



League of Women Voters of Chicago

Chicago City Budget/Open Meeting February 11, 2017

From the Tax Maze

[lwwchicago.org/Guide\\_Through\\_Tax\\_Maze.html](http://lwwchicago.org/Guide_Through_Tax_Maze.html)

# WHAT'S ON YOUR TAX BILL

When you pay your Chicago property tax, you are paying taxes for all the units of government that provide some part of your local government service. Your bill might look like this:

(late) 12/02/2001 - 1/01/2002 **1,236.55** Thank you

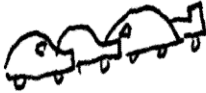
Do not double pay. Pay only one amount.  
Late payment penalty is 1.5% per month.  
Through 1/15/2002, you may...

Property Location (To update, please contact the Cook County Assessor's Office at 312-606-3844)  
CHICAGO IL 606

Taxing District	2000 Tax	2000 Rate	Pension
SW HOME EQUITY ASSURANCE	21.17	0.082	
SCHOOL FINANCE AUTHORITY	57.57	0.223	5.93
CHICAGO PARK DISTRICT	143.78	0.557	
PARKS-MUSEUM/AQUARIUM BOND	3.87	0.015	11
BOARD OF EDUCATION	958.73	3.714	175
CITY OF CHICAGO	386.69	1.498	
CHICAGO LIBRARY FUND	41.82	0.162	
CHICAGO COMM. COLLEGE DIST	80.28	0.311	
WATER RECLAMATION DIST	107.13	0.415	
FOREST PRESERVE DISTRICT	17.81	0.069	
COUNTY OF COOK	156.18	0.605	
COOK COUNTY HEALTH FACIL.	56.53	0.219	
<b>*DO NOT PAY THESE TOTALS*</b>	<b>2,031.56</b>	<b>7.870</b>	

# Functions of the taxing units of government

**Chicago Park District:** Provides parks and recreation, as well as cultural institutions, parking garages, and operates Soldier Field.



**Board of Education:** Operates the Chicago Public Schools for over 437,000 students, with more than 45,000 employees, and 596 facilities.

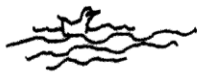


**City of Chicago:** Responsible for basic city-wide services: streets and sanitation, police and fire protection, health services, infrastructure, housing inspections, planning and economic development, etc.



**Community College District 508:** Operates the City Colleges.

**Metropolitan Water Reclamation District:** Maintains state and federal water quality standards, treats sewage of the City of Chicago and 120 other communities. Also provides flood and pollution control.



**Forest Preserve District of Cook County:** Operates and maintains forest preserves, also recreational facilities.



**County of Cook:** Responsible for specific services countywide, such as court system, jails, property assessment and property tax collection.



**Cook County Health Facilities:** Runs health care institutions and the Department of Public Health for Cook County (Cook County Hospital, Oak Forest Hospital, Cermak Memorial Hospital, and Provident Hospital.)



**Chicago Public Library:** Operates about 75 branch libraries, two regional libraries and the Harold Washington Library.



## What's not on your Tax Bill?

There are other public projects and entities, such as Millennium Park, that utilize public funds but escape the radar because they do not levy property taxes. Projects, such as the Soldier Field stadium renovation, issue bonds that are supported by public funds other than the property tax. The secretive process of legislative initiatives through which these projects are funded undermines the opportunity for a serious and valid allocation of taxpayer resources.

## Overlapping Public Bodies

The fragmentation of governmental entities such as the City of Chicago into a number of overlapping public bodies makes it difficult to keep track of spending and taxing responsibilities. The growth of these governmental units was the unanticipated result of tax limitations written into Illinois law (initially the 1870 Constitution) to stem governmental costs. These limitations led to the creation of new special districts with taxing powers to deal with each funding crisis as the need for new service arose.

Illinois leads the states with 6,835 governmental units, of which 3,068 are special districts (single purpose governments) such as mosquito abatement, park districts, etc. There are approximately 547 units in Cook County alone.

