

1 AN ACT concerning education.

2 WHEREAS, Oswego Community Unit School District Number 308
3 has experienced an extremely rapid increase in the size of its
4 student population; since 2003, the size of the district's
5 student population has increased from 8,600 to 14,100 and is
6 expected to exceed 27,000 by the 2011-2012 school year; in
7 order to meet the needs of its current and future students, the
8 school district must be able to construct new facilities and
9 improve its existing facilities; additional bonding authority,
10 subject to referendum approval, is needed to finance these
11 capital projects; at the general election held on November 7,
12 2006, the voters of the district approved the following
13 proposition:

14 Shall the Board of Education of Oswego Community Unit
15 School District Number 308, Kendall, Kane and Will
16 Counties, Illinois, build and equip one new high school
17 building, four new junior high school buildings, eight new
18 elementary school buildings, an early childhood building,
19 a maintenance building, a transportation facility and
20 additions to existing school buildings, alter, repair,
21 equip and provide technology improvements to existing
22 school buildings, acquire and improve school sites and
23 issue the bonds of said School District to the amount of
24 \$450,000,000 for the purpose of paying the costs thereof?;
25 and

26 WHEREAS, Lincoln-Way Community High School District Number
27 210 has experienced an extremely rapid increase in the size of
28 its student population; the size of the district's student
29 population has increased from 4,475 in the 1998-1999 school
30 year to 6,632 in the 2005-2006 school year and is expected to
31 exceed 8,400 by the 2009-2010 school year; in order to meet the
32 needs of its current and future students, the school district
33 must be able to construct new facilities and improve its
34 existing facilities; additional bonding authority, subject to

1 referendum approval, is needed to finance these capital
2 projects; at the general primary election held on March 21,
3 2006, the voters of the district approved the following
4 proposition:

5 Shall the Board of Education of Lincoln-Way Community High
6 School District 210, Will County, Illinois, improve the
7 sites of and build and equip two high school buildings,
8 improve the sites and alter, repair and equip the
9 Lincoln-Way Central and East High School Buildings and
10 issue bonds of said School District to the amount of
11 \$225,000,000 for the purpose of paying the costs thereof?;
12 and

13 WHEREAS, Ford Heights School District 169 serves the
14 educational needs of one of the poorest communities in the
15 nation; the Ford Motor Company is the largest single property
16 taxpayer within the District, and it owns property that
17 comprises at least 20% of the equalized assessed value in the
18 District; the Ford Motor Company has realized reductions of its
19 property's equalized assessed valuation of at least 40% between
20 the 2000 and 2005 taxable years; the District has,
21 consequently, lost property tax revenues due to tax refunds of
22 \$2,700,000 over the past several years; it is projected that
23 the District will run out of operating funds entirely as early
24 as January 2007, and it will be forced to lay off approximately
25 30 of its 65 teachers; this financial crisis endangers the
26 quality of education received by the children of the District
27 and it threatens the health, safety, and welfare of the
28 citizens; therefore

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

31 Section 5. The Property Tax Code is amended by changing

1 Sections 18-185 and 18-190.5 as follows:

2 (35 ILCS 200/18-185)

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

6 "Consumer Price Index" means the Consumer Price Index for
7 All Urban Consumers for all items published by the United
8 States Department of Labor.

9 "Extension limitation" means (a) the lesser of 5% or the
10 percentage increase in the Consumer Price Index during the
11 12-month calendar year preceding the levy year or (b) the rate
12 of increase approved by voters under Section 18-205.

13 "Affected county" means a county of 3,000,000 or more
14 inhabitants or a county contiguous to a county of 3,000,000 or
15 more inhabitants.

16 "Taxing district" has the same meaning provided in Section
17 1-150, except as otherwise provided in this Section. For the
18 1991 through 1994 levy years only, "taxing district" includes
19 only each non-home rule taxing district having the majority of
20 its 1990 equalized assessed value within any county or counties
21 contiguous to a county with 3,000,000 or more inhabitants.
22 Beginning with the 1995 levy year, "taxing district" includes
23 only each non-home rule taxing district subject to this Law
24 before the 1995 levy year and each non-home rule taxing
25 district not subject to this Law before the 1995 levy year
26 having the majority of its 1994 equalized assessed value in an
27 affected county or counties. Beginning with the levy year in
28 which this Law becomes applicable to a taxing district as
29 provided in Section 18-213, "taxing district" also includes
30 those taxing districts made subject to this Law as provided in
31 Section 18-213.

32 "Aggregate extension" for taxing districts to which this
33 Law applied before the 1995 levy year means the annual
34 corporate extension for the taxing district and those special
35 purpose extensions that are made annually for the taxing

1 district, excluding special purpose extensions: (a) made for
2 the taxing district to pay interest or principal on general
3 obligation bonds that were approved by referendum; (b) made for
4 any taxing district to pay interest or principal on general
5 obligation bonds issued before October 1, 1991; (c) made for
6 any taxing district to pay interest or principal on bonds
7 issued to refund or continue to refund those bonds issued
8 before October 1, 1991; (d) made for any taxing district to pay
9 interest or principal on bonds issued to refund or continue to
10 refund bonds issued after October 1, 1991 that were approved by
11 referendum; (e) made for any taxing district to pay interest or
12 principal on revenue bonds issued before October 1, 1991 for
13 payment of which a property tax levy or the full faith and
14 credit of the unit of local government is pledged; however, a
15 tax for the payment of interest or principal on those bonds
16 shall be made only after the governing body of the unit of
17 local government finds that all other sources for payment are
18 insufficient to make those payments; (f) made for payments
19 under a building commission lease when the lease payments are
20 for the retirement of bonds issued by the commission before
21 October 1, 1991, to pay for the building project; (g) made for
22 payments due under installment contracts entered into before
23 October 1, 1991; (h) made for payments of principal and
24 interest on bonds issued under the Metropolitan Water
25 Reclamation District Act to finance construction projects
26 initiated before October 1, 1991; (i) made for payments of
27 principal and interest on limited bonds, as defined in Section
28 3 of the Local Government Debt Reform Act, in an amount not to
29 exceed the debt service extension base less the amount in items
30 (b), (c), (e), and (h) of this definition for non-referendum
31 obligations, except obligations initially issued pursuant to
32 referendum; (j) made for payments of principal and interest on
33 bonds issued under Section 15 of the Local Government Debt
34 Reform Act; (k) made by a school district that participates in
35 the Special Education District of Lake County, created by
36 special education joint agreement under Section 10-22.31 of the

1 School Code, for payment of the school district's share of the
2 amounts required to be contributed by the Special Education
3 District of Lake County to the Illinois Municipal Retirement
4 Fund under Article 7 of the Illinois Pension Code; the amount
5 of any extension under this item (k) shall be certified by the
6 school district to the county clerk; (l) made to fund expenses
7 of providing joint recreational programs for the handicapped
8 under Section 5-8 of the Park District Code or Section 11-95-14
9 of the Illinois Municipal Code; (m) made for temporary
10 relocation loan repayment purposes pursuant to Sections 2-3.77
11 and 17-2.2d of the School Code; (n) made for payment of
12 principal and interest on any bonds issued under the authority
13 of Section 17-2.2d of the School Code; and (o) made for
14 contributions to a firefighter's pension fund created under
15 Article 4 of the Illinois Pension Code, to the extent of the
16 amount certified under item (5) of Section 4-134 of the
17 Illinois Pension Code.

18 "Aggregate extension" for the taxing districts to which
19 this Law did not apply before the 1995 levy year (except taxing
20 districts subject to this Law in accordance with Section
21 18-213) means the annual corporate extension for the taxing
22 district and those special purpose extensions that are made
23 annually for the taxing district, excluding special purpose
24 extensions: (a) made for the taxing district to pay interest or
25 principal on general obligation bonds that were approved by
26 referendum; (b) made for any taxing district to pay interest or
27 principal on general obligation bonds issued before March 1,
28 1995; (c) made for any taxing district to pay interest or
29 principal on bonds issued to refund or continue to refund those
30 bonds issued before March 1, 1995; (d) made for any taxing
31 district to pay interest or principal on bonds issued to refund
32 or continue to refund bonds issued after March 1, 1995 that
33 were approved by referendum; (e) made for any taxing district
34 to pay interest or principal on revenue bonds issued before
35 March 1, 1995 for payment of which a property tax levy or the
36 full faith and credit of the unit of local government is

1 pledged; however, a tax for the payment of interest or
2 principal on those bonds shall be made only after the governing
3 body of the unit of local government finds that all other
4 sources for payment are insufficient to make those payments;
5 (f) made for payments under a building commission lease when
6 the lease payments are for the retirement of bonds issued by
7 the commission before March 1, 1995 to pay for the building
8 project; (g) made for payments due under installment contracts
9 entered into before March 1, 1995; (h) made for payments of
10 principal and interest on bonds issued under the Metropolitan
11 Water Reclamation District Act to finance construction
12 projects initiated before October 1, 1991; (h-4) made for
13 stormwater management purposes by the Metropolitan Water
14 Reclamation District of Greater Chicago under Section 12 of the
15 Metropolitan Water Reclamation District Act; (i) made for
16 payments of principal and interest on limited bonds, as defined
17 in Section 3 of the Local Government Debt Reform Act, in an
18 amount not to exceed the debt service extension base less the
19 amount in items (b), (c), and (e) of this definition for
20 non-referendum obligations, except obligations initially
21 issued pursuant to referendum and bonds described in subsection
22 (h) of this definition; (j) made for payments of principal and
23 interest on bonds issued under Section 15 of the Local
24 Government Debt Reform Act; (k) made for payments of principal
25 and interest on bonds authorized by Public Act 88-503 and
26 issued under Section 20a of the Chicago Park District Act for
27 aquarium or museum projects; (l) made for payments of principal
28 and interest on bonds authorized by Public Act 87-1191 or
29 93-601 and (i) issued pursuant to Section 21.2 of the Cook
30 County Forest Preserve District Act, (ii) issued under Section
31 42 of the Cook County Forest Preserve District Act for
32 zoological park projects, or (iii) issued under Section 44.1 of
33 the Cook County Forest Preserve District Act for botanical
34 gardens projects; (m) made pursuant to Section 34-53.5 of the
35 School Code, whether levied annually or not; (n) made to fund
36 expenses of providing joint recreational programs for the

1 handicapped under Section 5-8 of the Park District Code or
2 Section 11-95-14 of the Illinois Municipal Code; (o) made by
3 the Chicago Park District for recreational programs for the
4 handicapped under subsection (c) of Section 7.06 of the Chicago
5 Park District Act; ~~and~~ (p) made for contributions to a
6 firefighter's pension fund created under Article 4 of the
7 Illinois Pension Code, to the extent of the amount certified
8 under item (5) of Section 4-134 of the Illinois Pension Code
9 (q) made by Ford Heights School District 169 under Section
10 17-9.02 of the School Code.

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

1 government is pledged; however, a tax for the payment of
2 interest or principal on those bonds shall be made only after
3 the governing body of the unit of local government finds that
4 all other sources for payment are insufficient to make those
5 payments; (f) made for payments under a building commission
6 lease when the lease payments are for the retirement of bonds
7 issued by the commission before the date on which the
8 referendum making this Law applicable to the taxing district is
9 held to pay for the building project; (g) made for payments due
10 under installment contracts entered into before the date on
11 which the referendum making this Law applicable to the taxing
12 district is held; (h) made for payments of principal and
13 interest on limited bonds, as defined in Section 3 of the Local
14 Government Debt Reform Act, in an amount not to exceed the debt
15 service extension base less the amount in items (b), (c), and
16 (e) of this definition for non-referendum obligations, except
17 obligations initially issued pursuant to referendum; (i) made
18 for payments of principal and interest on bonds issued under
19 Section 15 of the Local Government Debt Reform Act; (j) made
20 for a qualified airport authority to pay interest or principal
21 on general obligation bonds issued for the purpose of paying
22 obligations due under, or financing airport facilities
23 required to be acquired, constructed, installed or equipped
24 pursuant to, contracts entered into before March 1, 1996 (but
25 not including any amendments to such a contract taking effect
26 on or after that date); (k) made to fund expenses of providing
27 joint recreational programs for the handicapped under Section
28 5-8 of the Park District Code or Section 11-95-14 of the
29 Illinois Municipal Code; and (l) made for contributions to a
30 firefighter's pension fund created under Article 4 of the
31 Illinois Pension Code, to the extent of the amount certified
32 under item (5) of Section 4-134 of the Illinois Pension Code.

33 "Aggregate extension" for all taxing districts to which
34 this Law applies in accordance with paragraph (2) of subsection
35 (e) of Section 18-213 means the annual corporate extension for
36 the taxing district and those special purpose extensions that

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

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

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

1 non-referendum bonds). The debt service extension base may be
2 established or increased as provided under Section 18-212.

3 "Excluded non-referendum bonds" means (i) bonds authorized by
4 Public Act 88-503 and issued under Section 20a of the Chicago
5 Park District Act for aquarium and museum projects; (ii) bonds
6 issued under Section 15 of the Local Government Debt Reform
7 Act; or (iii) refunding obligations issued to refund or to
8 continue to refund obligations initially issued pursuant to
9 referendum.

10 "Special purpose extensions" include, but are not limited
11 to, extensions for levies made on an annual basis for
12 unemployment and workers' compensation, self-insurance,
13 contributions to pension plans, and extensions made pursuant to
14 Section 6-601 of the Illinois Highway Code for a road
15 district's permanent road fund whether levied annually or not.
16 The extension for a special service area is not included in the
17 aggregate extension.

18 "Aggregate extension base" means the taxing district's
19 last preceding aggregate extension as adjusted under Sections
20 18-215 through 18-230.

21 "Levy year" has the same meaning as "year" under Section
22 1-155.

23 "New property" means (i) the assessed value, after final
24 board of review or board of appeals action, of new improvements
25 or additions to existing improvements on any parcel of real
26 property that increase the assessed value of that real property
27 during the levy year multiplied by the equalization factor
28 issued by the Department under Section 17-30, (ii) the assessed
29 value, after final board of review or board of appeals action,
30 of real property not exempt from real estate taxation, which
31 real property was exempt from real estate taxation for any
32 portion of the immediately preceding levy year, multiplied by
33 the equalization factor issued by the Department under Section
34 17-30, including the assessed value, upon final stabilization
35 of occupancy after new construction is complete, of any real
36 property located within the boundaries of an otherwise or

1 previously exempt military reservation that is intended for
2 residential use and owned by or leased to a private corporation
3 or other entity, and (iii) in counties that classify in
4 accordance with Section 4 of Article IX of the Illinois
5 Constitution, an incentive property's additional assessed
6 value resulting from a scheduled increase in the level of
7 assessment as applied to the first year final board of review
8 market value. In addition, the county clerk in a county
9 containing a population of 3,000,000 or more shall include in
10 the 1997 recovered tax increment value for any school district,
11 any recovered tax increment value that was applicable to the
12 1995 tax year calculations.

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

17 "Recovered tax increment value" means, except as otherwise
18 provided in this paragraph, the amount of the current year's
19 equalized assessed value, in the first year after a
20 municipality terminates the designation of an area as a
21 redevelopment project area previously established under the
22 Tax Increment Allocation Development Act in the Illinois
23 Municipal Code, previously established under the Industrial
24 Jobs Recovery Law in the Illinois Municipal Code, or previously
25 established under the Economic Development Area Tax Increment
26 Allocation Act, of each taxable lot, block, tract, or parcel of
27 real property in the redevelopment project area over and above
28 the initial equalized assessed value of each property in the
29 redevelopment project area. For the taxes which are extended
30 for the 1997 levy year, the recovered tax increment value for a
31 non-home rule taxing district that first became subject to this
32 Law for the 1995 levy year because a majority of its 1994
33 equalized assessed value was in an affected county or counties
34 shall be increased if a municipality terminated the designation
35 of an area in 1993 as a redevelopment project area previously
36 established under the Tax Increment Allocation Development Act

1 in the Illinois Municipal Code, previously established under
2 the Industrial Jobs Recovery Law in the Illinois Municipal
3 Code, or previously established under the Economic Development
4 Area Tax Increment Allocation Act, by an amount equal to the
5 1994 equalized assessed value of each taxable lot, block,
6 tract, or parcel of real property in the redevelopment project
7 area over and above the initial equalized assessed value of
8 each property in the redevelopment project area. In the first
9 year after a municipality removes a taxable lot, block, tract,
10 or parcel of real property from a redevelopment project area
11 established under the Tax Increment Allocation Development Act
12 in the Illinois Municipal Code, the Industrial Jobs Recovery
13 Law in the Illinois Municipal Code, or the Economic Development
14 Area Tax Increment Allocation Act, "recovered tax increment
15 value" means the amount of the current year's equalized
16 assessed value of each taxable lot, block, tract, or parcel of
17 real property removed from the redevelopment project area over
18 and above the initial equalized assessed value of that real
19 property before removal from the redevelopment project area.

20 Except as otherwise provided in this Section, "limiting
21 rate" means a fraction the numerator of which is the last
22 preceding aggregate extension base times an amount equal to one
23 plus the extension limitation defined in this Section and the
24 denominator of which is the current year's equalized assessed
25 value of all real property in the territory under the
26 jurisdiction of the taxing district during the prior levy year.
27 For those taxing districts that reduced their aggregate
28 extension for the last preceding levy year, the highest
29 aggregate extension in any of the last 3 preceding levy years
30 shall be used for the purpose of computing the limiting rate.
31 The denominator shall not include new property or the recovered
32 tax increment value. If a new rate, a rate decrease, or a
33 limiting rate increase has been approved at an election held
34 after March 21, 2006, then (i) the otherwise applicable
35 limiting rate shall be increased by the amount of the new rate
36 or shall be reduced by the amount of the rate decrease, as the

1 case may be, or (ii) in the case of a limiting rate increase,
2 the limiting rate shall be equal to the rate set forth in the
3 proposition approved by the voters for each of the years
4 specified in the proposition, after which the limiting rate of
5 the taxing district shall be calculated as otherwise provided.

6 (Source: P.A. 93-601, eff. 1-1-04; 93-606, eff. 11-18-03;
7 93-612, eff. 11-18-03; 93-689, eff. 7-1-04; 93-690, eff.
8 7-1-04; 93-1049, eff. 11-17-04; 94-974, eff. 6-30-06; 94-976,
9 eff. 6-30-06; revised 8-3-06.)

10 (35 ILCS 200/18-190.5)

11 Sec. 18-190.5. School districts. The requirements of
12 Section 18-190 of this Code for a direct referendum on the
13 imposition of a new or increased tax rate do not apply to tax
14 levies that are not included in the aggregate extension for
15 those taxing districts to which this Law did not apply before
16 the 1995 levy year (except taxing districts subject to this Law
17 in accordance with Section 18-213 of this Code) pursuant to
18 clauses ~~clause~~ (m) and (q) of Section 18-185 of this Code.

19 (Source: P.A. 92-547, eff. 6-13-02.)

20 Section 10. The Illinois Municipal Code is amended by
21 changing Section 8-11-1.2 as follows:

22 (65 ILCS 5/8-11-1.2) (from Ch. 24, par. 8-11-1.2)

23 Sec. 8-11-1.2. Definition. As used in Sections 8-11-1.3,
24 8-11-1.4 and 8-11-1.5 of this Act:

25 (a) "Public infrastructure" means municipal roads and
26 streets, access roads, bridges, and sidewalks; waste disposal
27 systems; and water and sewer line extensions, water
28 distribution and purification facilities, storm water drainage
29 and retention facilities, and sewage treatment facilities. For
30 purposes of referenda authorizing the imposition of taxes by
31 the City of DuQuoin under Sections 8-11-1.3, 8-11-1.4, and
32 8-11-1.5 of this Act that are approved in November, 2002, or
33 for purposes of referenda authorizing the imposition of taxes

1 by the Village of Forsyth under Sections 8-11-1.3, 8-11-1.4,
2 and 8-11-1.5 of this Act that are approved after the effective
3 date of this amendatory Act of the 94th General Assembly,
4 "public infrastructure" shall also include public schools.

5 (b) "Property tax relief" means the action of a
6 municipality to reduce the levy for real estate taxes or avoid
7 an increase in the levy for real estate taxes that would
8 otherwise have been required. Property tax relief or the
9 avoidance of property tax must uniformly apply to all classes
10 of property.

11 (Source: P.A. 91-51, eff. 6-30-99; 92-739, eff. 1-1-03; 92-815,
12 eff. 8-21-02; revised 9-10-02.)

13 Section 15. The School Code is amended by changing Sections
14 5-1 and 19-1 and by adding Section 17-9.02 as follows:

15 (105 ILCS 5/5-1) (from Ch. 122, par. 5-1)

16 Sec. 5-1. County school units.

17 (a) The territory in each county, exclusive of any school
18 district governed by any special act which requires the
19 district to appoint its own school treasurer, shall constitute
20 a county school unit. County school units of less than
21 2,000,000 inhabitants shall be known as Class I county school
22 units and the office of township trustees, where existing on
23 July 1, 1962, in such units shall be abolished on that date and
24 all books and records of such former township trustees shall be
25 forthwith thereafter transferred to the county board of school
26 trustees. County school units of 2,000,000 or more inhabitants
27 shall be known as Class II county school units and shall retain
28 the office of township trustees unless otherwise provided in
29 subsection (b) or (c).

30 (b) Notwithstanding subsections (a) and (c), the school
31 board of any elementary school district having a fall, 1989
32 aggregate enrollment of at least 2,500 but less than 6,500
33 pupils and having boundaries that are coterminous with the
34 boundaries of a high school district, and the school board of

1 any high school district having a fall, 1989 aggregate
2 enrollment of at least 2,500 but less than 6,500 pupils and
3 having boundaries that are coterminous with the boundaries of
4 an elementary school district, may, whenever the territory of
5 such school district forms a part of a Class II county school
6 unit, by proper resolution withdraw such school district from
7 the jurisdiction and authority of the trustees of schools of
8 the township in which such school district is located and from
9 the jurisdiction and authority of the township treasurer in
10 such Class II county school unit; provided that the school
11 board of any such school district shall, upon the adoption and
12 passage of such resolution, thereupon elect or appoint its own
13 school treasurer as provided in Section 8-1. Upon the adoption
14 and passage of such resolution and the election or appointment
15 by the school board of its own school treasurer: (1) the
16 trustees of schools in such township shall no longer have or
17 exercise any powers and duties with respect to the school
18 district governed by such school board or with respect to the
19 school business, operations or assets of such school district;
20 and (2) all books and records of the township trustees relating
21 to the school business and affairs of such school district
22 shall be transferred and delivered to the school board of such
23 school district. Upon the effective date of this amendatory Act
24 of 1993, the legal title to, and all right, title and interest
25 formerly held by the township trustees in any school buildings
26 and school sites used and occupied by the school board of such
27 school district for school purposes, that legal title, right,
28 title and interest thereafter having been transferred to and
29 vested in the regional board of school trustees under P.A.
30 87-473 until the abolition of that regional board of school
31 trustees by P.A. 87-969, shall be deemed transferred by
32 operation of law to and shall vest in the school board of that
33 school district.

34 Notwithstanding subsections (a) and (c), the school boards
35 of Oak Park & River Forest District 200, Oak Park Elementary
36 School District 97, and River Forest School District 90 may, by

1 proper resolution, withdraw from the jurisdiction and
2 authority of the trustees of schools of Proviso and Cicero
3 Townships and the township treasurer, provided that the school
4 board shall, upon the adoption and passage of the resolution,
5 elect or appoint its own school treasurer as provided in
6 Section 8-1 of this Code. Upon the adoption and passage of the
7 resolution and the election or appointment by the school board
8 of its own school treasurer: (1) the trustees of schools in the
9 township or townships shall no longer have or exercise any
10 powers or duties with respect to the school district or with
11 respect to the school business, operations, or assets of the
12 school district; (2) all books and records of the trustees of
13 schools and all moneys, securities, loanable funds, and other
14 assets relating to the school business and affairs of the
15 school district shall be transferred and delivered to the
16 school board; and (3) all legal title to and all right, title,
17 and interest formerly held by the trustees of schools in any
18 common school lands, school buildings, or school sites used and
19 occupied by the school board and all rights of property and
20 causes of action pertaining to or constituting a part of the
21 common school lands, buildings, or sites shall be deemed
22 transferred by operation of law to and shall vest in the school
23 board.

24 (c) Notwithstanding the provisions of subsection (a), the
25 offices of township treasurer and trustee of schools of any
26 township located in a Class II county school unit shall be
27 abolished as provided in this subsection if all of the
28 following conditions are met:

29 (1) During the same 30 day period, each school board of
30 each elementary and unit school district that is subject to
31 the jurisdiction and authority of the township treasurer
32 and trustees of schools of the township in which those
33 offices are sought to be abolished gives written notice by
34 certified mail, return receipt requested to the township
35 treasurer and trustees of schools of that township of the
36 date of a meeting of the school board, to be held not more

1 than 90 nor less than 60 days after the date when the
2 notice is given, at which meeting the school board is to
3 consider and vote upon the question of whether there shall
4 be submitted to the electors of the school district a
5 proposition to abolish the offices of township treasurer
6 and trustee of schools of that township. None of the
7 notices given under this paragraph to the township
8 treasurer and trustees of schools of a township shall be
9 deemed sufficient or in compliance with the requirements of
10 this paragraph unless all of those notices are given within
11 the same 30 day period.

12 (2) Each school board of each elementary and unit
13 school district that is subject to the jurisdiction and
14 authority of the township treasurer and trustees of schools
15 of the township in which those offices are sought to be
16 abolished, by the affirmative vote of at least 5 members of
17 the school board at a school board meeting of which notice
18 is given as required by paragraph (1) of this subsection,
19 adopts a resolution requiring the secretary of the school
20 board to certify to the proper election authorities for
21 submission to the electors of the school district at the
22 next consolidated election in accordance with the general
23 election law a proposition to abolish the offices of
24 township treasurer and trustee of schools of that township.
25 None of the resolutions adopted under this paragraph by any
26 elementary or unit school districts that are subject to the
27 jurisdiction and authority of the township treasurer and
28 trustees of schools of the township in which those offices
29 are sought to be abolished shall be deemed in compliance
30 with the requirements of this paragraph or sufficient to
31 authorize submission of the proposition to abolish those
32 offices to a referendum of the electors in any such school
33 district unless all of the school boards of all of the
34 elementary and unit school districts that are subject to
35 the jurisdiction and authority of the township treasurer
36 and trustees of schools of that township adopt such a

1 resolution in accordance with the provisions of this
2 paragraph.

3 (3) The school boards of all of the elementary and unit
4 school districts that are subject to the jurisdiction and
5 authority of the township treasurer and trustees of schools
6 of the township in which those offices are sought to be
7 abolished submit a proposition to abolish the offices of
8 township treasurer and trustee of schools of that township
9 to the electors of their respective school districts at the
10 same consolidated election in accordance with the general
11 election law, the ballot in each such district to be in
12 substantially the following form:

13 -----

14 OFFICIAL BALLOT

15 Shall the offices of township

16 treasurer and YES

17 trustee of -----

18 schools of Township NO

19 Range be abolished?

20 -----

21 (4) At the consolidated election at which the
22 proposition to abolish the offices of township treasurer
23 and trustee of schools of a township is submitted to the
24 electors of each elementary and unit school district that
25 is subject to the jurisdiction and authority of the
26 township treasurer and trustee of schools of that township,
27 a majority of the electors voting on the proposition in
28 each such elementary and unit school district votes in
29 favor of the proposition as submitted to them.

30 If in each elementary and unit school district that is
31 subject to the jurisdiction and authority of the township
32 treasurer and trustees of schools of the township in which
33 those offices are sought to be abolished a majority of the
34 electors in each such district voting at the consolidated
35 election on the proposition to abolish the offices of township
36 treasurer and trustee of schools of that township votes in

1 favor of the proposition as submitted to them, the proposition
2 shall be deemed to have passed; but if in any such elementary
3 or unit school district a majority of the electors voting on
4 that proposition in that district fails to vote in favor of the
5 proposition as submitted to them, then notwithstanding the vote
6 of the electors in any other such elementary or unit school
7 district on that proposition the proposition shall not be
8 deemed to have passed in any of those elementary or unit school
9 districts, and the offices of township treasurer and trustee of
10 schools of the township in which those offices were sought to
11 be abolished shall not be abolished, unless in each of those
12 elementary and unit school districts remaining subject to the
13 jurisdiction and authority of the township treasurer and
14 trustees of schools of that township proceedings are again
15 initiated to abolish those offices and all of the proceedings
16 and conditions prescribed in paragraphs (1) through (4) of this
17 subsection are repeated and met in each of those elementary and
18 unit school districts.

19 Notwithstanding the foregoing provisions of this Section
20 or any other provision of the School Code, the offices of
21 township treasurer and trustee of schools of a township that
22 has a population of less than 200,000 and that contains a unit
23 school district and is located in a Class II county school unit
24 shall also be abolished as provided in this subsection if all
25 of the conditions set forth in paragraphs (1), (2), and (3) of
26 this subsection are met and if the following additional
27 condition is met:

28 The electors in all of the school districts subject to
29 the jurisdiction and authority of the township treasurer
30 and trustees of schools of the township in which those
31 offices are sought to be abolished shall vote at the
32 consolidated election on the proposition to abolish the
33 offices of township treasurer and trustee of schools of
34 that township. If a majority of the electors in all of the
35 school districts combined voting on the proposition vote in
36 favor of the proposition, then the proposition shall be

1 deemed to have passed; but if a majority of the electors
2 voting on the proposition in all of the school district
3 fails to vote in favor of the proposition as submitted to
4 them, then the proposition shall not be deemed to have
5 passed and the offices of township treasurer and trustee of
6 schools of the township in which those offices were sought
7 to be abolished shall not be abolished, unless and until
8 the proceedings detailed in paragraphs (1) through (3) of
9 this subsection and the conditions set forth in this
10 paragraph are met.

11 If the proposition to abolish the offices of township
12 treasurer and trustee of schools of a township is deemed to
13 have passed at the consolidated election as provided in this
14 subsection, those offices shall be deemed abolished by
15 operation of law effective on January 1 of the calendar year
16 immediately following the calendar year in which that
17 consolidated election is held, provided that if after the
18 election, the trustees of schools by resolution elect to
19 abolish the offices of township treasurer and trustee of
20 schools effective on July 1 immediately following the election,
21 then the offices shall be abolished on July 1 immediately
22 following the election. On the date that the offices of
23 township treasurer and trustee of schools of a township are
24 deemed abolished by operation of law, the school board of each
25 elementary and unit school district and the school board of
26 each high school district that is subject to the jurisdiction
27 and authority of the township treasurer and trustees of schools
28 of that township at the time those offices are abolished: (i)
29 shall appoint its own school treasurer as provided in Section
30 8-1; and (ii) unless the term of the contract of a township
31 treasurer expires on the date that the office of township
32 treasurer is abolished, shall pay to the former township
33 treasurer its proportionate share of any aggregate
34 compensation that, were the office of township treasurer not
35 abolished at that time, would have been payable to the former
36 township treasurer after that date over the remainder of the

1 term of the contract of the former township treasurer that
2 began prior to but ends after that date. In addition, on the
3 date that the offices of township treasurer and trustee of
4 schools of a township are deemed abolished as provided in this
5 subsection, the school board of each elementary school, high
6 school and unit school district that until that date is subject
7 to the jurisdiction and authority of the township treasurer and
8 trustees of schools of that township shall be deemed by
9 operation of law to have agreed and assumed to pay and, when
10 determined, shall pay to the Illinois Municipal Retirement Fund
11 a proportionate share of the unfunded liability existing in
12 that Fund at the time these offices are abolished in that
13 calendar year for all annuities or other benefits then or
14 thereafter to become payable from that Fund with respect to all
15 periods of service performed prior to that date as a
16 participating employee in that Fund by persons serving during
17 those periods of service as a trustee of schools, township
18 treasurer or regular employee in the office of the township
19 treasurer of that township. That unfunded liability shall be
20 actuarially determined by the board of trustees of the Illinois
21 Municipal Retirement Fund, and the board of trustees shall
22 thereupon notify each school board required to pay a
23 proportionate share of that unfunded liability of the aggregate
24 amount of the unfunded liability so determined. The amount so
25 paid to the Illinois Municipal Retirement Fund by each of those
26 school districts shall be credited to the account of the
27 township in that Fund. For each elementary school, high school
28 and unit school district under the jurisdiction and authority
29 of a township treasurer and trustees of schools of a township
30 in which those offices are abolished as provided in this
31 subsection, each such district's proportionate share of the
32 aggregate compensation payable to the former township
33 treasurer as provided in this paragraph and each such
34 district's proportionate share of the aggregate amount of the
35 unfunded liability payable to the Illinois Municipal
36 Retirement Fund as provided in this paragraph shall be computed

1 in accordance with the ratio that the number of pupils in
2 average daily attendance in each such district as reported in
3 schedules prepared under Section 24-19 for the school year last
4 ending prior to the date on which the offices of township
5 treasurer and trustee of schools of that township are abolished
6 bears to the aggregate number of pupils in average daily
7 attendance in all of those districts as so reported for that
8 school year.

9 Upon abolition of the offices of township treasurer and
10 trustee of schools of a township as provided in this
11 subsection: (i) the regional board of school trustees, in its
12 corporate capacity, shall be deemed the successor in interest
13 to the former trustees of schools of that township with respect
14 to the common school lands and township loanable funds of the
15 township; (ii) all right, title and interest existing or vested
16 in the former trustees of schools of that township in the
17 common school lands and township loanable funds of the
18 township, and all records, moneys, securities and other assets,
19 rights of property and causes of action pertaining to or
20 constituting a part of those common school lands or township
21 loanable funds, shall be transferred to and deemed vested by
22 operation of law in the regional board of school trustees,
23 which shall hold legal title to, manage and operate all common
24 school lands and township loanable funds of the township,
25 receive the rents, issues and profits therefrom, and have and
26 exercise with respect thereto the same powers and duties as are
27 provided by this Code to be exercised by regional boards of
28 school trustees when acting as township land commissioners in
29 counties having at least 220,000 but fewer than 2,000,000
30 inhabitants; (iii) the regional board of school trustees shall
31 select to serve as its treasurer with respect to the common
32 school lands and township loanable funds of the township a
33 person from time to time also serving as the appointed school
34 treasurer of any school district that was subject to the
35 jurisdiction and authority of the township treasurer and
36 trustees of schools of that township at the time those offices

1 were abolished, and the person selected to also serve as
2 treasurer of the regional board of school trustees shall have
3 his compensation for services in that capacity fixed by the
4 regional board of school trustees, to be paid from the township
5 loanable funds, and shall make to the regional board of school
6 trustees the reports required to be made by treasurers of
7 township land commissioners, give bond as required by
8 treasurers of township land commissioners, and perform the
9 duties and exercise the powers of treasurers of township land
10 commissioners; (iv) the regional board of school trustees shall
11 designate in the manner provided by Section 8-7, insofar as
12 applicable, a depository for its treasurer, and the proceeds of
13 all rents, issues and profits from the common school lands and
14 township loanable funds of that township shall be deposited and
15 held in the account maintained for those purposes with that
16 depository and shall be expended and distributed therefrom as
17 provided in Section 15-24 and other applicable provisions of
18 this Code; and (v) whenever there is vested in the trustees of
19 schools of a township at the time that office is abolished
20 under this subsection the legal title to any school buildings
21 or school sites used or occupied for school purposes by any
22 elementary school, high school or unit school district subject
23 to the jurisdiction and authority of those trustees of school
24 at the time that office is abolished, the legal title to those
25 school buildings and school sites shall be deemed transferred
26 by operation of law to and invested in the school board of that
27 school district, in its corporate capacity Section 7-28, the
28 same to be held, sold, exchanged leased or otherwise
29 transferred in accordance with applicable provisions of this
30 Code.

31 Notwithstanding Section 2-3.25g of this Code, a waiver of a
32 mandate established under this Section may not be requested.

33 (Source: P.A. 91-269, eff. 7-23-99; 92-448, eff. 8-21-01.)

34 (105 ILCS 5/17-9.02 new)

35 Sec. 17-9.02. Supplemental tax levy for Ford Heights School

1 District 169.

2 (a) Notwithstanding any other provisions of this Article
3 and in addition to the methods provided by other Sections of
4 this Article for increasing the rate of tax levied for any
5 school purpose, Ford Heights School District 169 may levy a
6 supplemental tax for the 2006, 2007, and 2008 taxable years.

7 (b) The supplemental tax authorized by this Section is
8 levied upon all the taxable property of the school district at
9 its value as equalized or assessed by the Department of Revenue
10 for each of the years in which the levy is made. The
11 supplemental tax is in addition to all other taxes that the
12 district may levy for any school purpose for the years in which
13 the levy is made.

14 (c) For each year that it is levied, the supplemental tax
15 must be levied at a rate not exceeding that which, when applied
16 to the equalized assessed value of all taxable property in the
17 district for that year in which the levy is made, is sufficient
18 to yield that amount of tax revenue that is equal to \$1,067,000
19 for a total of \$3,201,000 for all taxable years that the tax is
20 levied.

21 (d) The supplemental tax authorized by this Section must be
22 levied by proper resolution of the school board and without
23 referendum. A certified copy of the resolution levying the
24 supplemental tax, signed by the president and clerk or
25 secretary of the school board, must be filed in the office of
26 the county clerk, and it is, then, the duty of the county clerk
27 to extend the supplemental tax. The supplemental tax must be
28 extended and collected in like manner as all other taxes of the
29 school district, but the supplemental tax must be separately
30 identified by the collectors.

31 (e) Ford Heights School District 169 may use the proceeds
32 from the supplemental tax for any purpose for which the
33 district is authorized to make expenditures.

34 (105 ILCS 5/19-1) (from Ch. 122, par. 19-1)

35 Sec. 19-1. Debt limitations of school districts.

1 (a) School districts shall not be subject to the provisions
2 limiting their indebtedness prescribed in "An Act to limit the
3 indebtedness of counties having a population of less than
4 500,000 and townships, school districts and other municipal
5 corporations having a population of less than 300,000",
6 approved February 15, 1928, as amended.

7 No school districts maintaining grades K through 8 or 9
8 through 12 shall become indebted in any manner or for any
9 purpose to an amount, including existing indebtedness, in the
10 aggregate exceeding 6.9% on the value of the taxable property
11 therein to be ascertained by the last assessment for State and
12 county taxes or, until January 1, 1983, if greater, the sum
13 that is produced by multiplying the school district's 1978
14 equalized assessed valuation by the debt limitation percentage
15 in effect on January 1, 1979, previous to the incurring of such
16 indebtedness.

17 No school districts maintaining grades K through 12 shall
18 become indebted in any manner or for any purpose to an amount,
19 including existing indebtedness, in the aggregate exceeding
20 13.8% on the value of the taxable property therein to be
21 ascertained by the last assessment for State and county taxes
22 or, until January 1, 1983, if greater, the sum that is produced
23 by multiplying the school district's 1978 equalized assessed
24 valuation by the debt limitation percentage in effect on
25 January 1, 1979, previous to the incurring of such
26 indebtedness.

27 No partial elementary unit district, as defined in Article
28 11E of this Code, shall become indebted in any manner or for
29 any purpose in an amount, including existing indebtedness, in
30 the aggregate exceeding 6.9% of the value of the taxable
31 property of the entire district, to be ascertained by the last
32 assessment for State and county taxes, plus an amount,
33 including existing indebtedness, in the aggregate exceeding
34 6.9% of the value of the taxable property of that portion of
35 the district included in the elementary and high school
36 classification, to be ascertained by the last assessment for

1 State and county taxes. Moreover, no partial elementary unit
2 district, as defined in Article 11E of this Code, shall become
3 indebted on account of bonds issued by the district for high
4 school purposes in the aggregate exceeding 6.9% of the value of
5 the taxable property of the entire district, to be ascertained
6 by the last assessment for State and county taxes, nor shall
7 the district become indebted on account of bonds issued by the
8 district for elementary purposes in the aggregate exceeding
9 6.9% of the value of the taxable property for that portion of
10 the district included in the elementary and high school
11 classification, to be ascertained by the last assessment for
12 State and county taxes.

13 Notwithstanding the provisions of any other law to the
14 contrary, in any case in which the voters of a school district
15 have approved a proposition for the issuance of bonds of such
16 school district at an election held prior to January 1, 1979,
17 and all of the bonds approved at such election have not been
18 issued, the debt limitation applicable to such school district
19 during the calendar year 1979 shall be computed by multiplying
20 the value of taxable property therein, including personal
21 property, as ascertained by the last assessment for State and
22 county taxes, previous to the incurring of such indebtedness,
23 by the percentage limitation applicable to such school district
24 under the provisions of this subsection (a).

25 (b) Notwithstanding the debt limitation prescribed in
26 subsection (a) of this Section, additional indebtedness may be
27 incurred in an amount not to exceed the estimated cost of
28 acquiring or improving school sites or constructing and
29 equipping additional building facilities under the following
30 conditions:

31 (1) Whenever the enrollment of students for the next
32 school year is estimated by the board of education to
33 increase over the actual present enrollment by not less
34 than 35% or by not less than 200 students or the actual
35 present enrollment of students has increased over the
36 previous school year by not less than 35% or by not less

1 than 200 students and the board of education determines
2 that additional school sites or building facilities are
3 required as a result of such increase in enrollment; and

4 (2) When the Regional Superintendent of Schools having
5 jurisdiction over the school district and the State
6 Superintendent of Education concur in such enrollment
7 projection or increase and approve the need for such
8 additional school sites or building facilities and the
9 estimated cost thereof; and

10 (3) When the voters in the school district approve a
11 proposition for the issuance of bonds for the purpose of
12 acquiring or improving such needed school sites or
13 constructing and equipping such needed additional building
14 facilities at an election called and held for that purpose.
15 Notice of such an election shall state that the amount of
16 indebtedness proposed to be incurred would exceed the debt
17 limitation otherwise applicable to the school district.
18 The ballot for such proposition shall state what percentage
19 of the equalized assessed valuation will be outstanding in
20 bonds if the proposed issuance of bonds is approved by the
21 voters; or

22 (4) Notwithstanding the provisions of paragraphs (1)
23 through (3) of this subsection (b), if the school board
24 determines that additional facilities are needed to
25 provide a quality educational program and not less than 2/3
26 of those voting in an election called by the school board
27 on the question approve the issuance of bonds for the
28 construction of such facilities, the school district may
29 issue bonds for this purpose; or

30 (5) Notwithstanding the provisions of paragraphs (1)
31 through (3) of this subsection (b), if (i) the school
32 district has previously availed itself of the provisions of
33 paragraph (4) of this subsection (b) to enable it to issue
34 bonds, (ii) the voters of the school district have not
35 defeated a proposition for the issuance of bonds since the
36 referendum described in paragraph (4) of this subsection

1 (b) was held, (iii) the school board determines that
2 additional facilities are needed to provide a quality
3 educational program, and (iv) a majority of those voting in
4 an election called by the school board on the question
5 approve the issuance of bonds for the construction of such
6 facilities, the school district may issue bonds for this
7 purpose.

8 In no event shall the indebtedness incurred pursuant to
9 this subsection (b) and the existing indebtedness of the school
10 district exceed 15% of the value of the taxable property
11 therein to be ascertained by the last assessment for State and
12 county taxes, previous to the incurring of such indebtedness
13 or, until January 1, 1983, if greater, the sum that is produced
14 by multiplying the school district's 1978 equalized assessed
15 valuation by the debt limitation percentage in effect on
16 January 1, 1979.

17 The indebtedness provided for by this subsection (b) shall
18 be in addition to and in excess of any other debt limitation.

19 (c) Notwithstanding the debt limitation prescribed in
20 subsection (a) of this Section, in any case in which a public
21 question for the issuance of bonds of a proposed school
22 district maintaining grades kindergarten through 12 received
23 at least 60% of the valid ballots cast on the question at an
24 election held on or prior to November 8, 1994, and in which the
25 bonds approved at such election have not been issued, the
26 school district pursuant to the requirements of Section 11A-10
27 (now repealed) may issue the total amount of bonds approved at
28 such election for the purpose stated in the question.

29 (d) Notwithstanding the debt limitation prescribed in
30 subsection (a) of this Section, a school district that meets
31 all the criteria set forth in paragraphs (1) and (2) of this
32 subsection (d) may incur an additional indebtedness in an
33 amount not to exceed \$4,500,000, even though the amount of the
34 additional indebtedness authorized by this subsection (d),
35 when incurred and added to the aggregate amount of indebtedness
36 of the district existing immediately prior to the district

1 incurring the additional indebtedness authorized by this
2 subsection (d), causes the aggregate indebtedness of the
3 district to exceed the debt limitation otherwise applicable to
4 that district under subsection (a):

5 (1) The additional indebtedness authorized by this
6 subsection (d) is incurred by the school district through
7 the issuance of bonds under and in accordance with Section
8 17-2.11a for the purpose of replacing a school building
9 which, because of mine subsidence damage, has been closed
10 as provided in paragraph (2) of this subsection (d) or
11 through the issuance of bonds under and in accordance with
12 Section 19-3 for the purpose of increasing the size of, or
13 providing for additional functions in, such replacement
14 school buildings, or both such purposes.

15 (2) The bonds issued by the school district as provided
16 in paragraph (1) above are issued for the purposes of
17 construction by the school district of a new school
18 building pursuant to Section 17-2.11, to replace an
19 existing school building that, because of mine subsidence
20 damage, is closed as of the end of the 1992-93 school year
21 pursuant to action of the regional superintendent of
22 schools of the educational service region in which the
23 district is located under Section 3-14.22 or are issued for
24 the purpose of increasing the size of, or providing for
25 additional functions in, the new school building being
26 constructed to replace a school building closed as the
27 result of mine subsidence damage, or both such purposes.

28 (e) (Blank).

29 (f) Notwithstanding the provisions of subsection (a) of
30 this Section or of any other law, bonds in not to exceed the
31 aggregate amount of \$5,500,000 and issued by a school district
32 meeting the following criteria shall not be considered
33 indebtedness for purposes of any statutory limitation and may
34 be issued in an amount or amounts, including existing
35 indebtedness, in excess of any heretofore or hereafter imposed
36 statutory limitation as to indebtedness:

1 (1) At the time of the sale of such bonds, the board of
2 education of the district shall have determined by
3 resolution that the enrollment of students in the district
4 is projected to increase by not less than 7% during each of
5 the next succeeding 2 school years.

6 (2) The board of education shall also determine by
7 resolution that the improvements to be financed with the
8 proceeds of the bonds are needed because of the projected
9 enrollment increases.

10 (3) The board of education shall also determine by
11 resolution that the projected increases in enrollment are
12 the result of improvements made or expected to be made to
13 passenger rail facilities located in the school district.

14 Notwithstanding the provisions of subsection (a) of this
15 Section or of any other law, a school district that has availed
16 itself of the provisions of this subsection (f) prior to July
17 22, 2004 (the effective date of Public Act 93-799) may also
18 issue bonds approved by referendum up to an amount, including
19 existing indebtedness, not exceeding 25% of the equalized
20 assessed value of the taxable property in the district if all
21 of the conditions set forth in items (1), (2), and (3) of this
22 subsection (f) are met.

23 (g) Notwithstanding the provisions of subsection (a) of
24 this Section or any other law, bonds in not to exceed an
25 aggregate amount of 25% of the equalized assessed value of the
26 taxable property of a school district and issued by a school
27 district meeting the criteria in paragraphs (i) through (iv) of
28 this subsection shall not be considered indebtedness for
29 purposes of any statutory limitation and may be issued pursuant
30 to resolution of the school board in an amount or amounts,
31 including existing indebtedness, in excess of any statutory
32 limitation of indebtedness heretofore or hereafter imposed:

33 (i) The bonds are issued for the purpose of
34 constructing a new high school building to replace two
35 adjacent existing buildings which together house a single
36 high school, each of which is more than 65 years old, and

1 which together are located on more than 10 acres and less
2 than 11 acres of property.

3 (ii) At the time the resolution authorizing the
4 issuance of the bonds is adopted, the cost of constructing
5 a new school building to replace the existing school
6 building is less than 60% of the cost of repairing the
7 existing school building.

8 (iii) The sale of the bonds occurs before July 1, 1997.

9 (iv) The school district issuing the bonds is a unit
10 school district located in a county of less than 70,000 and
11 more than 50,000 inhabitants, which has an average daily
12 attendance of less than 1,500 and an equalized assessed
13 valuation of less than \$29,000,000.

14 (h) Notwithstanding any other provisions of this Section or
15 the provisions of any other law, until January 1, 1998, a
16 community unit school district maintaining grades K through 12
17 may issue bonds up to an amount, including existing
18 indebtedness, not exceeding 27.6% of the equalized assessed
19 value of the taxable property in the district, if all of the
20 following conditions are met:

21 (i) The school district has an equalized assessed
22 valuation for calendar year 1995 of less than \$24,000,000;

23 (ii) The bonds are issued for the capital improvement,
24 renovation, rehabilitation, or replacement of existing
25 school buildings of the district, all of which buildings
26 were originally constructed not less than 40 years ago;

27 (iii) The voters of the district approve a proposition
28 for the issuance of the bonds at a referendum held after
29 March 19, 1996; and

30 (iv) The bonds are issued pursuant to Sections 19-2
31 through 19-7 of this Code.

32 (i) Notwithstanding any other provisions of this Section or
33 the provisions of any other law, until January 1, 1998, a
34 community unit school district maintaining grades K through 12
35 may issue bonds up to an amount, including existing
36 indebtedness, not exceeding 27% of the equalized assessed value

1 of the taxable property in the district, if all of the
2 following conditions are met:

3 (i) The school district has an equalized assessed
4 valuation for calendar year 1995 of less than \$44,600,000;

5 (ii) The bonds are issued for the capital improvement,
6 renovation, rehabilitation, or replacement of existing
7 school buildings of the district, all of which existing
8 buildings were originally constructed not less than 80
9 years ago;

10 (iii) The voters of the district approve a proposition
11 for the issuance of the bonds at a referendum held after
12 December 31, 1996; and

13 (iv) The bonds are issued pursuant to Sections 19-2
14 through 19-7 of this Code.

15 (j) Notwithstanding any other provisions of this Section or
16 the provisions of any other law, until January 1, 1999, a
17 community unit school district maintaining grades K through 12
18 may issue bonds up to an amount, including existing
19 indebtedness, not exceeding 27% of the equalized assessed value
20 of the taxable property in the district if all of the following
21 conditions are met:

22 (i) The school district has an equalized assessed
23 valuation for calendar year 1995 of less than \$140,000,000
24 and a best 3 months average daily attendance for the
25 1995-96 school year of at least 2,800;

26 (ii) The bonds are issued to purchase a site and build
27 and equip a new high school, and the school district's
28 existing high school was originally constructed not less
29 than 35 years prior to the sale of the bonds;

30 (iii) At the time of the sale of the bonds, the board
31 of education determines by resolution that a new high
32 school is needed because of projected enrollment
33 increases;

34 (iv) At least 60% of those voting in an election held
35 after December 31, 1996 approve a proposition for the
36 issuance of the bonds; and

1 (v) The bonds are issued pursuant to Sections 19-2
2 through 19-7 of this Code.

3 (k) Notwithstanding the debt limitation prescribed in
4 subsection (a) of this Section, a school district that meets
5 all the criteria set forth in paragraphs (1) through (4) of
6 this subsection (k) may issue bonds to incur an additional
7 indebtedness in an amount not to exceed \$4,000,000 even though
8 the amount of the additional indebtedness authorized by this
9 subsection (k), when incurred and added to the aggregate amount
10 of indebtedness of the school district existing immediately
11 prior to the school district incurring such additional
12 indebtedness, causes the aggregate indebtedness of the school
13 district to exceed or increases the amount by which the
14 aggregate indebtedness of the district already exceeds the debt
15 limitation otherwise applicable to that school district under
16 subsection (a):

17 (1) the school district is located in 2 counties, and a
18 referendum to authorize the additional indebtedness was
19 approved by a majority of the voters of the school district
20 voting on the proposition to authorize that indebtedness;

21 (2) the additional indebtedness is for the purpose of
22 financing a multi-purpose room addition to the existing
23 high school;

24 (3) the additional indebtedness, together with the
25 existing indebtedness of the school district, shall not
26 exceed 17.4% of the value of the taxable property in the
27 school district, to be ascertained by the last assessment
28 for State and county taxes; and

29 (4) the bonds evidencing the additional indebtedness
30 are issued, if at all, within 120 days of the effective
31 date of this amendatory Act of 1998.

32 (l) Notwithstanding any other provisions of this Section or
33 the provisions of any other law, until January 1, 2000, a
34 school district maintaining grades kindergarten through 8 may
35 issue bonds up to an amount, including existing indebtedness,
36 not exceeding 15% of the equalized assessed value of the

1 taxable property in the district if all of the following
2 conditions are met:

3 (i) the district has an equalized assessed valuation
4 for calendar year 1996 of less than \$10,000,000;

5 (ii) the bonds are issued for capital improvement,
6 renovation, rehabilitation, or replacement of one or more
7 school buildings of the district, which buildings were
8 originally constructed not less than 70 years ago;

9 (iii) the voters of the district approve a proposition
10 for the issuance of the bonds at a referendum held on or
11 after March 17, 1998; and

12 (iv) the bonds are issued pursuant to Sections 19-2
13 through 19-7 of this Code.

14 (m) Notwithstanding any other provisions of this Section or
15 the provisions of any other law, until January 1, 1999, an
16 elementary school district maintaining grades K through 8 may
17 issue bonds up to an amount, excluding existing indebtedness,
18 not exceeding 18% of the equalized assessed value of the
19 taxable property in the district, if all of the following
20 conditions are met:

21 (i) The school district has an equalized assessed
22 valuation for calendar year 1995 or less than \$7,700,000;

23 (ii) The school district operates 2 elementary
24 attendance centers that until 1976 were operated as the
25 attendance centers of 2 separate and distinct school
26 districts;

27 (iii) The bonds are issued for the construction of a
28 new elementary school building to replace an existing
29 multi-level elementary school building of the school
30 district that is not handicapped accessible at all levels
31 and parts of which were constructed more than 75 years ago;

32 (iv) The voters of the school district approve a
33 proposition for the issuance of the bonds at a referendum
34 held after July 1, 1998; and

35 (v) The bonds are issued pursuant to Sections 19-2
36 through 19-7 of this Code.

1 (n) Notwithstanding the debt limitation prescribed in
2 subsection (a) of this Section or any other provisions of this
3 Section or of any other law, a school district that meets all
4 of the criteria set forth in paragraphs (i) through (vi) of
5 this subsection (n) may incur additional indebtedness by the
6 issuance of bonds in an amount not exceeding the amount
7 certified by the Capital Development Board to the school
8 district as provided in paragraph (iii) of this subsection (n),
9 even though the amount of the additional indebtedness so
10 authorized, when incurred and added to the aggregate amount of
11 indebtedness of the district existing immediately prior to the
12 district incurring the additional indebtedness authorized by
13 this subsection (n), causes the aggregate indebtedness of the
14 district to exceed the debt limitation otherwise applicable by
15 law to that district:

16 (i) The school district applies to the State Board of
17 Education for a school construction project grant and
18 submits a district facilities plan in support of its
19 application pursuant to Section 5-20 of the School
20 Construction Law.

21 (ii) The school district's application and facilities
22 plan are approved by, and the district receives a grant
23 entitlement for a school construction project issued by,
24 the State Board of Education under the School Construction
25 Law.

26 (iii) The school district has exhausted its bonding
27 capacity or the unused bonding capacity of the district is
28 less than the amount certified by the Capital Development
29 Board to the district under Section 5-15 of the School
30 Construction Law as the dollar amount of the school
31 construction project's cost that the district will be
32 required to finance with non-grant funds in order to
33 receive a school construction project grant under the
34 School Construction Law.

35 (iv) The bonds are issued for a "school construction
36 project", as that term is defined in Section 5-5 of the

1 School Construction Law, in an amount that does not exceed
2 the dollar amount certified, as provided in paragraph (iii)
3 of this subsection (n), by the Capital Development Board to
4 the school district under Section 5-15 of the School
5 Construction Law.

6 (v) The voters of the district approve a proposition
7 for the issuance of the bonds at a referendum held after
8 the criteria specified in paragraphs (i) and (iii) of this
9 subsection (n) are met.

10 (vi) The bonds are issued pursuant to Sections 19-2
11 through 19-7 of the School Code.

12 (o) Notwithstanding any other provisions of this Section or
13 the provisions of any other law, until November 1, 2007, a
14 community unit school district maintaining grades K through 12
15 may issue bonds up to an amount, including existing
16 indebtedness, not exceeding 20% of the equalized assessed value
17 of the taxable property in the district if all of the following
18 conditions are met:

19 (i) the school district has an equalized assessed
20 valuation for calendar year 2001 of at least \$737,000,000
21 and an enrollment for the 2002-2003 school year of at least
22 8,500;

23 (ii) the bonds are issued to purchase school sites,
24 build and equip a new high school, build and equip a new
25 junior high school, build and equip 5 new elementary
26 schools, and make technology and other improvements and
27 additions to existing schools;

28 (iii) at the time of the sale of the bonds, the board
29 of education determines by resolution that the sites and
30 new or improved facilities are needed because of projected
31 enrollment increases;

32 (iv) at least 57% of those voting in a general election
33 held prior to January 1, 2003 approved a proposition for
34 the issuance of the bonds; and

35 (v) the bonds are issued pursuant to Sections 19-2
36 through 19-7 of this Code.

1 (p) Notwithstanding any other provisions of this Section or
2 the provisions of any other law, a community unit school
3 district maintaining grades K through 12 may issue bonds up to
4 an amount, including indebtedness, not exceeding 27% of the
5 equalized assessed value of the taxable property in the
6 district if all of the following conditions are met:

7 (i) The school district has an equalized assessed
8 valuation for calendar year 2001 of at least \$295,741,187
9 and a best 3 months' average daily attendance for the
10 2002-2003 school year of at least 2,394.

11 (ii) The bonds are issued to build and equip 3
12 elementary school buildings; build and equip one middle
13 school building; and alter, repair, improve, and equip all
14 existing school buildings in the district.

15 (iii) At the time of the sale of the bonds, the board
16 of education determines by resolution that the project is
17 needed because of expanding growth in the school district
18 and a projected enrollment increase.

19 (iv) The bonds are issued pursuant to Sections 19-2
20 through 19-7 of this Code.

21 (p-5) Notwithstanding any other provisions of this Section
22 or the provisions of any other law, bonds issued by a community
23 unit school district maintaining grades K through 12 shall not
24 be considered indebtedness for purposes of any statutory
25 limitation and may be issued in an amount or amounts, including
26 existing indebtedness, in excess of any heretofore or hereafter
27 imposed statutory limitation as to indebtedness, if all of the
28 following conditions are met:

29 (i) For each of the 4 most recent years, residential
30 property comprises more than 80% of the equalized assessed
31 valuation of the district.

32 (ii) At least 2 school buildings that were constructed
33 40 or more years prior to the issuance of the bonds will be
34 demolished and will be replaced by new buildings or
35 additions to one or more existing buildings.

36 (iii) Voters of the district approve a proposition for

1 the issuance of the bonds at a regularly scheduled
2 election.

3 (iv) At the time of the sale of the bonds, the school
4 board determines by resolution that the new buildings or
5 building additions are needed because of an increase in
6 enrollment projected by the school board.

7 (v) The principal amount of the bonds, including
8 existing indebtedness, does not exceed 25% of the equalized
9 assessed value of the taxable property in the district.

10 (vi) The bonds are issued prior to January 1, 2007,
11 pursuant to Sections 19-2 through 19-7 of this Code.

12 (p-10) Notwithstanding any other provisions of this
13 Section or the provisions of any other law, bonds issued by a
14 community consolidated school district maintaining grades K
15 through 8 shall not be considered indebtedness for purposes of
16 any statutory limitation and may be issued in an amount or
17 amounts, including existing indebtedness, in excess of any
18 heretofore or hereafter imposed statutory limitation as to
19 indebtedness, if all of the following conditions are met:

20 (i) For each of the 4 most recent years, residential
21 and farm property comprises more than 80% of the equalized
22 assessed valuation of the district.

23 (ii) The bond proceeds are to be used to acquire and
24 improve school sites and build and equip a school building.

25 (iii) Voters of the district approve a proposition for
26 the issuance of the bonds at a regularly scheduled
27 election.

28 (iv) At the time of the sale of the bonds, the school
29 board determines by resolution that the school sites and
30 building additions are needed because of an increase in
31 enrollment projected by the school board.

32 (v) The principal amount of the bonds, including
33 existing indebtedness, does not exceed 20% of the equalized
34 assessed value of the taxable property in the district.

35 (vi) The bonds are issued prior to January 1, 2007,
36 pursuant to Sections 19-2 through 19-7 of this Code.

1 (p-15) In addition to all other authority to issue bonds,
2 the Oswego Community Unit School District Number 308 may issue
3 bonds with an aggregate principal amount not to exceed
4 \$450,000,000, but only if all of the following conditions are
5 met:

6 (i) The voters of the district have approved a
7 proposition for the bond issue at the general election held
8 on November 7, 2006.

9 (ii) At the time of the sale of the bonds, the school
10 board determines, by resolution, that: (A) the building and
11 equipping of the new high school building, new junior high
12 school buildings, new elementary school buildings, early
13 childhood building, maintenance building, transportation
14 facility, and additions to existing school buildings, the
15 altering, repairing, equipping, and provision of
16 technology improvements to existing school buildings, and
17 the acquisition and improvement of school sites, as the
18 case may be, are required as a result of a projected
19 increase in the enrollment of students in the district; and
20 (B) the sale of bonds for these purposes is authorized by
21 legislation that exempts the debt incurred on the bonds
22 from the district's statutory debt limitation.

23 (iii) The bonds are issued, in one or more bond issues,
24 on or before November 7, 2011, but the aggregate principal
25 amount issued in all such bond issues combined must not
26 exceed \$450,000,000.

27 (iv) The bonds are issued in accordance with this
28 Article 19.

29 (v) The proceeds of the bonds are used only to
30 accomplish those projects approved by the voters at the
31 general election held on November 7, 2006.

32 The debt incurred on any bonds issued under this subsection
33 (p-15) shall not be considered indebtedness for purposes of any
34 statutory debt limitation.

35 (p-20) In addition to all other authority to issue bonds,
36 the Lincoln-Way Community High School District Number 210 may

1 issue bonds with an aggregate principal amount not to exceed
2 \$225,000,000, but only if all of the following conditions are
3 met:

4 (i) The voters of the district have approved a
5 proposition for the bond issue at the general primary
6 election held on March 21, 2006.

7 (ii) At the time of the sale of the bonds, the school
8 board determines, by resolution, that: (A) the building and
9 equipping of the new high school buildings, the altering,
10 repairing, and equipping of existing school buildings, and
11 the improvement of school sites, as the case may be, are
12 required as a result of a projected increase in the
13 enrollment of students in the district; and (B) the sale of
14 bonds for these purposes is authorized by legislation that
15 exempts the debt incurred on the bonds from the district's
16 statutory debt limitation.

17 (iii) The bonds are issued, in one or more bond issues,
18 on or before March 21, 2011, but the aggregate principal
19 amount issued in all such bond issues combined must not
20 exceed \$225,000,000.

21 (iv) The bonds are issued in accordance with this
22 Article 19.

23 (v) The proceeds of the bonds are used only to
24 accomplish those projects approved by the voters at the
25 primary election held on March 21, 2006.

26 The debt incurred on any bonds issued under this subsection
27 (p-20) shall not be considered indebtedness for purposes of any
28 statutory debt limitation.

29 (q) A school district must notify the State Board of
30 Education prior to issuing any form of long-term or short-term
31 debt that will result in outstanding debt that exceeds 75% of
32 the debt limit specified in this Section or any other provision
33 of law.

34 (Source: P.A. 93-13, eff. 6-9-03; 93-799, eff. 7-22-04;
35 93-1045, eff. 10-15-04; 94-234, eff. 7-1-06; 94-721, eff.
36 1-6-06; 94-952, eff. 6-27-06; 94-1019, eff. 7-10-06; revised

1 8-3-06.)

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