SELMAVILLE C.C.S.D. #10

Brittany Boldt, Superintendent
Kristi Consolino, Principal

MEMORANDUM

TO: District Taxpayers and Property Owners
FROM: Office of the Superintendent / Board of Education
DATE: June 24, 2026
RE: Why Our Elementary District's Tax Rate Is Higher Than the High School District's Rate

We periodically hear a fair and important question from residents: "Why is the tax rate for our elementary school district higher than the rate for the high school district that serves the same area?" This memo explains the reasons in plain terms. The short answer is that it reflects how Illinois organizes and funds public education — not a sign that our district spends carelessly.

1. We Are a "Dual District" Community

Many Illinois communities are served by two separate, independently governed school districts that share the same neighborhoods: an elementary district (grades K–8) and a high school district (grades 9–12). Both districts levy property taxes on largely the same homes and businesses. Because they are separate taxing bodies, each sets its own rate, and you see both line items on your property tax bill. In communities served by a single K–12 "unit" district, these two charges are simply combined into one.

2. We Educate More Grade Levels Than the High School District

Our elementary district is responsible for nine grade levels — kindergarten through eighth grade. The high school district is responsible for four — ninth through twelfth grade. Educating roughly twice as many grades means more classrooms, teachers, and programs, funded from the same local property base. Spread over a comparable amount of taxable property, more grades generally translates into a higher tax rate per dollar of assessed value.

3. Illinois Law Allows Elementary Districts a Higher Maximum Rate

This difference is built into Illinois law. The Illinois School Code sets different maximum tax rates by district type, and the ceiling for elementary districts is set above the ceiling for high school districts — precisely because elementary districts cover more grades. The illustrative maximum education-fund rates below show the pattern (your local figures may differ):

District Type	Grades Served	Illustrative Max. Education Rate
Elementary district	K–8 (9 grades)	2.30%
High school district	9–12 (4 grades)	1.05%
Unit district (for comparison)	K–12 (13 grades)	3.00%

Source: Illinois School Code (105 ILCS 5/) and Illinois State Board of Education tax-rate guidance. Figures are illustrative statutory maximums, not our district's actual rates.

Notice that the elementary and high school maximums added together (about 3.35%) roughly equal what a single K–12 unit district is allowed (3.00%). That is the design: two overlapping districts together fund the

same complete K–12 education that one combined district would — the cost is simply split into two bills instead of one.

4. What This Means for Your Tax Bill

- You are not paying twice. Each district funds a different part of your child's education — elementary funds K–8, the high school district funds 9–12.
- A higher elementary rate is normal, not unusual. It reflects more grade levels and the higher maximum the State assigns to elementary districts.
- Combined, the two rates approximate a single K–12 district's rate. Households in dual-district communities pay roughly what a unit-district household pays — the total is just shown as two lines.
- Other factors also affect the rate, including each district's assessed property value per student, voter-approved referenda, the Property Tax Extension Limitation Law ("tax caps"), and levies for purposes beyond the education fund (operations, transportation, and others).

5. Our Commitment

We take seriously our responsibility to spend your tax dollars wisely and transparently. Our annual budget, levy, and audited financial statements are available for public review, and we welcome questions at any Board of Education meeting. If you would like a walkthrough of how your specific tax bill is calculated, please contact the District office — we are glad to help.

Respectfully,
Brittany Boldt
Superintendent
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