



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB5374

Introduced 01/26/06, by Rep. Roger L. Eddy

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185
35 ILCS 200/18-201 new
35 ILCS 200/18-200 rep.
105 ILCS 5/17-2.11

from Ch. 122, par. 17-2.11

Amends the Property Tax Code and the School Code. Makes changes to the Property Tax Extension Limitation Law concerning excluding bonds issued by school boards for fire prevention and safety purposes from the definition of "debt service extension base" and the exclusion of certain extensions for fire prevention and safety purposes from the aggregate extension for a school district. Repeals a provision in the Law concerning not reducing a school district's State aid. In the Section of the School Code concerning the power of a school board to levy a tax or to borrow money and issue bonds for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes, provides that the tax rate limit otherwise specified in the Section may be increased to 0.15% (instead of 0.10%) upon referendum approval. Provides that if additional alterations or reconstructions are required to be made because of surveys conducted by an architect or engineer after bonds are issued as provided in the Section, then the district may levy a tax at a rate not to exceed 0.10% (instead of 0.05%) per year.

LRB094 17720 NHT 54810 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 Property Tax Code is amended by changing
5 Section 18-185 and by adding Section 18-201 as follows:

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5 may
8 be cited as the Property Tax Extension Limitation Law. As used
9 in this Division 5:

10 "Consumer Price Index" means the Consumer Price Index for
11 All Urban Consumers for all items published by the United
12 States Department of Labor.

13 "Extension limitation" means (a) the lesser of 5% or the
14 percentage increase in the Consumer Price Index during the
15 12-month calendar year preceding the levy year or (b) the rate
16 of increase approved by voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more
18 inhabitants or a county contiguous to a county of 3,000,000 or
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section
21 1-150, except as otherwise provided in this Section. For the
22 1991 through 1994 levy years only, "taxing district" includes
23 only each non-home rule taxing district having the majority of
24 its 1990 equalized assessed value within any county or counties
25 contiguous to a county with 3,000,000 or more inhabitants.
26 Beginning with the 1995 levy year, "taxing district" includes
27 only each non-home rule taxing district subject to this Law
28 before the 1995 levy year and each non-home rule taxing
29 district not subject to this Law before the 1995 levy year
30 having the majority of its 1994 equalized assessed value in an
31 affected county or counties. Beginning with the levy year in
32 which this Law becomes applicable to a taxing district as

1 provided in Section 18-213, "taxing district" also includes
2 those taxing districts made subject to this Law as provided in
3 Section 18-213.

4 "Aggregate extension" for taxing districts to which this
5 Law applied before the 1995 levy year means the annual
6 corporate extension for the taxing district and those special
7 purpose extensions that are made annually for the taxing
8 district, excluding special purpose extensions: (a) made for
9 the taxing district to pay interest or principal on general
10 obligation bonds that were approved by referendum; (b) made for
11 any taxing district to pay interest or principal on general
12 obligation bonds issued before October 1, 1991; (c) made for
13 any taxing district to pay interest or principal on bonds
14 issued to refund or continue to refund those bonds issued
15 before October 1, 1991; (d) made for any taxing district to pay
16 interest or principal on bonds issued to refund or continue to
17 refund bonds issued after October 1, 1991 that were approved by
18 referendum; (e) made for any taxing district to pay interest or
19 principal on revenue bonds issued before October 1, 1991 for
20 payment of which a property tax levy or the full faith and
21 credit of the unit of local government is pledged; however, a
22 tax for the payment of interest or principal on those bonds
23 shall be made only after the governing body of the unit of
24 local government finds that all other sources for payment are
25 insufficient to make those payments; (f) made for payments
26 under a building commission lease when the lease payments are
27 for the retirement of bonds issued by the commission before
28 October 1, 1991, to pay for the building project; (g) made for
29 payments due under installment contracts entered into before
30 October 1, 1991; (h) made for payments of principal and
31 interest on bonds issued under the Metropolitan Water
32 Reclamation District Act to finance construction projects
33 initiated before October 1, 1991; (i) made for payments of
34 principal and interest on limited bonds, as defined in Section
35 3 of the Local Government Debt Reform Act, in an amount not to
36 exceed the debt service extension base less the amount in items

1 (b), (c), (e), and (h) of this definition for non-referendum
2 obligations, except obligations initially issued pursuant to
3 referendum; (j) made for payments of principal and interest on
4 bonds issued under Section 15 of the Local Government Debt
5 Reform Act; (k) made by a school district that participates in
6 the Special Education District of Lake County, created by
7 special education joint agreement under Section 10-22.31 of the
8 School Code, for payment of the school district's share of the
9 amounts required to be contributed by the Special Education
10 District of Lake County to the Illinois Municipal Retirement
11 Fund under Article 7 of the Illinois Pension Code; the amount
12 of any extension under this item (k) shall be certified by the
13 school district to the county clerk; (l) made to fund expenses
14 of providing joint recreational programs for the handicapped
15 under Section 5-8 of the Park District Code or Section 11-95-14
16 of the Illinois Municipal Code; (m) made for temporary
17 relocation loan repayment purposes pursuant to Sections 2-3.77
18 and 17-2.2d of the School Code; ~~and~~ (n) made for payment of
19 principal and interest on any bonds issued under the authority
20 of Section 17-2.2d of the School Code; and (o) ~~(m)~~ made for
21 contributions to a firefighter's pension fund created under
22 Article 4 of the Illinois Pension Code, to the extent of the
23 amount certified under item (5) of Section 4-134 of the
24 Illinois Pension Code.

25 "Aggregate extension" for the taxing districts to which
26 this Law did not apply before the 1995 levy year (except taxing
27 districts subject to this Law in accordance with Section
28 18-213) means the annual corporate extension for the taxing
29 district and those special purpose extensions that are made
30 annually for the taxing district, excluding special purpose
31 extensions: (a) made for the taxing district to pay interest or
32 principal on general obligation bonds that were approved by
33 referendum; (b) made for any taxing district to pay interest or
34 principal on general obligation bonds issued before March 1,
35 1995; (c) made for any taxing district to pay interest or
36 principal on bonds issued to refund or continue to refund those

1 bonds issued before March 1, 1995; (d) made for any taxing
2 district to pay interest or principal on bonds issued to refund
3 or continue to refund bonds issued after March 1, 1995 that
4 were approved by referendum; (e) made for any taxing district
5 to pay interest or principal on revenue bonds issued before
6 March 1, 1995 for payment of which a property tax levy or the
7 full faith and credit of the unit of local government is
8 pledged; however, a tax for the payment of interest or
9 principal on those bonds shall be made only after the governing
10 body of the unit of local government finds that all other
11 sources for payment are insufficient to make those payments;
12 (f) made for payments under a building commission lease when
13 the lease payments are for the retirement of bonds issued by
14 the commission before March 1, 1995 to pay for the building
15 project; (g) made for payments due under installment contracts
16 entered into before March 1, 1995; (h) made for payments of
17 principal and interest on bonds issued under the Metropolitan
18 Water Reclamation District Act to finance construction
19 projects initiated before October 1, 1991; (h-4) made for
20 stormwater management purposes by the Metropolitan Water
21 Reclamation District of Greater Chicago under Section 12 of the
22 Metropolitan Water Reclamation District Act; (i) made for
23 payments of principal and interest on limited bonds, as defined
24 in Section 3 of the Local Government Debt Reform Act, in an
25 amount not to exceed the debt service extension base less the
26 amount in items (b), (c), and (e) of this definition for
27 non-referendum obligations, except obligations initially
28 issued pursuant to referendum and bonds described in subsection
29 (h) of this definition; (j) made for payments of principal and
30 interest on bonds issued under Section 15 of the Local
31 Government Debt Reform Act; (k) made for payments of principal
32 and interest on bonds authorized by Public Act 88-503 and
33 issued under Section 20a of the Chicago Park District Act for
34 aquarium or museum projects; (l) made for payments of principal
35 and interest on bonds authorized by Public Act 87-1191 or
36 93-601 and (i) issued pursuant to Section 21.2 of the Cook

1 County Forest Preserve District Act, (ii) issued under Section
2 42 of the Cook County Forest Preserve District Act for
3 zoological park projects, or (iii) issued under Section 44.1 of
4 the Cook County Forest Preserve District Act for botanical
5 gardens projects; (m) made pursuant to Section 34-53.5 of the
6 School Code, whether levied annually or not; (n) made to fund
7 expenses of providing joint recreational programs for the
8 handicapped under Section 5-8 of the Park District Code or
9 Section 11-95-14 of the Illinois Municipal Code; (o) made by
10 the Chicago Park District for recreational programs for the
11 handicapped under subsection (c) of Section 7.06 of the Chicago
12 Park District Act; and (p) made for contributions to a
13 firefighter's pension fund created under Article 4 of the
14 Illinois Pension Code, to the extent of the amount certified
15 under item (5) of Section 4-134 of the Illinois Pension Code.

16 "Aggregate extension" for all taxing districts to which
17 this Law applies in accordance with Section 18-213, except for
18 those taxing districts subject to paragraph (2) of subsection
19 (e) of Section 18-213, means the annual corporate extension for
20 the taxing district and those special purpose extensions that
21 are made annually for the taxing district, excluding special
22 purpose extensions: (a) made for the taxing district to pay
23 interest or principal on general obligation bonds that were
24 approved by referendum; (b) made for any taxing district to pay
25 interest or principal on general obligation bonds issued before
26 the date on which the referendum making this Law applicable to
27 the taxing district is held; (c) made for any taxing district
28 to pay interest or principal on bonds issued to refund or
29 continue to refund those bonds issued before the date on which
30 the referendum making this Law applicable to the taxing
31 district is held; (d) made for any taxing district to pay
32 interest or principal on bonds issued to refund or continue to
33 refund bonds issued after the date on which the referendum
34 making this Law applicable to the taxing district is held if
35 the bonds were approved by referendum after the date on which
36 the referendum making this Law applicable to the taxing

1 district is held; (e) made for any taxing district to pay
2 interest or principal on revenue bonds issued before the date
3 on which the referendum making this Law applicable to the
4 taxing district is held for payment of which a property tax
5 levy or the full faith and credit of the unit of local
6 government is pledged; however, a tax for the payment of
7 interest or principal on those bonds shall be made only after
8 the governing body of the unit of local government finds that
9 all other sources for payment are insufficient to make those
10 payments; (f) made for payments under a building commission
11 lease when the lease payments are for the retirement of bonds
12 issued by the commission before the date on which the
13 referendum making this Law applicable to the taxing district is
14 held to pay for the building project; (g) made for payments due
15 under installment contracts entered into before the date on
16 which the referendum making this Law applicable to the taxing
17 district is held; (h) made for payments of principal and
18 interest on limited bonds, as defined in Section 3 of the Local
19 Government Debt Reform Act, in an amount not to exceed the debt
20 service extension base less the amount in items (b), (c), and
21 (e) of this definition for non-referendum obligations, except
22 obligations initially issued pursuant to referendum; (i) made
23 for payments of principal and interest on bonds issued under
24 Section 15 of the Local Government Debt Reform Act; (j) made
25 for a qualified airport authority to pay interest or principal
26 on general obligation bonds issued for the purpose of paying
27 obligations due under, or financing airport facilities
28 required to be acquired, constructed, installed or equipped
29 pursuant to, contracts entered into before March 1, 1996 (but
30 not including any amendments to such a contract taking effect
31 on or after that date); (k) made to fund expenses of providing
32 joint recreational programs for the handicapped under Section
33 5-8 of the Park District Code or Section 11-95-14 of the
34 Illinois Municipal Code; and (l) made for contributions to a
35 firefighter's pension fund created under Article 4 of the
36 Illinois Pension Code, to the extent of the amount certified

1 under item (5) of Section 4-134 of the Illinois Pension Code.

2 "Aggregate extension" for all taxing districts to which
3 this Law applies in accordance with paragraph (2) of subsection
4 (e) of Section 18-213 means the annual corporate extension for
5 the taxing district and those special purpose extensions that
6 are made annually for the taxing district, excluding special
7 purpose extensions: (a) made for the taxing district to pay
8 interest or principal on general obligation bonds that were
9 approved by referendum; (b) made for any taxing district to pay
10 interest or principal on general obligation bonds issued before
11 the effective date of this amendatory Act of 1997; (c) made for
12 any taxing district to pay interest or principal on bonds
13 issued to refund or continue to refund those bonds issued
14 before the effective date of this amendatory Act of 1997; (d)
15 made for any taxing district to pay interest or principal on
16 bonds issued to refund or continue to refund bonds issued after
17 the effective date of this amendatory Act of 1997 if the bonds
18 were approved by referendum after the effective date of this
19 amendatory Act of 1997; (e) made for any taxing district to pay
20 interest or principal on revenue bonds issued before the
21 effective date of this amendatory Act of 1997 for payment of
22 which a property tax levy or the full faith and credit of the
23 unit of local government is pledged; however, a tax for the
24 payment of interest or principal on those bonds shall be made
25 only after the governing body of the unit of local government
26 finds that all other sources for payment are insufficient to
27 make those payments; (f) made for payments under a building
28 commission lease when the lease payments are for the retirement
29 of bonds issued by the commission before the effective date of
30 this amendatory Act of 1997 to pay for the building project;
31 (g) made for payments due under installment contracts entered
32 into before the effective date of this amendatory Act of 1997;
33 (h) made for payments of principal and interest on limited
34 bonds, as defined in Section 3 of the Local Government Debt
35 Reform Act, in an amount not to exceed the debt service
36 extension base less the amount in items (b), (c), and (e) of

1 this definition for non-referendum obligations, except
2 obligations initially issued pursuant to referendum; (i) made
3 for payments of principal and interest on bonds issued under
4 Section 15 of the Local Government Debt Reform Act; (j) made
5 for a qualified airport authority to pay interest or principal
6 on general obligation bonds issued for the purpose of paying
7 obligations due under, or financing airport facilities
8 required to be acquired, constructed, installed or equipped
9 pursuant to, contracts entered into before March 1, 1996 (but
10 not including any amendments to such a contract taking effect
11 on or after that date); (k) made to fund expenses of providing
12 joint recreational programs for the handicapped under Section
13 5-8 of the Park District Code or Section 11-95-14 of the
14 Illinois Municipal Code; and (l) made for contributions to a
15 firefighter's pension fund created under Article 4 of the
16 Illinois Pension Code, to the extent of the amount certified
17 under item (5) of Section 4-134 of the Illinois Pension Code.

18 "Debt service extension base" means an amount equal to that
19 portion of the extension for a taxing district for the 1994
20 levy year, or for those taxing districts subject to this Law in
21 accordance with Section 18-213, except for those subject to
22 paragraph (2) of subsection (e) of Section 18-213, for the levy
23 year in which the referendum making this Law applicable to the
24 taxing district is held, or for those taxing districts subject
25 to this Law in accordance with paragraph (2) of subsection (e)
26 of Section 18-213 for the 1996 levy year, constituting an
27 extension for payment of principal and interest on bonds issued
28 by the taxing district without referendum, but not including
29 excluded non-referendum bonds. For park districts (i) that were
30 first subject to this Law in 1991 or 1995 and (ii) whose
31 extension for the 1994 levy year for the payment of principal
32 and interest on bonds issued by the park district without
33 referendum (but not including excluded non-referendum bonds)
34 was less than 51% of the amount for the 1991 levy year
35 constituting an extension for payment of principal and interest
36 on bonds issued by the park district without referendum (but

1 not including excluded non-referendum bonds), "debt service
2 extension base" means an amount equal to that portion of the
3 extension for the 1991 levy year constituting an extension for
4 payment of principal and interest on bonds issued by the park
5 district without referendum (but not including excluded
6 non-referendum bonds). The debt service extension base may be
7 established or increased as provided under Section 18-212.

8 "Excluded non-referendum bonds" means (i) bonds authorized by
9 Public Act 88-503 and issued under Section 20a of the Chicago
10 Park District Act for aquarium and museum projects; (ii) bonds
11 issued under Section 15 of the Local Government Debt Reform
12 Act; ~~or~~ (iii) refunding obligations issued to refund or to
13 continue to refund obligations initially issued pursuant to
14 referendum; or (iv) bonds issued for fire prevention and safety
15 purposes under Section 17-2.11 of the School Code after the
16 effective date of this amendatory Act of the 94th General
17 Assembly and bonds issued to refund the fire prevention and
18 safety bonds issued after the effective date of this amendatory
19 Act of the 94th General Assembly.

20 "Special purpose extensions" include, but are not limited
21 to, extensions for levies made on an annual basis for
22 unemployment and workers' compensation, self-insurance,
23 contributions to pension plans, and extensions made pursuant to
24 Section 6-601 of the Illinois Highway Code for a road
25 district's permanent road fund whether levied annually or not.
26 The extension for a special service area is not included in the
27 aggregate extension.

28 "Aggregate extension base" means the taxing district's
29 last preceding aggregate extension as adjusted under Sections
30 18-215 through 18-230.

31 "Levy year" has the same meaning as "year" under Section
32 1-155.

33 "New property" means (i) the assessed value, after final
34 board of review or board of appeals action, of new improvements
35 or additions to existing improvements on any parcel of real
36 property that increase the assessed value of that real property

1 during the levy year multiplied by the equalization factor
2 issued by the Department under Section 17-30, (ii) the assessed
3 value, after final board of review or board of appeals action,
4 of real property not exempt from real estate taxation, which
5 real property was exempt from real estate taxation for any
6 portion of the immediately preceding levy year, multiplied by
7 the equalization factor issued by the Department under Section
8 17-30, and (iii) in counties that classify in accordance with
9 Section 4 of Article IX of the Illinois Constitution, an
10 incentive property's additional assessed value resulting from
11 a scheduled increase in the level of assessment as applied to
12 the first year final board of review market value. In addition,
13 the county clerk in a county containing a population of
14 3,000,000 or more shall include in the 1997 recovered tax
15 increment value for any school district, any recovered tax
16 increment value that was applicable to the 1995 tax year
17 calculations.

18 "Qualified airport authority" means an airport authority
19 organized under the Airport Authorities Act and located in a
20 county bordering on the State of Wisconsin and having a
21 population in excess of 200,000 and not greater than 500,000.

22 "Recovered tax increment value" means, except as otherwise
23 provided in this paragraph, the amount of the current year's
24 equalized assessed value, in the first year after a
25 municipality terminates the designation of an area as a
26 redevelopment project area previously established under the
27 Tax Increment Allocation Development Act in the Illinois
28 Municipal Code, previously established under the Industrial
29 Jobs Recovery Law in the Illinois Municipal Code, or previously
30 established under the Economic Development Area Tax Increment
31 Allocation Act, of each taxable lot, block, tract, or parcel of
32 real property in the redevelopment project area over and above
33 the initial equalized assessed value of each property in the
34 redevelopment project area. For the taxes which are extended
35 for the 1997 levy year, the recovered tax increment value for a
36 non-home rule taxing district that first became subject to this

1 Law for the 1995 levy year because a majority of its 1994
2 equalized assessed value was in an affected county or counties
3 shall be increased if a municipality terminated the designation
4 of an area in 1993 as a redevelopment project area previously
5 established under the Tax Increment Allocation Development Act
6 in the Illinois Municipal Code, previously established under
7 the Industrial Jobs Recovery Law in the Illinois Municipal
8 Code, or previously established under the Economic Development
9 Area Tax Increment Allocation Act, by an amount equal to the
10 1994 equalized assessed value of each taxable lot, block,
11 tract, or parcel of real property in the redevelopment project
12 area over and above the initial equalized assessed value of
13 each property in the redevelopment project area. In the first
14 year after a municipality removes a taxable lot, block, tract,
15 or parcel of real property from a redevelopment project area
16 established under the Tax Increment Allocation Development Act
17 in the Illinois Municipal Code, the Industrial Jobs Recovery
18 Law in the Illinois Municipal Code, or the Economic Development
19 Area Tax Increment Allocation Act, "recovered tax increment
20 value" means the amount of the current year's equalized
21 assessed value of each taxable lot, block, tract, or parcel of
22 real property removed from the redevelopment project area over
23 and above the initial equalized assessed value of that real
24 property before removal from the redevelopment project area.

25 Except as otherwise provided in this Section, "limiting
26 rate" means a fraction the numerator of which is the last
27 preceding aggregate extension base times an amount equal to one
28 plus the extension limitation defined in this Section and the
29 denominator of which is the current year's equalized assessed
30 value of all real property in the territory under the
31 jurisdiction of the taxing district during the prior levy year.
32 For those taxing districts that reduced their aggregate
33 extension for the last preceding levy year, the highest
34 aggregate extension in any of the last 3 preceding levy years
35 shall be used for the purpose of computing the limiting rate.
36 The denominator shall not include new property. The denominator

1 shall not include the recovered tax increment value.

2 (Source: P.A. 92-547, eff. 6-13-02; 93-601, eff. 1-1-04;
3 93-606, eff. 11-18-03; 93-612, eff. 11-18-03; 93-689, eff.
4 7-1-04; 93-690, eff. 7-1-04; 93-1049, eff. 11-17-04; revised
5 12-14-04.)

6 (35 ILCS 200/18-201 new)

7 Sec. 18-201. School districts.

8 (a) The aggregate extension for a school district shall not
9 include any extension (i) made for fire prevention and safety
10 purposes under Section 17-2.11 of the School Code produced by
11 that portion of the rate for that purpose in excess of the
12 district's maximum permissible rate for that purpose
13 immediately prior to the effective date of this amendatory Act
14 of the 94th General Assembly or (ii) made for payments of
15 principal and interest on fire prevention and safety bonds
16 issued under Section 17-2.11 of the School Code after the
17 effective date of this amendatory Act of the 94th General
18 Assembly or on bonds issued to refund the fire prevention and
19 safety bonds issued after the effective date of this amendatory
20 Act of the 94th General Assembly.

21 (b) The requirements of Section 18-190 of this Code for a
22 direct referendum on the imposition of a new or increased tax
23 rate shall not apply to the tax levies that are not included in
24 the aggregate extension pursuant to this Section.

25 (35 ILCS 200/18-200 rep.)

26 Section 10. The Property Tax Code is amended by repealing
27 Section 18-200.

28 Section 15. The School Code is amended by changing Section
29 17-2.11 as follows:

30 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

31 Sec. 17-2.11. School board power to levy a tax or to borrow
32 money and issue bonds for fire prevention, safety, energy

1 conservation, disabled accessibility, school security, and
2 specified repair purposes. Whenever, as a result of any lawful
3 order of any agency, other than a school board, having
4 authority to enforce any school building code applicable to any
5 facility that houses students, or any law or regulation for the
6 protection and safety of the environment, pursuant to the
7 Environmental Protection Act, any school district having a
8 population of less than 500,000 inhabitants is required to
9 alter or reconstruct any school building or permanent, fixed
10 equipment; or whenever any such district determines that it is
11 necessary for energy conservation purposes that any school
12 building or permanent, fixed equipment should be altered or
13 reconstructed and that such alterations or reconstruction will
14 be made with funds not necessary for the completion of approved
15 and recommended projects contained in any safety survey report
16 or amendments thereto authorized by Section 2-3.12 of this Act;
17 or whenever any such district determines that it is necessary
18 for disabled accessibility purposes and to comply with the
19 school building code that any school building or equipment
20 should be altered or reconstructed and that such alterations or
21 reconstruction will be made with funds not necessary for the
22 completion of approved and recommended projects contained in
23 any safety survey report or amendments thereto authorized under
24 Section 2-3.12 of this Act; or whenever any such district
25 determines that it is necessary for school security purposes
26 and the related protection and safety of pupils and school
27 personnel that any school building or property should be
28 altered or reconstructed or that security systems and equipment
29 (including but not limited to intercom, early detection and
30 warning, access control and television monitoring systems)
31 should be purchased and installed, and that such alterations,
32 reconstruction or purchase and installation of equipment will
33 be made with funds not necessary for the completion of approved
34 and recommended projects contained in any safety survey report
35 or amendment thereto authorized by Section 2-3.12 of this Act
36 and will deter and prevent unauthorized entry or activities

1 upon school property by unknown or dangerous persons, assure
2 early detection and advance warning of any such actual or
3 attempted unauthorized entry or activities and help assure the
4 continued safety of pupils and school staff if any such
5 unauthorized entry or activity is attempted or occurs; or if a
6 school district does not need funds for other fire prevention
7 and safety projects, including the completion of approved and
8 recommended projects contained in any safety survey report or
9 amendments thereto authorized by Section 2-3.12 of this Act,
10 and it is determined after a public hearing (which is preceded
11 by at least one published notice (i) occurring at least 7 days
12 prior to the hearing in a newspaper of general circulation
13 within the school district and (ii) setting forth the time,
14 date, place, and general subject matter of the hearing) that
15 there is a substantial, immediate, and otherwise unavoidable
16 threat to the health, safety, or welfare of pupils due to
17 disrepair of school sidewalks, playgrounds, parking lots, or
18 school bus turnarounds and repairs must be made: then in any
19 such event, such district may, by proper resolution, levy a tax
20 for the purpose of making such alteration or reconstruction,
21 based on a survey report by an architect or engineer licensed
22 in the State of Illinois, upon all the taxable property of the
23 district at the value as assessed by the Department of Revenue
24 at a rate not to exceed .05% per year for a period sufficient
25 to finance such alterations, repairs, or reconstruction, upon
26 the following conditions:

27 (a) When there are not sufficient funds available in
28 either the operations and maintenance fund of the district
29 or the fire prevention and safety fund of the district as
30 determined by the district on the basis of regulations
31 adopted by the State Board of Education to make such
32 alterations, repairs, or reconstruction, or to purchase
33 and install such permanent fixed equipment so ordered or
34 determined as necessary. Appropriate school district
35 records shall be made available to the State Superintendent
36 of Education upon request to confirm such insufficiency.

1 (b) When a certified estimate of an architect or
2 engineer licensed in the State of Illinois stating the
3 estimated amount necessary to make the alterations or
4 repairs, or to purchase and install such equipment so
5 ordered has been secured by the district, and the estimate
6 has been approved by the regional superintendent of
7 schools, having jurisdiction of the district, and the State
8 Superintendent of Education. Approval shall not be granted
9 for any work that has already started without the prior
10 express authorization of the State Superintendent of
11 Education. If such estimate is not approved or denied
12 approval by the regional superintendent of schools within 3
13 months after the date on which it is submitted to him or
14 her, the school board of the district may submit such
15 estimate directly to the State Superintendent of Education
16 for approval or denial.

17 For purposes of this Section a school district may replace
18 a school building or build additions to replace portions of a
19 building when it is determined that the effectuation of the
20 recommendations for the existing building will cost more than
21 the replacement costs. Such determination shall be based on a
22 comparison of estimated costs made by an architect or engineer
23 licensed in the State of Illinois. The new building or addition
24 shall be equivalent in area (square feet) and comparable in
25 purpose and grades served and may be on the same site or
26 another site. Such replacement may only be done upon order of
27 the regional superintendent of schools and the approval of the
28 State Superintendent of Education.

29 The filing of a certified copy of the resolution levying
30 the tax when accompanied by the certificates of the regional
31 superintendent of schools and State Superintendent of
32 Education shall be the authority of the county clerk to extend
33 such tax.

34 The county clerk of the county in which any school district
35 levying a tax under the authority of this Section is located,
36 in reducing raised levies, shall not consider any such tax as a

1 part of the general levy for school purposes and shall not
2 include the same in the limitation of any other tax rate which
3 may be extended.

4 Such tax shall be levied and collected in like manner as
5 all other taxes of school districts, subject to the provisions
6 contained in this Section.

7 The tax rate limit specified in this Section may be
8 increased to 0.15% ~~.10%~~ upon the approval of a proposition to
9 effect such increase by a majority of the electors voting on
10 that proposition at a regular scheduled election. Such
11 proposition may be initiated by resolution of the school board
12 and shall be certified by the secretary to the proper election
13 authorities for submission in accordance with the general
14 election law.

15 When taxes are levied by any school district for fire
16 prevention, safety, energy conservation, and school security
17 purposes as specified in this Section, and the purposes for
18 which the taxes have been levied are accomplished and paid in
19 full, and there remain funds on hand in the Fire Prevention and
20 Safety Fund from the proceeds of the taxes levied, including
21 interest earnings thereon, the school board by resolution shall
22 use such excess and other board restricted funds excluding bond
23 proceeds and earnings from such proceeds (1) for other
24 authorized fire prevention, safety, energy conservation, and
25 school security purposes or (2) for transfer to the Operations
26 and Maintenance Fund for the purpose of abating an equal amount
27 of operations and maintenance purposes taxes. If any transfer
28 is made to the Operation and Maintenance Fund, the secretary of
29 the school board shall within 30 days notify the county clerk
30 of the amount of that transfer and direct the clerk to abate
31 the taxes to be extended for the purposes of operations and
32 maintenance authorized under Section 17-2 of this Act by an
33 amount equal to such transfer.

34 If the proceeds from the tax levy authorized by this
35 Section are insufficient to complete the work approved under
36 this Section, the school board is authorized to sell bonds

1 without referendum under the provisions of this Section in an
2 amount that, when added to the proceeds of the tax levy
3 authorized by this Section, will allow completion of the
4 approved work.

5 Such bonds shall bear interest at a rate not to exceed the
6 maximum rate authorized by law at the time of the making of the
7 contract, shall mature within 20 years from date, and shall be
8 signed by the president of the school board and the treasurer
9 of the school district.

10 In order to authorize and issue such bonds, the school
11 board shall adopt a resolution fixing the amount of bonds, the
12 date thereof, the maturities thereof, rates of interest
13 thereof, place of payment and denomination, which shall be in
14 denominations of not less than \$100 and not more than \$5,000,
15 and provide for the levy and collection of a direct annual tax
16 upon all the taxable property in the school district sufficient
17 to pay the principal and interest on such bonds to maturity.
18 Upon the filing in the office of the county clerk of the county
19 in which the school district is located of a certified copy of
20 the resolution, it is the duty of the county clerk to extend
21 the tax therefor in addition to and in excess of all other
22 taxes heretofore or hereafter authorized to be levied by such
23 school district.

24 After the time such bonds are issued as provided for by
25 this Section, if additional alterations or reconstructions are
26 required to be made because of surveys conducted by an
27 architect or engineer licensed in the State of Illinois, the
28 district may levy a tax at a rate not to exceed 0.10% ~~.05%~~ per
29 year upon all the taxable property of the district or issue
30 additional bonds, whichever action shall be the most feasible.

31 This Section is cumulative and constitutes complete
32 authority for the issuance of bonds as provided in this Section
33 notwithstanding any other statute or law to the contrary.

34 With respect to instruments for the payment of money issued
35 under this Section either before, on, or after the effective
36 date of Public Act 86-004 (June 6, 1989), it is, and always has

1 been, the intention of the General Assembly (i) that the
2 Omnibus Bond Acts are, and always have been, supplementary
3 grants of power to issue instruments in accordance with the
4 Omnibus Bond Acts, regardless of any provision of this Act that
5 may appear to be or to have been more restrictive than those
6 Acts, (ii) that the provisions of this Section are not a
7 limitation on the supplementary authority granted by the
8 Omnibus Bond Acts, and (iii) that instruments issued under this
9 Section within the supplementary authority granted by the
10 Omnibus Bond Acts are not invalid because of any provision of
11 this Act that may appear to be or to have been more restrictive
12 than those Acts.

13 When the purposes for which the bonds are issued have been
14 accomplished and paid for in full and there remain funds on
15 hand from the proceeds of the bond sale and interest earnings
16 therefrom, the board shall, by resolution, use such excess
17 funds in accordance with the provisions of Section 10-22.14 of
18 this Act.

19 Whenever any tax is levied or bonds issued for fire
20 prevention, safety, energy conservation, and school security
21 purposes, such proceeds shall be deposited and accounted for
22 separately within the Fire Prevention and Safety Fund.

23 (Source: P.A. 88-251; 88-508; 88-628, eff. 9-9-94; 88-670, eff.
24 12-2-94; 89-235, eff. 8-4-95; 89-397, eff. 8-20-95.)