



# TAX LEVY BASICS

*FY 26: An overview of the tax levy*



## WHAT IS A PROPERTY TAX LEVY?

A property tax levy is the total amount of money a city or taxing district needs to collect from property taxes to operate. Each year, the City of Warrenville decides how much is needed for essential services like public safety, public works, and community development. This amount is included in the City's budget. At the end of the budget year, an audit checks how actual spending compared to the plan. This helps guide the next year's budget and property tax levy request. Every December, the City submits its levy request to DuPage County, which determines how much property tax revenue is needed to fund services for the upcoming year.

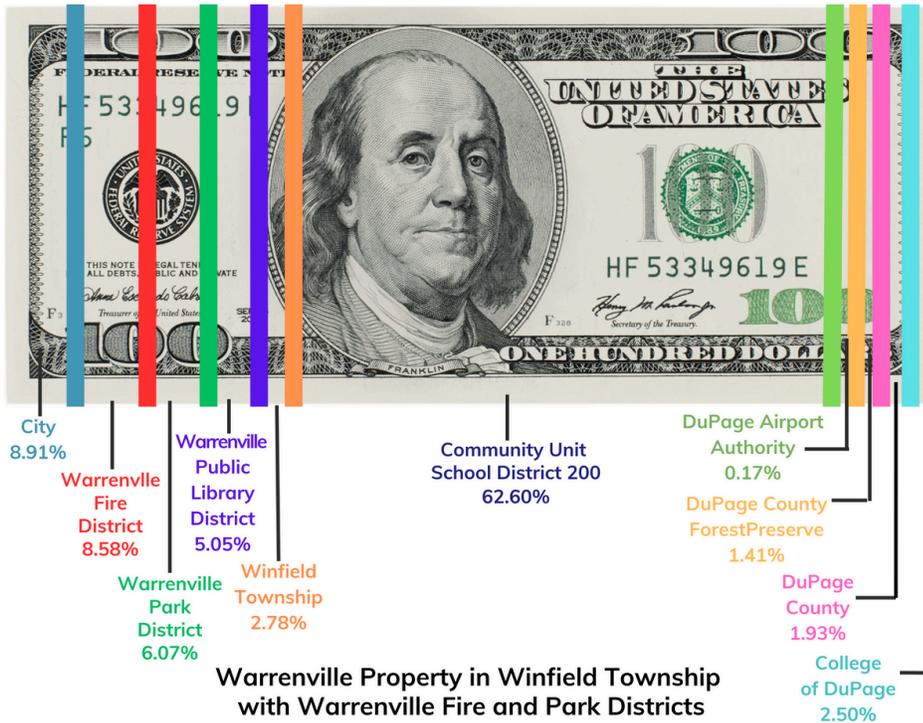
### How does the City's requested levy amount impact property tax bills?

DuPage County calculates tax rates to collect the amount requested by the City and other taxing districts. They do this by dividing the total amount needed among all properties based on their value and other factors.

Because property values in Warrenville have grown and new properties have been added, the City's tax **rate** has decreased from approximately .8276 in 2013 to approximately .6902 in 2023. (See table on the right). These rates include street and bridge funds, which are a separate line on individual tax bills. The 2024 tax rate is not yet available.

Your total property tax bill includes several taxing districts, not just the City. Warrenville's portion is usually less than 9% of your total bill. (See breakdown below). This means for every \$100 you spend in property taxes, the City of Warrenville receives about \$9.00. Some properties may have slightly different rates due to different park or library districts. Even though the City's tax rate has gone down, your individual tax bill may still increase due to other factors like rising property values, for example.

Tax Levy Year	City Rate
2013	.8276
2014	.8377
2015	.8275
2016	.7865
2017	.7425
2018	.7135
2019	.7000
2020	.6977
2021	.6965
2022	.6706
2023	.6902



### What is the Property Tax Extension Limitation Law (PTELL) and how does it apply to Warrenville?

The Property Tax Extension Limitation Law (PTELL) is a law that limits how much the **total** property tax extension can go up each year. However, it does not limit how much taxes can go up for each individual property. The City of Warrenville, as a Home Rule Community, is not required to follow this. However, when the City requested Home Rule authority in 2004, it promised the community it would still follow the PTELL rules.

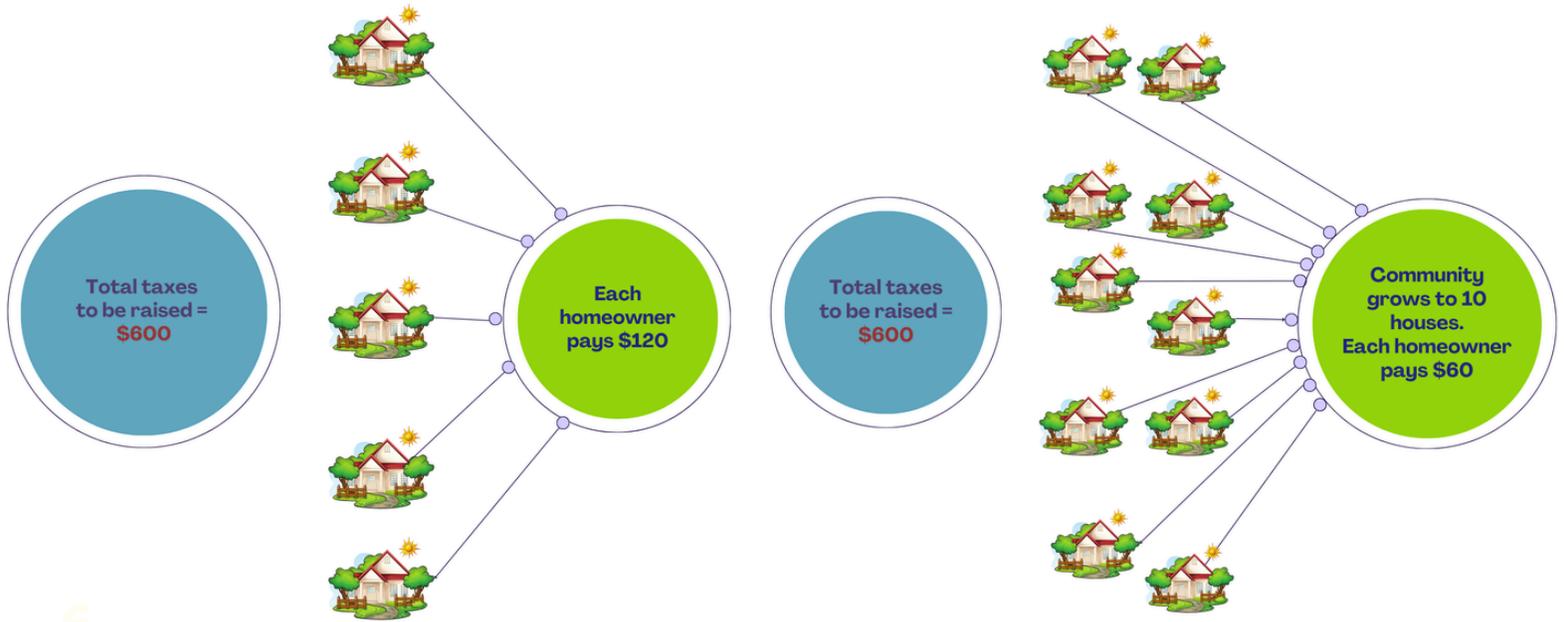
## Has the City continued following the Property Tax Extension Limitation Law (PTELL), as promised in 2004 when the City gained Home Rule status?

Yes. The City continues to annually submit a letter and a copy of the ordinance adopted in 2004 to the DuPage County Clerk's office requesting to self-impose PTELL (commonly referred to as the tax cap), as promised during the 2004 Home Rule deliberations. The County, in turn, continues to follow the City's request and ensures the total levied amount does not exceed the PTELL limiting rate.

## Does the 6.9% increase in the tax levy requested in December 2024 mean my property tax bill is going to increase by 6.9%?

The percent increase in the total levy is not the tax rate. The 6.9% refers **only** to the change in the dollar amount requested from 2023 of \$3,954,647 to 2024 of \$4,230,033 in total levy. It is **not** the property tax rate for the City. The tax levy amount is spread out over the total equalized assessed value (EAV) of all the properties in Warrenville, including new construction, based on the value of each individual property and other factors.

When new developments happen, that increases the Equalized Assessed Value (EAV) and means the impact of increases in total levy dollars requested is spread out further. (See the flow chart below as an example).



## Why is this important?

The City's tax levy is a crucial funding component for maintaining and improving the quality of life for Warrenville residents.

Your property taxes pay for many City services, including police, code enforcement, streets and street maintenance, infrastructure improvements, maintenance of public spaces and buildings, and general administration.

For more information about how your property tax bill is calculated, the DuPage County website includes helpful tax information, ([https://www.dupagecounty.gov/elected\\_officials/treasurer/tax\\_information/#collapse44030b1243](https://www.dupagecounty.gov/elected_officials/treasurer/tax_information/#collapse44030b1243)), including a sample tax bill breakdown to help understand your tax bill.

## Learn More

Find important financial information on the City's website, including:

**Annual Budgets** – See how the City plans and allocates funds each year.

**Financial Reports** – Review audits and reports on City finances.

**Treasurer's Reports** – Get insights into revenue, expenses, and fund balances.

**Taxation Information** – Learn about local taxes and how they support City services.

Visit: [warrenville.il.us/295/Budgets-Treasury-Taxes](http://warrenville.il.us/295/Budgets-Treasury-Taxes)