

The Purpose of the Tax Levy is to Generate Real Estate Tax Revenues to Fund the District.

The Illinois Association of Fire Protection Districts was established as a Not-For-Profit organization in 1943 to protect the interests, rights and privileges of Fire Protection Districts as they may be affected by legislative, administrative, or judicial action.

Illinois Association of Fire Protection Districts

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An Outline of the Tax Levy Process

for Illinois
Fire Protection Districts



Illinois Association of
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Figuring the Tax Levy

- Financial Needs of District should determine the amount of the levy — not simply the maximum allowed rate.
- Levy must be in Dollar Amounts, Not By Rate.
- Tax Rate Limits apply to most levies, i.e., the dollar levy may not, when converted to a tax rate, exceed the statutory rate limit if there is one.
- Assessed Value of the District determines how much the District's tax levies will generate. Assessed value is determined by the County(ies) in which the District is located. Use this to estimate the District's tax generating capacity in deciding what to levy.

Authorized Tax Levies for Fire Protection Districts:

Corporate	.125% (General)
	.30% (By "Backdoor" Referendum procedure unless PTELL applies, then Referendum is Required)
	.40% (Referendum is Required)
Liability, Worker's Compensation, Unemployment Insurance	No Limit
Audit	.005%
Pension	No Limit
Ambulance	.30% (Referendum is Required)
Rescue	.05% (Referendum is Required)
Social Security/ Medicare Taxes	No Limit

Limits on the Tax Levy

Truth in Taxation:

Going above a 5% increase in the current year's tax total (all levies) levy over the prior year's total (all levies) tax extension amount requires compliance.

Published Hearing is required

Published Notice is required

at least 7 days and not more than 14 days before the hearing.

Form of Notice

is mandated by state law.

Public Hearing is required.

Property Tax Extension Limitation Law (PTELL)(Tax Caps):

Going over a cost of living increase in District to which PTELL applies generally requires voter approval.

NOTE: The foregoing is provided by the Illinois Association of Fire Protection Districts as an aid to its members. While it is believed to be accurate, it is not a substitute for consultation with legal counsel and districts should always confer with their own attorney in connection with legal matters such as the tax levy process.