

**GENERAL PRIMARU ELECTION
MARCH 17, 2026
REFERENDA QUESTION**

WINNEBAGO COUNTY

**RESOLUTION TO SUBMIT AN ADVISORY REFERENDUM TO THE VOTERS OF
WINNEBAGO COUNTY, ILLINOIS REGARDING THE FEDERAL SCHOLARSHIP
TAX CREDIT**

"Should Illinois opt into a federal program that would provide Public K-12, private school, and homeschool students with privately-donated funds for academic needs, such as tutoring and test preparation, educational therapies for students with disabilities, tuition, books, exam fees or for other specified academic needs?"	YES	
	NO	

RETAILERS' OCCUPATIONAL AND SERVICE OCCUPATIONAL TAX

"Shall a retailers' occupation tax and a service occupation tax (commonly referred to as a "sales tax") be imposed in the County of Winnebago, Illinois, at a rate of 1% to be used exclusively for school facility purposes, school resource officers, and mental health professionals?"	YES	
	NO	

PECATONICA FIRE PROTECTION DISTRICT

CONSTRUCT AN ADDITION TO AN EXISTING FIRE STATION

"Shall the Pecatonica Fire Protection District, Winnebago and Stephenson Counties, Illinois, construct an addition to an existing fire station and construct dormitory facilities at such expanded fire station, and issue its bonds in the maximum amount of \$3,000,000 for the purpose of paying the costs thereof?"	YES	
	NO	

LIMITING RATE UNDER THE PROPERTY TAX EXTENSION LIMITATION LAW

"Shall the limiting rate under the Property Tax Extension Limitation Law for Pecatonica Fire Protection District, Winnebago and Stephenson Counties, Illinois, be increased by an additional amount equal to 0.3979% above the limiting rate for the purpose of fire protection and ambulance services for levy year 2024 and be equal to 0.6995% of the equalized assessed value of the taxable property therein for levy year(s) 2026?"	YES	
	NO	

- (1) The approximate amount of taxes extendable at the most recently extended limiting rate is \$517,359.72, and the approximate amount of taxes extendable if the proposition is approved is \$1,200,000.
- (2) For the 2026 levy year the approximate amount of the additional tax extendable against property containing a single-family residence and having a fair market value at the time of the referendum of \$100,000 is estimated to be \$132.65.
- (3) If the proposition is approved, the aggregate extension for levy year 2026 will be determined by the limiting rate set forth in the proposition, rather than the otherwise applicable limiting rate calculated under the provisions of the Property Tax Extension Limitation Law (commonly known as the Property Tax Cap Law).