

Good Afternoon, Mr. Massie;

I've included our feedback below:

- It's important to note that Lake County's inside millage is currently 1.1. Your specific district, which includes the following political units: Lake County, Riverside LSD, Auburn JVSD, Concord Twp., Lake County Library District, and Lake County Financing district, adds up to 8.9 inside mills. There are 32 different districts in Lake county, meaning 32 different combinations of political units. Granted, 8.9 total inside mills is the highest in Lake county and accounts for the total in the majority of the districts. Any of these political units (not just the County Commissioners) may increase inside millage, however, they must ensure that their proposed change won't push any of their districts over the 10 mill limit, including districts that reside in overlapping counties.
- Emergency levies are only for schools.
- Replacement levies aren't mentioned in your memo but are treated differently than a renewal in that they lose the compounded reduction factor the levy to be replaced has received over time and they, after 2013, lose their rollback eligibility. Also, additional levies, or any increase in millage of a renewed or replaced levy are brand new and don't benefit from rollback eligibility, as well.
- Regarding county appraisals and equalization, each county is on a sexennial reappraisal schedule, with a triennial update in between. Lake county is scheduled for reappraisal in 2018.
- Assessments for things like sewer and sidewalk financing, etc., are referred to as "special assessments."
- To calculate tax $(\text{Millage} \times (1 - \text{TRF}) \times (\text{Market Value} \times .35))$
- Factors that increase property taxes –
 - *Political Units* can increase the inside millage within the confines outlined in the first bullet, above
 - Residential and agricultural valuation are considered class I for reduction factor purposes, so changes to mineral, industrial, commercial values (class II) will not have an effect on class one. Additionally, if any value in a class changes, rates for the entire class are affected, not just a specific property type. Fixed sum levies will be adjusted accordingly (i.e. millage will increase or decrease to generate the same amount of collection based on the changes to values) and fixed rate levies may be increased the next time the levy is set to expire and needs to be renewed, etc. Fixed rate levies can also be reduced in millage for collection

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purposed by resolution and can also be increased back to their original approved amount by resolution.

- To be clear, the BOR does not hear complaints about taxes. If they do lower a resident's property value, the resident will likely realize a reduction in property values.

I hope this information helpful. Please don't hesitate to ask should have additional questions.

Regards,
