

**93RD GENERAL ASSEMBLY****State of Illinois****2003 and 2004**

Introduced 2/6/2004, by Don Harmon

**SYNOPSIS AS INTRODUCED:**

105 ILCS 5/17-6.1

from Ch. 122, par. 17-6.1

Amends the School Code. Provides that if a proposition to increase the educational purposes tax rate of a school district (other than the Chicago school district) is approved at any election held prior to March 19, 2004 and that proposition sets forth the tax rate most recently extended for educational purposes as the existing maximum authorized educational purposes tax rate of the district, then the maximum-authorized educational purposes tax rate of the district shall be calculated as follows: (i) for the first tax year affected by the results of the referendum, the district's tax rates shall be calculated based on the rates set forth in the proposition, and (ii) for each tax year thereafter, the district's maximum-authorized educational purposes tax rate approved at the referendum shall be equal to the sum of the district's maximum-authorized educational purposes tax rate immediately preceding the referendum plus the difference between the rates set forth in the proposition submitted to the voters of the district at the referendum. Allows the school board, within 10 days after the effective date of the amendatory Act, to amend its certificate of tax levy for any year for which its equalized assessed valuation has not yet been certified by the county clerk. Effective immediately.

LRB093 20506 NHT 47212 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning schools.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The School Code is amended by changing Section  
5 17-6.1 as follows:

6 (105 ILCS 5/17-6.1) (from Ch. 122, par. 17-6.1)

7 Sec. 17-6.1. Educational purposes and operations, building  
8 and maintenance purposes concurrent equal increase and  
9 decrease in maximum authorized tax rate.

10 (a) The school board of any school district having a  
11 population of less than 500,000 inhabitants may, by proper  
12 resolution, cause to be submitted to the voters of the school  
13 district at a regular scheduled election the proposition of  
14 whether the maximum authorized annual tax rate for either  
15 educational purposes or operations, building and maintenance  
16 purposes may be increased with an equal corresponding tax rate  
17 decrease being effected in the maximum authorized tax rate for  
18 the other fund.

19 (b) The proposition shall be in substantially the following  
20 form:

21 Shall the maximum authorized annual tax rate for  
22 ..... purposes of School District Number ....., .....  
23 County, Illinois (commonly known as ..... ) be increased  
24 from ....% to ....% and the maximum authorized annual tax  
25 rate for ..... purposes be decreased concurrently from  
26 ....% to ....%?

27 (c) The rate amount of the proposed tax rate decrease must  
28 be the same as the rate amount of the proposed tax rate  
29 increase. No maximum tax rate secured hereunder may exceed the  
30 maximum rate specified for the particular fund in Section 17-3  
31 and 17-5.

32 (d) The requirements of Section 17-3.4 shall not apply to

1 the proposition provided for in this Section.

2 (e) If at the election a majority of the votes cast on the  
3 proposition is in favor thereof, the school board may  
4 thereafter annually levy the taxes as authorized.

5 (f) If, at any election held prior to March 19, 2004, the  
6 voters of a school district approved the proposition to  
7 increase the educational purposes tax rate of the district and  
8 the proposition to increase the rate set forth as the existing  
9 maximum-authorized educational purposes tax rate of the  
10 district the tax rate most recently extended for educational  
11 purposes, then, for the purposes of this Code and the Property  
12 Tax Code, the maximum-authorized educational purposes tax rate  
13 of the district shall be calculated as follows:

14 (1) for the first tax year affected by the results of  
15 the referendum, the district's tax rates shall be  
16 calculated based upon the rates set forth in the  
17 proposition; and

18 (2) for each tax year thereafter, the district's  
19 maximum-authorized educational purposes tax rate approved  
20 at the referendum shall be equal to the sum of the  
21 district's maximum-authorized educational purposes tax  
22 rate immediately preceding the referendum plus the  
23 difference between the rates set forth in the proposition  
24 submitted to the voters of the district at the referendum.

25 Within 10 days after the effective date of this amendatory  
26 Act of the 93rd General Assembly, the school board of any  
27 school district affected by this subsection (f) may,  
28 notwithstanding the requirements of any other law to the  
29 contrary, amend its certificate of tax levy for any year for  
30 which its equalized assessed valuation has not yet been  
31 certified by the county clerk. The amended certificate of tax  
32 levy shall be filed with the county clerk within the 10-day  
33 period after the effective date of this amendatory Act of the  
34 93rd General Assembly.

35 (Source: P.A. 86-1318.)

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.