



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

HB0170

Introduced 1/18/2011, by Rep. Lisa M. Dugan

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185  
105 ILCS 5/17-2.4a new

Amends the School Code. Provides that, through January 1, 2014, the school board of any district with a population of less than 500,000 that participates in a joint agreement for an area vocational education center may levy an annual property tax not to exceed: 0.02% for districts maintaining only grades 9 through 12 and 0.04% for districts maintaining grades kindergarten through 12. Provides that those amounts may be increased by referendum to 0.40% and 0.80% respectively. Contains provisions concerning notice and public hearings. Amends the Property Tax Extension Limitation Law in the Property Tax Code to exempt those extensions from the definition of "aggregate extension". Effective immediately.

LRB097 05563 HLH 45625 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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 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

1 its 1990 equalized assessed value within any county or counties  
2 contiguous to a county with 3,000,000 or more inhabitants.  
3 Beginning with the 1995 levy year, "taxing district" includes  
4 only each non-home rule taxing district subject to this Law  
5 before the 1995 levy year and each non-home rule taxing  
6 district not subject to this Law before the 1995 levy year  
7 having the majority of its 1994 equalized assessed value in an  
8 affected county or counties. Beginning with the levy year in  
9 which this Law becomes applicable to a taxing district as  
10 provided in Section 18-213, "taxing district" also includes  
11 those taxing districts made subject to this Law as provided in  
12 Section 18-213.

13 "Aggregate extension" for taxing districts to which this  
14 Law applied before the 1995 levy year means the annual  
15 corporate extension for the taxing district and those special  
16 purpose extensions that are made annually for the taxing  
17 district, excluding special purpose extensions: (a) made for  
18 the taxing district to pay interest or principal on general  
19 obligation bonds that were approved by referendum; (b) made for  
20 any taxing district to pay interest or principal on general  
21 obligation bonds issued before October 1, 1991; (c) made for  
22 any taxing district to pay interest or principal on bonds  
23 issued to refund or continue to refund those bonds issued  
24 before October 1, 1991; (d) made for any taxing district to pay  
25 interest or principal on bonds issued to refund or continue to  
26 refund bonds issued after October 1, 1991 that were approved by

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

20 "Aggregate extension" for the taxing districts to which  
21 this Law did not apply before the 1995 levy year (except taxing  
22 districts subject to this Law in accordance with Section  
23 18-213) means the annual corporate extension for the taxing  
24 district and those special purpose extensions that are made  
25 annually for the taxing district, excluding special purpose  
26 extensions: (a) made for the taxing district to pay interest or

1 principal on general obligation bonds that were approved by  
2 referendum; (b) made for any taxing district to pay interest or  
3 principal on general obligation bonds issued before March 1,  
4 1995; (c) made for any taxing district to pay interest or  
5 principal on bonds issued to refund or continue to refund those  
6 bonds issued before March 1, 1995; (d) made for any taxing  
7 district to pay interest or principal on bonds issued to refund  
8 or continue to refund bonds issued after March 1, 1995 that  
9 were approved by referendum; (e) made for any taxing district  
10 to pay interest or principal on revenue bonds issued before  
11 March 1, 1995 for payment of which a property tax levy or the  
12 full faith and credit of the unit of local government is  
13 pledged; however, a tax for the payment of interest or  
14 principal on those bonds shall be made only after the governing  
15 body of the unit of local government finds that all other  
16 sources for payment are insufficient to make those payments;  
17 (f) made for payments under a building commission lease when  
18 the lease payments are for the retirement of bonds issued by  
19 the commission before March 1, 1995 to pay for the building  
20 project; (g) made for payments due under installment contracts  
21 entered into before March 1, 1995; (h) made for payments of  
22 principal and interest on bonds issued under the Metropolitan  
23 Water Reclamation District Act to finance construction  
24 projects initiated before October 1, 1991; (h-4) made for  
25 stormwater management purposes by the Metropolitan Water  
26 Reclamation District of Greater Chicago under Section 12 of the

1 Metropolitan Water Reclamation District Act; (i) made for  
2 payments of principal and interest on limited bonds, as defined  
3 in Section 3 of the Local Government Debt Reform Act, in an  
4 amount not to exceed the debt service extension base less the  
5 amount in items (b), (c), and (e) of this definition for  
6 non-referendum obligations, except obligations initially  
7 issued pursuant to referendum and bonds described in subsection  
8 (h) of this definition; (j) made for payments of principal and  
9 interest on bonds issued under Section 15 of the Local  
10 Government Debt Reform Act; (k) made for payments of principal  
11 and interest on bonds authorized by Public Act 88-503 and  
12 issued under Section 20a of the Chicago Park District Act for  
13 aquarium or museum projects; (l) made for payments of principal  
14 and interest on bonds authorized by Public Act 87-1191 or  
15 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
16 County Forest Preserve District Act, (ii) issued under Section  
17 42 of the Cook County Forest Preserve District Act for  
18 zoological park projects, or (iii) issued under Section 44.1 of  
19 the Cook County Forest Preserve District Act for botanical  
20 gardens projects; (m) made pursuant to Section 34-53.5 of the  
21 School Code, whether levied annually or not; (n) made to fund  
22 expenses of providing joint recreational programs for the  
23 handicapped under Section 5-8 of the Park District Code or  
24 Section 11-95-14 of the Illinois Municipal Code; (o) made by  
25 the Chicago Park District for recreational programs for the  
26 handicapped under subsection (c) of Section 7.06 of the Chicago

1 Park District Act; (p) made for contributions to a  
2 firefighter's pension fund created under Article 4 of the  
3 Illinois Pension Code, to the extent of the amount certified  
4 under item (5) of Section 4-134 of the Illinois Pension Code;  
5 ~~and~~ (q) made by Ford Heights School District 169 under Section  
6 17-9.02 of the School Code; and (r) made by a school district  
7 participating in a joint agreement for an area vocational  
8 education center for area vocational education purposes.

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

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

1 Section 15 of the Local Government Debt Reform Act; (j) made  
2 for a qualified airport authority to pay interest or principal  
3 on general obligation bonds issued for the purpose of paying  
4 obligations due under, or financing airport facilities  
5 required to be acquired, constructed, installed or equipped  
6 pursuant to, contracts entered into before March 1, 1996 (but  
7 not including any amendments to such a contract taking effect  
8 on or after that date); (k) made to fund expenses of providing  
9 joint recreational programs for the handicapped under Section  
10 5-8 of the Park District Code or Section 11-95-14 of the  
11 Illinois Municipal Code; (l) made for contributions to a  
12 firefighter's pension fund created under Article 4 of the  
13 Illinois Pension Code, to the extent of the amount certified  
14 under item (5) of Section 4-134 of the Illinois Pension Code;  
15 ~~and~~ (m) made for the taxing district to pay interest or  
16 principal on general obligation bonds issued pursuant to  
17 Section 19-3.10 of the School Code; and (n) made by a school  
18 district participating in a joint agreement for an area  
19 vocational education center for area vocational education  
20 purposes.

21 "Aggregate extension" for all taxing districts to which  
22 this Law applies in accordance with paragraph (2) of subsection  
23 (e) of Section 18-213 means the annual corporate extension for  
24 the taxing district and those special purpose extensions that  
25 are made annually for the taxing district, excluding special  
26 purpose extensions: (a) made for the taxing district to pay

1 interest or principal on general obligation bonds that were  
2 approved by referendum; (b) made for any taxing district to pay  
3 interest or principal on general obligation bonds issued before  
4 the effective date of this amendatory Act of 1997; (c) made for  
5 any taxing district to pay interest or principal on bonds  
6 issued to refund or continue to refund those bonds issued  
7 before the effective date of this amendatory Act of 1997; (d)  
8 made for any taxing district to pay interest or principal on  
9 bonds issued to refund or continue to refund bonds issued after  
10 the effective date of this amendatory Act of 1997 if the bonds  
11 were approved by referendum after the effective date of this  
12 amendatory Act of 1997; (e) made for any taxing district to pay  
13 interest or principal on revenue bonds issued before the  
14 effective date of this amendatory Act of 1997 for payment of  
15 which a property tax levy or the full faith and credit of the  
16 unit of local government is pledged; however, a tax for the  
17 payment of interest or principal on those bonds shall be made  
18 only after the governing body of the unit of local government  
19 finds that all other sources for payment are insufficient to  
20 make those payments; (f) made for payments under a building  
21 commission lease when the lease payments are for the retirement  
22 of bonds issued by the commission before the effective date of  
23 this amendatory Act of 1997 to pay for the building project;  
24 (g) made for payments due under installment contracts entered  
25 into before the effective date of this amendatory Act of 1997;  
26 (h) made for payments of principal and interest on limited

1 bonds, as defined in Section 3 of the Local Government Debt  
2 Reform Act, in an amount not to exceed the debt service  
3 extension base less the amount in items (b), (c), and (e) of  
4 this definition for non-referendum obligations, except  
5 obligations initially issued pursuant to referendum; (i) made  
6 for payments of principal and interest on bonds issued under  
7 Section 15 of the Local Government Debt Reform Act; (j) made  
8 for a qualified airport authority to pay interest or principal  
9 on general obligation bonds issued for the purpose of paying  
10 obligations due under, or financing airport facilities  
11 required to be acquired, constructed, installed or equipped  
12 pursuant to, contracts entered into before March 1, 1996 (but  
13 not including any amendments to such a contract taking effect  
14 on or after that date); (k) made to fund expenses of providing  
15 joint recreational programs for the handicapped under Section  
16 5-8 of the Park District Code or Section 11-95-14 of the  
17 Illinois Municipal Code; ~~and~~ (l) made for contributions to a  
18 firefighter's pension fund created under Article 4 of the  
19 Illinois Pension Code, to the extent of the amount certified  
20 under item (5) of Section 4-134 of the Illinois Pension Code;  
21 and (m) made by a school district participating in a joint  
22 agreement for an area vocational education center for area  
23 vocational education purposes.

24 "Debt service extension base" means an amount equal to that  
25 portion of the extension for a taxing district for the 1994  
26 levy year, or for those taxing districts subject to this Law in

1 accordance with Section 18-213, except for those subject to  
2 paragraph (2) of subsection (e) of Section 18-213, for the levy  
3 year in which the referendum making this Law applicable to the  
4 taxing district is held, or for those taxing districts subject  
5 to this Law in accordance with paragraph (2) of subsection (e)  
6 of Section 18-213 for the 1996 levy year, constituting an  
7 extension for payment of principal and interest on bonds issued  
8 by the taxing district without referendum, but not including  
9 excluded non-referendum bonds. For park districts (i) that were  
10 first subject to this Law in 1991 or 1995 and (ii) whose  
11 extension for the 1994 levy year for the payment of principal  
12 and interest on bonds issued by the park district without  
13 referendum (but not including excluded non-referendum bonds)  
14 was less than 51% of the amount for the 1991 levy year  
15 constituting an extension for payment of principal and interest  
16 on bonds issued by the park district without referendum (but  
17 not including excluded non-referendum bonds), "debt service  
18 extension base" means an amount equal to that portion of the  
19 extension for the 1991 levy year constituting an extension for  
20 payment of principal and interest on bonds issued by the park  
21 district without referendum (but not including excluded  
22 non-referendum bonds). A debt service extension base  
23 established or increased at any time pursuant to any provision  
24 of this Law, except Section 18-212, shall be increased each  
25 year commencing with the later of (i) the 2009 levy year or  
26 (ii) the first levy year in which this Law becomes applicable

1 to the taxing district, by the lesser of 5% or the percentage  
2 increase in the Consumer Price Index during the 12-month  
3 calendar year preceding the levy year. The debt service  
4 extension base may be established or increased as provided  
5 under Section 18-212. "Excluded non-referendum bonds" means  
6 (i) bonds authorized by Public Act 88-503 and issued under  
7 Section 20a of the Chicago Park District Act for aquarium and  
8 museum projects; (ii) bonds issued under Section 15 of the  
9 Local Government Debt Reform Act; or (iii) refunding  
10 obligations issued to refund or to continue to refund  
11 obligations initially issued pursuant to referendum.

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

20 "Aggregate extension base" means the taxing district's  
21 last preceding aggregate extension as adjusted under Sections  
22 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
23 shall be made for the 2007 levy year and all subsequent levy  
24 years whenever one or more counties within which a taxing  
25 district is located (i) used estimated valuations or rates when  
26 extending taxes in the taxing district for the last preceding

1 levy year that resulted in the over or under extension of  
2 taxes, or (ii) increased or decreased the tax extension for the  
3 last preceding levy year as required by Section 18-135(c).  
4 Whenever an adjustment is required under Section 18-135, the  
5 aggregate extension base of the taxing district shall be equal  
6 to the amount that the aggregate extension of the taxing  
7 district would have been for the last preceding levy year if  
8 either or both (i) actual, rather than estimated, valuations or  
9 rates had been used to calculate the extension of taxes for the  
10 last levy year, or (ii) the tax extension for the last  
11 preceding levy year had not been adjusted as required by  
12 subsection (c) of Section 18-135.

13 "Levy year" has the same meaning as "year" under Section  
14 1-155.

15 "New property" means (i) the assessed value, after final  
16 board of review or board of appeals action, of new improvements  
17 or additions to existing improvements on any parcel of real  
18 property that increase the assessed value of that real property  
19 during the levy year multiplied by the equalization factor  
20 issued by the Department under Section 17-30, (ii) the assessed  
21 value, after final board of review or board of appeals action,  
22 of real property not exempt from real estate taxation, which  
23 real property was exempt from real estate taxation for any  
24 portion of the immediately preceding levy year, multiplied by  
25 the equalization factor issued by the Department under Section  
26 17-30, including the assessed value, upon final stabilization

1 of occupancy after new construction is complete, of any real  
2 property located within the boundaries of an otherwise or  
3 previously exempt military reservation that is intended for  
4 residential use and owned by or leased to a private corporation  
5 or other entity, and (iii) in counties that classify in  
6 accordance with Section 4 of Article IX of the Illinois  
7 Constitution, an incentive property's additional assessed  
8 value resulting from a scheduled increase in the level of  
9 assessment as applied to the first year final board of review  
10 market value. In addition, the county clerk in a county  
11 containing a population of 3,000,000 or more shall include in  
12 the 1997 recovered tax increment value for any school district,  
13 any recovered tax increment value that was applicable to the  
14 1995 tax year calculations.

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

19 "Recovered tax increment value" means, except as otherwise  
20 provided in this paragraph, the amount of the current year's  
21 equalized assessed value, in the first year after a  
22 municipality terminates the designation of an area as a  
23 redevelopment project area previously established under the  
24 Tax Increment Allocation Development Act in the Illinois  
25 Municipal Code, previously established under the Industrial  
26 Jobs Recovery Law in the Illinois Municipal Code, previously

1 established under the Economic Development Project Area Tax  
2 Increment Act of 1995, or previously established under the  
3 Economic Development Area Tax Increment Allocation Act, of each  
4 taxable lot, block, tract, or parcel of real property in the  
5 redevelopment project area over and above the initial equalized  
6 assessed value of each property in the redevelopment project  
7 area. For the taxes which are extended for the 1997 levy year,  
8 the recovered tax increment value for a non-home rule taxing  
9 district that first became subject to this Law for the 1995  
10 levy year because a majority of its 1994 equalized assessed  
11 value was in an affected county or counties shall be increased  
12 if a municipality terminated the designation of an area in 1993  
13 as a redevelopment project area previously established under  
14 the Tax Increment Allocation Development Act in the Illinois  
15 Municipal Code, previously established under the Industrial  
16 Jobs Recovery Law in the Illinois Municipal Code, or previously  
17 established under the Economic Development Area Tax Increment  
18 Allocation Act, by an amount equal to the 1994 equalized  
19 assessed value of each taxable lot, block, tract, or parcel of  
20 real property in the redevelopment project area over and above  
21 the initial equalized assessed value of each property in the  
22 redevelopment project area. In the first year after a  
23 municipality removes a taxable lot, block, tract, or parcel of  
24 real property from a redevelopment project area established  
25 under the Tax Increment Allocation Development Act in the  
26 Illinois Municipal Code, the Industrial Jobs Recovery Law in

1 the Illinois Municipal Code, or the Economic Development Area  
2 Tax Increment Allocation Act, "recovered tax increment value"  
3 means the amount of the current year's equalized assessed value  
4 of each taxable lot, block, tract, or parcel of real property  
5 removed from the redevelopment project area over and above the  
6 initial equalized assessed value of that real property before  
7 removal from the redevelopment project area.

8 Except as otherwise provided in this Section, "limiting  
9 rate" means a fraction the numerator of which is the last  
10 preceding aggregate extension base times an amount equal to one  
11 plus the extension limitation defined in this Section and the  
12 denominator of which is the current year's equalized assessed  
13 value of all real property in the territory under the  
14 jurisdiction of the taxing district during the prior levy year.  
15 For those taxing districts that reduced their aggregate  
16 extension for the last preceding levy year, the highest  
17 aggregate extension in any of the last 3 preceding levy years  
18 shall be used for the purpose of computing the limiting rate.  
19 The denominator shall not include new property or the recovered  
20 tax increment value. If a new rate, a rate decrease, or a  
21 limiting rate increase has been approved at an election held  
22 after March 21, 2006, then (i) the otherwise applicable  
23 limiting rate shall be increased by the amount of the new rate  
24 or shall be reduced by the amount of the rate decrease, as the  
25 case may be, or (ii) in the case of a limiting rate increase,  
26 the limiting rate shall be equal to the rate set forth in the

1 proposition approved by the voters for each of the years  
2 specified in the proposition, after which the limiting rate of  
3 the taxing district shall be calculated as otherwise provided.

4 (Source: P.A. 95-90, eff. 1-1-08; 95-331, eff. 8-21-07; 95-404,  
5 eff. 1-1-08; 95-876, eff. 8-21-08; 96-501, eff. 8-14-09;  
6 96-517, eff. 8-14-09; 96-1000, eff. 7-2-10; 96-1202, eff.  
7 7-22-10.)

8 Section 10. The School Code is amended by adding Section  
9 17-2.4a as follows:

10 (105 ILCS 5/17-2.4a new)

11 Sec. 17-2.4a. Tax for area vocational education programs.

12 (a) The school board of any district participating in a  
13 joint agreement for an area vocational education center, as  
14 described in Section 10-22.20a of this Code, and having a  
15 population of less than 500,000 inhabitants may, by proper  
16 resolution and upon condition that there are insufficient funds  
17 available in the education fund of the district to pay the cost  
18 of the area vocational education center, levy an annual tax  
19 upon the value of the taxable property within its territory, as  
20 equalized or assessed by the Department of Revenue, for area  
21 vocational education purposes, including the purposes  
22 authorized by Section 10-22.20a, as follows:

23 (1) for districts maintaining only grades 9 through 12:

24 0.02%; and

1           (2) for districts maintaining only grades kindergarten  
2           through 12: 0.04%.

3           No school board may vote on a resolution under this  
4           subsection (a) until 2 public hearings regarding the proposed  
5           resolution are held at the vocational education center. Notice  
6           of the public hearings shall be given by the school board of  
7           each district that participates in the joint agreement by (i)  
8           posting the notice at the last regularly scheduled meeting of  
9           the school board to occur prior to the public hearing and (ii)  
10           publishing notice of the public hearing in a newspaper of  
11           general circulation published within the school district. If  
12           there is no newspaper of general circulation published within  
13           the school district, then notice shall be published in a  
14           newspaper of general circulation published within the county in  
15           which the school district is located. If there is no newspaper  
16           of general circulation published within the school district and  
17           the school district is located in more than one county, then  
18           notice shall be published in a newspaper of general circulation  
19           published in each county in which any part of the school  
20           district is located. The notice shall appear not more than 14  
21           days nor less than 7 days prior to the date of the public  
22           hearing. The notice shall not be placed in the portion of the  
23           newspaper where legal notices and classified advertisements  
24           appear. The notice shall appear before each public hearing.

25           The revenue raised by the tax imposed under this Section  
26           shall be used only for area vocational education center

1 purposes, including the construction and maintenance of area  
2 vocational center education facilities. Upon proper resolution  
3 of the school board, the district shall distribute the funds  
4 for area vocational center education purposes to the area  
5 vocational center within 60 days after receipt.

6 (b) If the school board of any district that has levied a  
7 tax authorized by this Section withdraws from the joint  
8 agreement for area vocational education purposes, that  
9 district shall no longer be allowed to levy an annual tax for  
10 area vocational education purposes, except as specified in  
11 subsection (c) of this Section.

12 (c) The tax rate limits specified in subsection (a) of this  
13 Section may be increased to 0.40% by districts maintaining only  
14 grades 9 through 12 and to 0.80% by districts maintaining  
15 grades kindergarten through 12, upon the approval of a  
16 proposition submitted at a regularly scheduled election. The  
17 proposition may be initiated by resolution and shall be  
18 certified by the secretary to the proper election authorities  
19 for submission in accordance with the general election law. If  
20 a majority of votes cast on the proposition is in favor  
21 thereof, then the school board may annually levy the tax as  
22 authorized until such authority is revoked.

23 When the school boards of 2 or more districts enter into a  
24 joint agreement for area vocational education programs under  
25 Section 10-22.20a, their agreement may provide, or be amended  
26 to provide, that the question of the levy of the tax authorized

1 by this Section shall be certified to the proper election  
2 authorities for submission to the voters of each of the  
3 participating districts in accordance with the general  
4 election law at the same election and that the approval of the  
5 levy by a majority of the electors voting upon the proposition  
6 in the area comprising the participating districts, considered  
7 as a whole, shall be deemed to authorize the levy in each  
8 participating district without regard to the passage or failure  
9 of the proposition in any district considered separately.  
10 However, any district may withdraw from the joint agreement by  
11 reason of the failure of the electors of that district to  
12 approve the proposed levy.

13 Any tax imposed under this Section is in addition to all  
14 other taxes authorized by law to be levied and collected by a  
15 school board of any district participating in a joint agreement  
16 for an area vocational education center, and shall not be  
17 included within any limitation of rate contained in this Code  
18 or any other law.

19 (d) This Section is repealed on January 1, 2014.

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law.