$209,863.99		$215,030.07		
- Combined	$828,681.87		$849,080.98	1.5918	

Amounts Expected:

Individual Levies:	Actual	Tax Rate	Proposed Levy	% Change	Calculated Tax Rate	Maximum Tax Rate	Applied Tax Rate	Rate Applied (proportional reduction)	Amount Expected	Final Rate
Town									0.984933451	Town
Corporate	$442,860.28	0.84428	$461,000.00	4.1%	0.86426	1.0000	0.86426	461,000	$454,054	0.85124
IMRF	55,617.18	0.10603	$57,500.00	3.4%	0.10780		0.10780	57,500	$56,634	0.10617
Social Security	50,356.03	0.09600	$52,250.00	3.8%	0.09796		0.09796	52,250	$51,463	0.09648
Police	69,984.39	0.13342	$73,000.00	4.3%	0.13686	0.6000	0.13686	73,000	$71,900	0.13479
Total Levy - Town	**$618,817.88**	**1.17973**	**$643,750.00**	**4.0%**	1.20687		**1.20687**	**$643,750**	**$634,052**	**1.18869**
Library: $220,000 requested by CCL for 2014 Levy									0.977409421	Library
Library	$157,362.59	0.30000	$196,500.00	24.9%	0.36839	0.6000	0.36839	$196,500	192,061	0.36007
Maintenance & Operation	10,490.84	0.02000	5,000.00	-52.3%	0.00937	0.0200	0.00937	5,000	4,887	0.00916
IMRF	15,001.90	0.02860	5,000.00	-66.7%	0.00937		0.00937	5,000	4,887	0.00916
Audit	2,003.75	0.00382	2,000.00	-0.2%	0.00375		0.00375	2,000	1,955	0.00366
Tort Judgments, Liability	10,003.01	0.01907	500.00	-95.0%	0.00094		0.00094	500	489	0.00092
Social Security	15,001.90	0.02860	11,000.00	-26.7%	0.02062		0.02062	11,000	10,752	0.02016
Total Levy - Library	**$209,863.99**	**0.40009**	**$220,000.00**	**4.8%**	**0.41244**		**0.41244**	**$220,000**	**$215,030**	**0.40313**
Total Levy - Combined	**$828,681.87**	**1.57982**	**$863,750.00**	**4.2%**	**1.61931**		**1.61931**	**$863,750**	**$849,082**	**1.59181**
			*				*			

Effect on property tax bill:	$180,000 House with H.E.L. EAV = $74,000			$140,000 EAV = $54,000 *	$100,000 EAV = $34,000 *
Town	**Prev. Yr.**				
Corporate	$455.91	$459.67		$346.17	$232.67
IMRF	$57.26	$57.33		$43.18	$29.02
Social Security	$51.84	$52.10		$39.24	$26.37
Police	$72.05	$72.79		$54.82	$36.84
Total Levy - Town	$637.05	$641.89	0.8%	$483.40	$324.91
Library					
Library	$162.00	$194.44		$146.43	$98.42
Maintenance & Operation	$10.80	$4.95		$3.73	$2.50
IMRF	$15.44	$4.95		$3.73	$2.50
Audit	$2.06	$1.98		$1.49	$1.00
Insurance	$10.30	$0.49		$0.37	$0.25
Social Security	$15.44	$10.88		$8.20	$5.51
Total Levy - Library	216.05	$217.69	0.8%	$163.94	$110.19
Total Due to Town and Library	**$853.10**	**$859.58**	**0.8%**	**$647.34**	**$435.10**

Tax Rate = Levy / EAV *100

*Total Combined Levies Cannot Exceed Previous Year's Extension x (1 + (%Limit + %New)).

Exhibit 3

2015 Tax Levy — 2.0% requested increase

	2014 Actual		2014 Estimate		Change
Equalized Assessed Valuation (EAV)	$52,454,195		$53,340,519		1.69%
New Property - $	$0		$886,324	Estimate	
New Property - %	0.0%		1.7%	Estimate	
Consumer Price Index (CPI) - %	1.5%		0.8%		
			Max Levy $:	Max Rate:	
Total Levy - Town	$618,817.88		$634,050.91		
- Library	$209,863.99		$215,030.07		
- Combined	$828,681.87		$849,080.98	1.5918	

Amounts Expected:

Individual Levies:	Actual	Tax Rate	Proposed Levy	% Change	Calculated Tax Rate	Maximum Tax Rate	Applied Tax Rate	Rate Applied (proportional reduction)	Amount Expected	Final Rate
Town									1.004835038	Town
Corporate	$442,860.28	0.84428	$452,000.00	2.1%	0.84739	1.0000	0.84739	452,000	$454,185	0.85148
IMRF	55,617.18	0.10603	$56,750.00	2.0%	0.10639		0.10639	56,750	$57,024	0.10691
Social Security	50,356.03	0.09600	$51,250.00	1.8%	0.09608		0.09608	51,250	$51,498	0.09655
Police	69,984.39	0.13342	$71,000.00	1.5%	0.13311	0.6000	0.13311	71,000	$71,343	0.13375
Total Levy - Town	**$618,817.88**	**1.17973**	**$631,000.00**	**2.0%**	1.18297		**1.18297**	**$631,000**	**$634,052**	**1.18869**
Library: $220,000 requested by CCL for 2014 Levy									0.977409421	Library
Library	$157,362.59	0.30000	$196,500.00	24.9%	0.36839	0.6000	0.36839	$196,500	192,061	0.36007
Maintenance & Operation	10,490.84	0.02000	5,000.00	-52.3%	0.00937	0.0200	0.00937	5,000	4,887	0.00916
IMRF	15,001.90	0.02860	5,000.00	-66.7%	0.00937		0.00937	5,000	4,887	0.00916
Audit	2,003.75	0.00382	2,000.00	-0.2%	0.00375		0.00375	2,000	1,955	0.00366
Tort Judgments, Liability	10,003.01	0.01907	500.00	-95.0%	0.00094		0.00094	500	489	0.00092
Social Security	15,001.90	0.02860	11,000.00	-26.7%	0.02062		0.02062	11,000	10,752	0.02016
Total Levy - Library	**$209,863.99**	**0.40009**	**$220,000.00**	**4.8%**	**0.41244**		**0.41244**	**$220,000**	**$215,030**	**0.40313**
Total Levy - Combined	**$828,681.87**	**1.57982**	**$851,000.00**	**2.7%**	**1.59541**		**1.59541**	**$851,000**	**$849,082**	**1.59181**
			*				*			

Effect on property tax bill:	$180,000 House with H.E.L. EAV = $74,000			$140,000 EAV = $54,000 *	$100,000 EAV = $34,000 *
Town	**Prev. Yr.**				
Corporate	$455.91	$459.80		$346.27	$232.74
IMRF	$57.26	$57.73		$43.48	$29.22
Social Security	$51.84	$52.13		$39.26	$26.39
Police	$72.05	$72.23		$54.39	$36.56
Total Levy - Town	$637.05	$641.89	0.8%	$483.40	$324.91
Library					
Library	$162.00	$194.44		$146.43	$98.42
Maintenance & Operation	$10.80	$4.95		$3.73	$2.50
IMRF	$15.44	$4.95		$3.73	$2.50
Audit	$2.06	$1.98		$1.49	$1.00
Insurance	$10.30	$0.49		$0.37	$0.25
Social Security	$15.44	$10.88		$8.20	$5.51
Total Levy - Library	216.05	$217.69	0.8%	$163.94	$110.19
Total Due to Town and Library	**$853.10**	**$859.58**	**0.8%**	**$647.34**	**$435.10**

Tax Rate = Levy / EAV *100

*Total Combined Levies Cannot Exceed Previous Year's Extension x (1 + (%Limit + %New)).

Exhibit 4

2015 Tax Levy .8% requested increase

	2014 Actual		2014 Estimate		Change
Equalized Assessed Valuation (EAV)	$52,454,195		$52,454,195		0.00%
New Property - $	$0		$0	Estimate	
New Property - %	0.0%		0.0%	Estimate	
Consumer Price Index (CPI) - %	1.5%		0.8%		
			Max Levy $:	Max Rate:	
Total Levy - Town	$618,817.88		$623,768.42		
- Library	$209,863.99		$211,542.90		
- Combined	$828,681.87		$835,311.32	1.5925	

Amounts Expected:

Individual Levies:	Actual	Tax Rate	Proposed Levy	% Change	Calculated Tax Rate	Maximum Tax Rate	Applied Tax Rate	Rate Applied (proportional reduction)	Amount Expected	Final Rate
Town									1.000000005	Town
Corporate	$442,860.28	0.84428	$446,718.42	0.9%	0.85164	1.0000	0.85164	446,718	$446,718	0.85164
IMRF	55,617.18	0.10603	$56,200.00	1.0%	0.10714		0.10714	56,200	$56,200	0.10714
Social Security	50,356.03	0.09600	$50,600.00	0.5%	0.09647		0.09647	50,600	$50,600	0.09647
Police	69,984.39	0.13342	$70,250.00	0.4%	0.13393	0.6000	0.13393	70,250	$70,250	0.13393
Total Levy - Town	**$618,817.88**	**1.17973**	**$623,768.42**	**0.8%**	1.18917		**1.18917**	**$623,768**	**$623,769**	**1.18917**
Library: $220,000 requested by CCL for 2014 Levy									0.961558645	Library
Library	$157,362.59	0.30000	$196,500.00	24.9%	0.37461	0.6000	0.37461	$196,500	188,946	0.36021
Maintenance & Operation	10,490.84	0.02000	5,000.00	-52.3%	0.00953	0.0200	0.00953	5,000	4,808	0.00917
IMRF	15,001.90	0.02860	5,000.00	-66.7%	0.00953		0.00953	5,000	4,808	0.00917
Audit	2,003.75	0.00382	2,000.00	-0.2%	0.00381		0.00381	2,000	1,923	0.00367
Tort Judgments, Liability	10,003.01	0.01907	500.00	-95.0%	0.00095		0.00095	500	481	0.00092
Social Security	15,001.90	0.02860	11,000.00	-26.7%	0.02097		0.02097	11,000	10,577	0.02016
Total Levy - Library	**$209,863.99**	**0.40009**	**$220,000.00**	**4.8%**	**0.41941**		**0.41941**	**$220,000**	**$211,543**	**0.40329**
Total Levy - Combined	**$828,681.87**	**1.57982**	**$843,768.42**	**1.8%**	**1.60858**		**1.60858**	**$843,768**	**$835,312**	**1.59246**
			*				*			

Effect on property tax bill:	$180,000 House with H.E.L. EAV = $74,000			$140,000 EAV = $54,000 *	$100,000 EAV = $34,000 *
Town	**Prev. Yr.**				
Corporate	$455.91	$459.88		$346.33	$232.78
IMRF	$57.26	$57.86		$43.57	$29.29
Social Security	$51.84	$52.09		$39.23	$26.37
Police	$72.05	$72.32		$54.46	$36.61
Total Levy - Town	$637.05	$642.15	0.8%	$483.59	$325.04
Library					
Library	$162.00	$194.51		$146.49	$98.46
Maintenance & Operation	$10.80	$4.95		$3.73	$2.51
IMRF	$15.44	$4.95		$3.73	$2.51
Audit	$2.06	$1.98		$1.49	$1.00
Insurance	$10.30	$0.49		$0.37	$0.25
Social Security	$15.44	$10.89		$8.20	$5.51
Total Levy - Library	216.05	$217.78	0.8%	$164.00	$110.23
Total Due to Town and Library	**$853.10**	**$859.93**	**0.8%**	**$647.60**	**$435.27**

Tax Rate = Levy / EAV *100

*Total Combined Levies Cannot Exceed Previous Year's Extension x (1 + (%Limit + %New)).

approved

Suggested Levy for 2016-2017

For Levy Adoption by the Town of Cortland and possible Hearing December 2015:

Fund	change from last year	suggested Levy amount
004 Op. & Main.	-5,000 — 9,000	5,000
005 IMRF	-10,000	5,000
016 Library fund	+39,138	196,500
027 Audit	same	2,000
036 Tort fund	-9,500	500
047 Social Security & Medicare	-4,000	11,000
Total Levy		220,000

You will notice we can now levy up to .6 in the Library Fund. This has corrected an administrative error that occurred 9 years ago in the County Treasurer's Office. There is no way to "make up" the dollars we lost in the subsequent levies, because no money was collected.

The tax cap limits our total levy to an increase of less than 5%. Assuming the same EAV, a 5% increase would be $220,357.19. I suggest we Levy for $220.000...which should avoid the "Black Box" publication by $357.19!

County officials have said that the true figure should be just less than 1%, not 5%. Most likely we will receive between $215,000 and $217,000 for the 2016-2017 Fiscal Year.

This is assuming that the EAV has stabilized, not continued to tumble. We can rest assured that Cortland Library will ONLY receive the dollars we are entitled to collect.

The new reality is that the County will not have a revised EAV figure until 2016; possibly spring.

Any change in the basis for our tax income, the EAV, will be reflected in the actual tax collection.

This Levy should help us capture all the tax dollars the Library is entitled to receive; although progress will be slow due to Tax Caps (PTEL).

Cortland Library staff have shown great frugal ability to run a $300,000 library on only $200,000!

Illinois Department of Revenue
Property Tax Division
101 West Jefferson Street, MC 4-500
Springfield, Illinois 62702
Telephone: (217) 782-3627
Facsimile: (217) 782-9932

PTELL – CPI for 2015 Extensions Property Taxes Payable 2016

TO: County Clerks and Tax Extenders in Counties Containing Taxing Districts Subject to the Property Tax Extension Limitation Law (PTELL)

FROM: Jo Ellen Mahr
Property Tax Division

DATE: January 16, 2015

SUBJECT: CPI Change for 2015 Extensions (for property taxes payable in 2016) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living", or inflation, percentage to use in computing the 2015 extensions (taxes payable in 2016) under PTELL is .80%

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year..." (emphasis added).

For 2015 extensions (taxes payable in 2016), the CPI to be used for computing the extension limitation and debt service extension base is .80%. The CPI is measured from December 2013 to December 2014. The U.S. City Average CPI for December 2013 was 233.049 and 234.812 for December 2014. The CPI change is calculated by subtracting the 2013 CPI of 233.049 from the 2014 CPI of 234.812. That amount is then divided by the 2013 CPI of 233.049, which results in .80% CPI.

Information on PTELL may be accessed through the department's web site at www.tax.illinois.gov under the "Property Tax" link and the "Property Tax Extension Limitation Law (PTELL)" link under the "Tax Information" heading.

Tax Computation Report
DeKalb County

Taxing District 056 - TOWN OF CORTLAND

Equalization Factor 1

Property Type	Total EAV	Rate Setting EAV
Farm	695,629	677,214
Residential	46,901,722	46,883,028
Commercial	3,709,758	3,457,331
Industrial	1,296,688	1,296,688
Mineral	0	0
State Railroad	139,934	139,934
Local Railroad	0	0
County Total	**52,743,731**	**52,454,195**
Total + Overlap	**52,743,731**	**52,454,195**

PTELL Values	
Annexation EAV	0
Disconnection EAV	0
Recovered TIF EAV	0
Agg. Ext. Base (2013)	608,054
Limiting Rate	1.17973
% of Burden	0.00%
TIF Increment	289,536
New Property	139,395
New Property (Overlap)	0
Total New Property	**139,395**

Road and Bridge Transfer

Road District	Fund	Amount Extended
011 - CORTLAND ROAD & BRIDGI	007	$13,024.38
Total		**$13,024.38**

Fund/Name	Levy Request	Max. Rate	Calc. Rate	Actual Rate	Non-PTELL Extension	PTELL Factor	Limited Rate	% Burden Rate	DeKalb County Total Extension	Percent
** 001 CORPORATE	452,550	1.00000	0.862753	0.86276	$452,553.81	0.97861	0.84428	0.00000	$442,860.28	71.5655
** 005 I. M. R. F.	56,825	0.00000	0.108333	0.10834	$56,828.87	0.97861	0.10603	0.00000	$55,617.18	8.9876
** 007 ROAD AND BRIDGE	0	0.00000	0.000000	0.00000	$0.00	1.00000	0.00000	0.00000	$0.00	0.0000
** 014 POLICE PROTECTION	71,510	0.60000	0.136329	0.13633	$71,510.80	0.97861	0.13342	0.00000	$69,984.39	11.3094
** 047 SOCIAL SECURITY	51,450	0.00000	0.098086	0.09809	$51,452.32	0.97861	0.09600	0.00000	$50,356.03	8.1375
Totals (Capped)	**632,335**		**1.205501**	**1.20552**	**$632,345.80**		**1.17973**	**0.00000**	**$618,817.88**	**100.0000**
Totals (Not Capped)	**0**		**0.000000**	**0.00000**	**$0.00**		**0.00000**	**0.00000**	**$0.00**	**0.0000**
Totals (All)	**632,335**		**1.205501**	**1.20552**	**$632,345.80**		**1.17973**	**0.00000**	**$618,817.88**	**100.0000**

*** Subject to PTELL*

Given under my hand and the official seal of my office this 23rd day of April, 2015

Douglas J. Johnson

Douglas J. Johnson, County Clerk and Recorder

received
5-4-2015

COPY

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DEKALB COUNTY, ILLINOIS

TRENDS IN EQUALIZED ASSESSED VALUATION

Tax Assessment Year	Tax Collection Year	Farm	Residential	Commercial	Industrial	Railroad	Mineral	Total
1989	1990	$130,352,784	$295,679,175	$118,472,376	$23,139,112	$1,536,098		$569,179,545
1990	1991	126,989,909	353,929,808	128,286,339	24,341,745	1,563,800		$635,111,601
1991	1992	121,581,623	403,689,847	135,733,840	25,895,107	1,682,143		$688,582,560
1992	1993	132,516,799	460,367,152	142,560,386	26,375,582	1,624,024		$763,443,943
1993	1994	144,199,552	502,840,484	155,199,560	26,912,206	1,874,811		$831,026,613
1994	1995	158,247,836	538,423,931	160,473,867	36,144,060	2,047,991		$895,337,685
1995	1996	168,354,611	583,407,868	165,041,994	36,139,053	2,047,991		$954,991,517
1996	1997	167,972,359	628,854,120	172,210,981	37,671,960	3,822,787		$1,010,532,207
1997	1998	169,781,790	668,678,583	190,118,535	37,208,912	3,701,151		$1,069,488,971
1998	1999	183,194,341	702,284,388	199,353,408	44,217,515	4,123,378		$1,133,173,030
1999	2000	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428		$1,186,265,246
2000	2001	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046		$1,249,858,572
2001	2002	191,630,086	837,924,786	265,576,901	56,432,105	4,593,494		$1,356,157,372
2002	2003	184,133,692	897,623,887	278,620,789	58,643,987	4,979,136		$1,424,001,491
2003	2004	179,374,805	984,547,810	290,040,236	58,352,787	4,813,837		$1,517,129,475
2004	2005	171,844,272	1,051,510,041	302,712,480	60,981,986	5,138,579		$1,592,187,358
2005	2006	169,546,272	1,199,014,667	329,917,580	67,389,664	4,729,831		$1,770,598,014
2006	2007	175,714,874	1,355,345,993	361,445,586	76,171,458	4,804,678		$1,973,482,589
2007	2008	189,925,405	1,524,701,231	388,391,034	91,112,661	5,666,170		$2,199,796,501
2008	2009	203,851,406	1,600,778,239	418,189,761	93,863,953	6,957,758		$2,323,641,117
2009	2010	214,203,304	1,601,886,235	426,128,667	96,489,463	7,601,796		$2,346,309,465
2010	2011	218,505,840	1,506,177,889	400,979,535	90,230,087	9,304,289	24,267,473	$2,249,465,113
2011	2012	222,201,653	1,393,892,647	387,800,433	85,934,595	10,192,044	23,645,035	$2,123,666,407
2012	2013	225,244,485	1,247,137,839	357,402,933	78,779,446	11,270,896	23,367,204	$1,943,202,803
2013	2014	230,012,846	1,127,885,217	329,961,423	72,599,089	12,671,730	22,750,308	$1,795,880,613
2014	2015	242,825,462	1,058,676,740	295,757,699	62,468,830	13,597,374	21,906,612	$1,759,066,918

Source: PTAX 250