

The City of Lake Forest
 Representative Tax Rates
 March 1, 2019

	Total Tax Rate	Municipal Portion*
Property Tax (Shields Township) - 2017 levy collected in 2018 - Rate per \$100 assessed valuation	\$5.214	\$1.076
Sales Tax		
- General Merchandise**	7.50%	1.50%
- Qualifying Food/Drugs	1.75%	1.00%
- Vehicle	7.00%	1.00%
Telecommunications Tax	13.00%	6.00%
Electric Utility Tax (Consumption based)	.537-.130 cents Per KWH	.537-.130 cents Per KWH
Gas Utility Tax	5.00%	5.00%
Water Utility Tax	5.00%	5.00%
Hotel Tax	11.00%	5.00%
Real Estate Transfer Tax - Per \$1,000 of full actual consideration	\$5.50	\$4.00

* The Municipal Portion of the total tax rate represents the amount allocated to The City of Lake Forest. The difference represents tax amounts generated within Lake Forest but distributed to other governmental entities (State of Illinois, Lake County, school districts, etc.).

** Effective July 1, 2019, the General Merchandise sales tax rate will increase from 7.5% to 8.0%, with 2.0% of the total going to the City.

Note: This is not intended to be a complete list of taxes charged in The City of Lake Forest. It is a representative sample of primary taxes impacting the City budget.