

# WINNEBAGO COUNTY

## LIMITING RATE CALCULATION ESTIMATE

BELOW IS AN ESTIMATE OF THE LISTED TAXING DISTRICT'S LIMITING RATE BASED ON THE ANNUAL C.P.I. AND THE TAXING DISTRICT'S ESTIMATED CURRENT EAV. THIS ESTIMATE MAY CHANGE BASED UPON YOUR FINAL EAV. DISTRICTS MAY ALSO BE LIMITED BY INDIVIDUAL STATUTORY FUND RATE LIMITS SET BY THE STATE OF ILLINOIS.

TAXING DISTRICT:	ROSCOE VILLAGE	TAX YEAR: 2025
A AGGREGATE EXTENSION BASE: 2024	=	\$1,746,275.96
B ANNUAL C.P.I. or 5% (whichever is less)	The 2025 annual CPI =	2.9%
C RATE INCREASE FACTOR	(x)	1
D ADJUSTED EXTENSION BASE =	Extension Base x CPI (.029) =	1,796,918
E ESTIMATED CURRENT EAV (RATE SETTING EAV) :	as of 10/06/25:	365,532,698
F EQUALIZED NEW PROPERTY (-)	as of 10/06/25:	4,196,951
G ESTIMATED ANNEXATIONS (-)		0
H ESTIMATED TIF RECOVERY VALUE (-)	N/A	0
J ESTIMATED ENTERPRISE ZONE (EZ) RECOVERY VALUE (-)	N/A	0
K ESTIMATED DISCONNECTIONS (+)		0
M ADJUSTED EAV:	M = E-F-G-H-J+K	361,335,747
N ESTIMATED LIMITING RATE:	(D/M)*100	0.4973
P ESTIMATED AGGREGATE EXTENSION AMOUNT:	(E/100)*N	\$1,817,794.11

### TRUTH IN TAXATION:

Q PRIOR YEAR TOTAL EXTENSION (INCLUDES TIF & EZ EXTENSION - NO BONDS OR REV RECAP ADJ): \$1,747,970.71

**MAXIMUM LEVY REQUEST (WITHIN 5% INCREASE) FOR TRUTH IN TAXATION COMPLIANCE:** \$1,835,369.25

IF REQUESTED LEVY IS 5% OR MORE THAN LAST YEAR'S TOTAL EXTENSION \$ AMOUNT (LESS ANY \$ AMT FOR BONDS), THE TAXING DISTRICT IS REQUIRED TO HOLD A PUBLIC HEARING AND PUBLISH THE INCREASE REQUEST (35 ILCS 200/18-55 THRU 100). A LEVY REQUEST OVER 5% DOES NOT GUARANTEE AN INCREASED EXTENSION AMOUNT WITHOUT A VOTER-APPROVED REFERENDUM.

**REMINDERS:** 2025 LEVIES MUST BE FILED WITH THE COUNTY CLERK'S OFFICE ON OR BEFORE 12/30/2025.  
A "TRUTH IN TAXATION" CERTIFICATE OF COMPLIANCE IS REQUIRED TO BE FILED WITH YOUR LEVY.

EAV - EQUALIZED ASSESSED VALUE    CPI - CONSUMER PRICE INDEX    TIF - TAX INCREMENT FINANCING    EZ - ENTERPRISE ZONE

**REPORT DATE:** 10/10/25