

The CUPHD Tax Levy Explained



Public Health
Prevent. Promote. Protect.

LEVY



The process by which a taxing district certifies the amount that it is requesting to be raised by property taxes.

Extension



The process by which the county clerk determines the actual dollar amount to be billed to the property tax payers.

CUPHD's Levy Formula is Unique



The *IL Public Health District Act* requires that in “any public health district in a county with a county health department, the county clerk shall reduce and abate from the public health district tax levy an amount equal to the amount of the county levy for the county health department”.

This amount would be added in to the LEVY and removed from the EXTENSION, producing no actual effect.

Truth in Taxation law requires an APPLES to ORANGES Comparison.



The *Truth-In-Taxation Law* requires a taxing district to publish a notice if the tax levy for the year exceeds the tax extension of the preceding year by more than five percent. It is important to note that the comparison is not this year's levy and last year's levy nor this year's extension and last year's extension.

The notice is essentially meaningless and misleading.

Result that must be reported, per statute



This year's Levy



Last Year's
Extension



Confusing implied
high increase.

The result for CUPHD, a public health *district* in a county with a county health department, is to report a high increase which does not actually exist. But this is what has to be reported in the newspaper ad.

Reality which we are prohibited from explaining in our ad, per statute.



This year's Levy



Last year's Levy



Actual increase in requested tax levy

This is the reality, which according to the Truth in Taxation law, we are not allowed to explain in the newspaper ad: The *Truth-In-Taxation Law* sets forth precisely the form and content of the notice. It expressly provides that:

“Any notice which includes any information not specified and required by this Article shall be an invalid notice.” (35 ILCS 200/18-80) As a result of that provision, it is not possible to include a needed explanation in the public notice.

Required Public Notice of 2025 Levy

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

A public hearing to approve a proposed property tax levy increase for Champaign-Urbana Public Health District for 2025 will be held on November 12, 2025 at 5:00 PM, at the Champaign-Urbana Public Health District office at 201 West Kenyon Road, Champaign, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Julie Pryde, Public Health Administrator, 201 West Kenyon Road, Champaign, Illinois 61820; telephone number (217) 531-5369.

The corporate and special purpose property taxes extended or abated for 2024 were \$4,197,169.

The proposed corporate and special purpose taxes to be levied for 2025 are \$6,832,481. This represents a 62.79% increase over the previous year.

The property taxes extended for debt services and public building commission leases for 2024 were \$0.

The estimated property taxes to be levied for debt services and public building commission leases for 2025 are \$0.

The total property taxes extended or abated for 2024 were \$4,197,169.

The estimated total property taxes to be levied for 2025 are \$6,832,481.
This represents a 62.79% increase over the previous year.

Actual 2025 Levy

*

Current year total aggregate levy (2025)	\$
Less prior year total levy extension (2024)	\$
Sub-total	\$

Sub-total	\$
Current year total aggregate levy (2025)	\$
% Increase of 2025 Tax Levy over 2024	%
Tax Levy Extension	%

If we were to compare total aggregate levies

2024	\$
2025	\$, ,
Increase in aggregate levy	...
Less: New Construction & TIF/EZ Recovery	\$ 571,179
Actual increase in aggregate levy	\$ 279,045
% Increase of aggregate levy	4.66%
Estimated County Public Health Levy	\$894,355