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December 19, 2018

Mr. Charles Lutzow, Supervisor
Board of Trustees
Algonquin Township
3702 U.S. Highway 14
Crystal Lake, Illinois 60014

RE: Certification of the Road District Levy

Supervisor and Board of Trustees:

I have been asked by the Supervisor to opine as to the duties of the township board concerning the certification of the road district's levy. At the December Algonquin Township Board meeting the Board did not certify the Road District's levy. **The failure to certify and submit a levy to the county clerk by close of Business December 26, 2019 will result in the levy not being extended and no levy for taxes being made. This means that the Road District will have no income for the FY 18-19 year.**

The township board's duty is to certify the levy the Road District's levy. Quite simply the board is determine that the levy meets the statutory requirements.

The statute provides in relevant part:

On or before the last Tuesday in December the township board of trustees or highway board of trustees or road district commissioner, as the case may be, shall levy and certify to the county clerk the amount necessary to be raised by taxation for road purposes and the road district commissioner shall levy and certify to the county clerk the amount necessary to be raised by taxation for the salaries of elected road district officials in the road district, as determined by the highway commissioner.

605 ILCS 5/6-501

The highway commissioner has the duty to determine the levy. 605 ILCS 5/6-201.5.

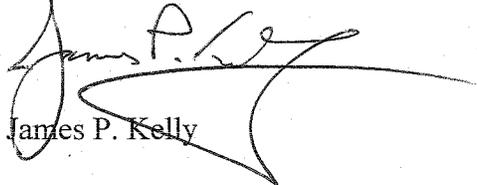
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In this case it appears that the road district has prepared a levy and met the statutory requirements to have the levy certified. The failure to submit the levy to the County Clerk will result in taxes not being extended for the Road District. The Road District will therefore not receive any income to operate.

I would recommend that the Township have a special meeting of the board and certify the Road District's levy.

Very truly,

A handwritten signature in black ink, appearing to read "James P. Kelly". The signature is stylized with a large, sweeping flourish that extends to the right and then loops back down and left.

James P. Kelly