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**Vernon Hills Park District  
Special Meeting Minutes  
Truth in Taxation Public Hearing  
December 14, 2017 – 6:30p.m.**

**1. Call to Order.** The truth in taxation public hearing of the Vernon Hills Board of Park Commissioners was called to order by President Doerhoefer at 6:30 pm at the Sullivan Community Center located at 635 N. Aspen Drive, Vernon Hills, IL.

**2. Roll Call.** Present: Commissioners Doerhoefer, Kessler, Ballowe and Robbins. Absent: Commissioner Meline. Staff – Jeff Fougousse, Cheryl Buhmann, Marla DeCicco, James Kim, Tom Ritter, Mark Purcell and Amy Darling.

**3. New Business**

**A. Truth in Taxation Public Hearing**

At the November Board meeting the Park Board formally determined the amount of money which it estimates will be levied in 2017 for the Park District and extended in 2018.

The Board will approve by resolution an estimated levy of \$3,815,317 (not including bonds) to be extended in 2018. This estimate represents a 4.98% increase over the previous tax year. The increase is based on the rising cost of living, an increase in Park District residents and the expansion and improvement of Park District facilities.

The property tax levy is commonly referred to as a balloon levy. A balloon levy occurs when a taxing body intentionally asks for more money than they estimate they will receive. This is a common practice because taxing bodies must determine their levy amount using only an estimate of their district's EAV growth. When the Lake County Clerk's office extends the final 2017 levy they will cut back to the state imposed tax cap any levy estimate that exceeds the cap, however, if a levy estimate is too low the clerk's office will not increase their request.

**4. Public Comment – None**

**5. Adjournment**

Upon proper motion and second, the Board voted unanimously to adjourn the Truth in Taxation Hearing at 6:35pm.

  
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David Doerhoefer, Park Board President

  
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Jeff Fougousse, Park Board Secretary



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