

1 AN ACT concerning education.

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

4 Section 5. The School Code is amended by changing Sections
5 11E-90, 11E-95, 17-3, and 17-5 as follows:

6 (105 ILCS 5/11E-90)

7 Sec. 11E-90. Classification of property, taxes, bonds, and
8 funds for combined high school - unit districts.

9 (a) All real property included within the boundaries of a
10 combined high school - unit district created in accordance with
11 this Article shall be classified into either a high school only
12 classification or elementary and high school classification as
13 follows:

14 (1) Real property included within the high school only
15 classification shall include all of the real property
16 included within both the boundaries of the combined high
17 school - unit district and the boundaries of a separate
18 school district organized and established for purposes of
19 providing instruction up to and including grade 8.

20 (2) Real property included within the elementary and
21 high school classification shall include all of the real
22 property of the combined high school - unit district not
23 included in the high school only classification.

1 (b) The petition to establish a combined high school - unit
2 district shall set forth the maximum annual authorized tax
3 rates for the proposed district as follows:

4 (1) The petition to establish a combined high school -
5 unit district must include a maximum annual authorized tax
6 rate for both grade K through 8 educational purposes and
7 grade 9 through 12 educational purposes. The rate for grade
8 K through 8 educational purposes shall not exceed 3.5%. The
9 rate for grade 9 through 12 educational purposes shall not
10 exceed 3.5%. The combined rate for both grade K through 8
11 and grade 9 through 12 educational purposes shall not
12 exceed 7.0% ~~4.0%~~.

13 (2) The petition to establish a combined high school -
14 unit district must include a maximum annual authorized tax
15 rate for both grade K through 8 operations and maintenance
16 purposes and grade 9 through 12 operations and maintenance
17 purposes. The rate for grade K through 8 operations and
18 maintenance purposes shall not exceed 0.55%. The rate for
19 grade 9 through 12 operations and maintenance purposes
20 shall not exceed 0.55%. The combined rate for both grade K
21 through 8 and grade 9 through 12 operations and maintenance
22 purposes shall not exceed 1.10% ~~0.75%~~.

23 (3) The petition to establish a combined high school -
24 unit district must include a maximum annual authorized tax
25 rate for both grade K through 8 special education purposes
26 and grade 9 through 12 special education purposes. The rate

1 for grade K through 8 special education purposes shall not
2 exceed 0.40%. The rate for grade 9 through 12 special
3 education purposes shall not exceed 0.40%.

4 (4) The petition to establish a combined high school -
5 unit district must include a maximum annual authorized tax
6 rate for transportation purposes.

7 (5) If it is desired to secure authority to levy other
8 taxes above the permissive rate applicable to unit
9 districts as specified elsewhere in statute, the petition
10 must include the maximum annual authorized tax rate at
11 which the district will be authorized to levy a tax for
12 each such purpose, not to exceed the maximum rate
13 applicable to unit districts as specified elsewhere in
14 statute.

15 (c) The school board of any new combined high school - unit
16 district created under the provisions of this Article may levy
17 a tax annually upon all of the taxable property of the district
18 at the value as equalized or assessed by the Department of
19 Revenue, as follows:

20 (1) For all real property within the district, rates
21 not to exceed the maximum annual authorized grade 9 through
22 12 educational purposes rate established in accordance
23 with subdivision (1) of subsection (b) of this Section, the
24 maximum annual authorized grade 9 through 12 operation and
25 maintenance purposes rate established in accordance with
26 subdivision (2) of subsection (b) of this Section, the

1 maximum annual authorized grade 9 through 12 special
2 education purposes rate established in accordance with
3 subdivision (3) of subsection (b) of this Section, the
4 maximum annual authorized transportation purposes rate
5 established in accordance with subdivision (4) of
6 subsection (b) of this Section, and for all other purposes,
7 the statutory permissive rate for unit districts or the
8 maximum annual authorized rate for that purpose
9 established in accordance with subdivision (5) of
10 subsection (b) of this Section.

11 (2) For all real property in the district included
12 within the elementary and high school classification, in
13 addition to the rates authorized by subdivision (1) of this
14 subsection (c), rates not to exceed the maximum annual
15 authorized grade K through 8 educational purposes rate
16 established in accordance with subdivision (1) of
17 subsection (b) of this Section, the maximum annual
18 authorized grade K through 8 operation and maintenance
19 purposes rate established in accordance with subdivision
20 (2) of subsection (b) of this Section, and the maximum
21 annual authorized grade K through 8 special education
22 purposes rate established in accordance with subdivision
23 (3) of subsection (b) of this Section.

24 (d) The school board may, subsequent to the formation of
25 the district and in accordance with Sections 17-2 through 17-7
26 of this Code, seek to increase the maximum annual authorized

1 tax rates for any statutorily authorized purpose up to the
2 maximum rate set forth in subsection (b) of this Section or
3 otherwise applicable to unit districts as specified elsewhere
4 in statute, whichever is less, subject to the following
5 approval requirements:

6 (1) The school board may increase the following rates
7 only after submitting a proper resolution to the voters of
8 the district at any regular scheduled election and
9 obtaining approval by both a majority of voters living in
10 the portion of the territory included within the high
11 school only classification voting on the proposition and a
12 majority of voters living in the portion of the territory
13 included within the elementary and high school
14 classification voting on the proposition:

15 (A) The maximum annual authorized grade 9 through
16 12 educational purposes rate established in accordance
17 with subdivision (1) of subsection (b) of this Section,
18 as may be increased thereafter in accordance with this
19 subsection (d).

20 (B) The maximum annual authorized grade 9 through
21 12 operation and maintenance purposes rate established
22 in accordance with subdivision (2) of subsection (b) of
23 this Section, as may be increased thereafter in
24 accordance with this subsection (d).

25 (C) The maximum annual authorized grade 9 through
26 12 special education purposes rate established in

1 accordance with subdivision (3) of subsection (b) of
2 this Section, as may be increased thereafter in
3 accordance with this Section.

4 (D) The maximum annual authorized transportation
5 purposes rate established in accordance with
6 subdivision (4) of subsection (b) of this Section, as
7 may be increased thereafter in accordance with this
8 subsection (d).

9 (E) For all other statutorily authorized purposes,
10 any rate exceeding the statutory permissive rate for
11 unit districts established in accordance with
12 subdivision (5) of subsection (b) of this Section, as
13 may be increased thereafter in accordance with this
14 Section.

15 (2) The school board may increase the following rates
16 only after submitting a proper resolution to the voters of
17 the district living in the portion of the territory
18 included within the elementary and high school
19 classification at any regular scheduled election and
20 obtaining approval by a majority of voters living in the
21 portion of the territory included within the elementary and
22 high school classification voting on the proposition:

23 (A) The maximum annual authorized grade K through 8
24 educational purposes rate established in accordance
25 with subdivision (1) of subsection (b) of this Section,
26 as may be increased thereafter in accordance with this

1 subsection (d).

2 (B) The maximum annual authorized grade K through 8
3 operation and maintenance purposes rate established in
4 accordance with subdivision (2) of subsection (b) of
5 this Section, as may be increased thereafter in
6 accordance with this subsection (d).

7 (C) The maximum annual authorized grade K through 8
8 special education purposes rate established in
9 accordance with subdivision (3) of subsection (b) of
10 this Section, as may be increased thereafter in
11 accordance with this Section.

12 (e) The school board may, after submitting a proper
13 resolution to the voters of the district at any regular
14 scheduled election, seek to do either of the following:

15 (1) Increase or decrease the maximum authorized annual
16 tax rate for grade K through 8 educational purposes with an
17 equal corresponding increase or decrease of the maximum
18 authorized annual tax rate for grade 9 through 12
19 educational purposes, such that there is no change in the
20 total combined maximum authorized annual tax rate for both
21 purposes.

22 (2) Increase or decrease the maximum authorized annual
23 tax rate for grade K through 8 operations and maintenance
24 purposes with an equal corresponding increase or decrease
25 of the maximum authorized annual tax rate for grade 9
26 through 12 operations and maintenance purposes, such that

1 there is no change in the total combined maximum authorized
2 annual tax rate for both purposes.

3 Any modification to maximum authorized annual tax rates
4 pursuant to this subsection (e) must be approved by both a
5 majority of voters living in the portion of the territory
6 included within the high school only classification voting on
7 the proposition and a majority of voters living in the portion
8 of the territory included within the elementary and high school
9 classification voting on the proposition. No maximum tax rate
10 secured hereunder may exceed the maximum tax rate for a
11 particular purpose specified elsewhere in statute.

12 (f) The school board may seek to do either of the
13 following:

14 (1) Increase the maximum authorized annual tax rate for
15 either grade K through 8 educational purposes or grade K
16 through 8 operations and maintenance purposes with an equal
17 corresponding decrease being effected to the maximum
18 authorized tax rate for the other fund.

19 (2) Increase the maximum authorized annual tax rate for
20 either grade 9 through 12 educational purposes or grade 9
21 through 12 operations and maintenance purposes with an
22 equal corresponding decrease being effected to the maximum
23 authorized tax rate for the other fund.

24 A proper resolution to increase and concurrently decrease
25 the maximum authorized annual tax rates for grade K through 8
26 purposes in accordance with this subsection (f) shall be

1 submitted to the voters of the district residing in the
2 elementary and high school classification at any regular
3 scheduled election and must be approved by a majority of voters
4 living in the portion of the territory included within the
5 elementary and high school classification voting on the
6 proposition. A proper resolution to increase and concurrently
7 decrease the maximum authorized annual tax rates for grade 9
8 through 12 purposes in accordance with this subsection (f)
9 shall be submitted to all of the voters of the district at any
10 regular scheduled election and must be approved by a majority
11 of voters voting on the proposition. No maximum tax rate
12 secured hereunder may exceed the maximum tax rate for a
13 particular purpose specified elsewhere in statute. The terms
14 and provisions of this subsection (f) shall apply instead of
15 the terms and provisions of Section 17-6.1 of this Code to any
16 concurrent equal increase and decrease in the maximum
17 authorized rates for educational and operations and
18 maintenance purposes by a combined high school - unit district.

19 (g) The school board may borrow money and issue bonds for
20 elementary or high school purposes (but not K through 12
21 purposes) as authorized by Articles 10 and 19 and Section
22 17-2.11 of this Code and as otherwise permitted by law. All
23 notices, resolutions, and ballots related to borrowing money
24 and issuing bonds in accordance with this subsection (g) shall
25 indicate whether the proposed action is for elementary or high
26 school purposes. Taxes to pay the principal of, interest on,

1 and premium, if any, on bonds issued for high school purposes
2 shall be extended against the entire district, and taxes to pay
3 the principal of, interest on, and premium, if any, on bonds
4 issued for elementary purposes shall be extended only against
5 property within the elementary and high school classification.
6 The proposition to issue bonds for high school purposes must be
7 submitted to and approved by a majority of voters of the
8 district voting on the proposition. The proposition to issue
9 bonds for elementary purposes must only be submitted to and
10 approved by a majority of voters living in the portion of the
11 territory proposed to be included or included within the
12 elementary and high school classification voting on the
13 proposition. Notwithstanding the terms and provisions of
14 Section 19-4 of this Code, the board of a combined high school
15 - unit district may not seek to designate any bonds issued for
16 high school purposes as bonds issued for elementary purposes or
17 designate any bonds issued for elementary purposes as bonds
18 issued for high school purposes. Any petition filed in
19 accordance with Section 19-9 of this Code requesting that the
20 proposition to issue bonds for the payment of orders or claims
21 for elementary purposes be submitted to the voters must be
22 signed by 10% or more of the registered voters of the
23 elementary and high school classification. If required
24 pursuant to Section 19-9 of this Code, the proposition to issue
25 bonds for the payment of orders or claims for elementary
26 purposes must only be submitted to and approved by a majority

1 of voters living in the portion of the territory included
2 within the elementary and high school classification voting on
3 the proposition. Taxes to pay the principal of, interest on,
4 and premium, if any, on any refunding bonds issued in
5 accordance with Article 19 of this Code to refund bonds,
6 coupons, or other evidences of indebtedness for bonds issued by
7 the combined high school - unit district for high school
8 purposes or issued by a district that dissolved to form the
9 combined high school - unit district shall be extended against
10 the entire district. Taxes to pay the principal of, interest
11 on, and premium, if any, on any refunding bonds issued in
12 accordance with Article 19 of this Code to refund bonds,
13 coupons, or other evidences of indebtedness for bonds issued by
14 the combined high school - unit district for elementary
15 purposes shall only be extended against the property within the
16 elementary and high school classification.

17 (h) The school board may establish, maintain, or re-create
18 a working cash fund for elementary or high school purposes (but
19 not K through 12 purposes) as authorized by Article 20 of this
20 Code. All notices, resolutions, and ballots related to the
21 establishment of a working cash fund shall indicate whether the
22 working cash fund shall be for elementary or high school
23 purposes. For purposes of Section 20-2 of this Code, taxes to
24 pay the principal of, interest on, and premium, if any, on
25 bonds issued to create a working cash fund for high school
26 purposes shall be extended against the entire district, and

1 taxes to pay the principal of, interest on, and premium, if
2 any, on bonds issued to create a working cash fund for
3 elementary purposes shall be extended only against property
4 within the elementary and high school classification. Any
5 petition filed in accordance with Section 20-7 of this Code
6 requesting that the proposition to issue bonds to establish a
7 working cash fund for elementary purposes be submitted to the
8 voters must be signed by 10% or more of the registered voters
9 of the elementary and high school classification. If required
10 pursuant to Section 20-7 of this Code, the proposition to issue
11 bonds for a working cash fund for elementary purposes must only
12 be submitted to and approved by a majority of voters living in
13 the portion of the territory included within the elementary and
14 high school classification voting on the proposition. Upon the
15 abolishment of the working cash fund for elementary purposes in
16 accordance with Section 20-8 of this Code, the balance shall be
17 transferred to the fund established for the receipt of proceeds
18 from levies specified for grade K through 8 educational
19 purposes. Upon the abolishment of the working cash fund for
20 high school purposes in accordance with Section 20-8 of this
21 Code, the balance shall be transferred to the fund established
22 for the receipt of proceeds from levies specified for grade 9
23 through 12 educational purposes.

24 (i) The school board shall establish separate funds for the
25 receipt of tax proceeds from levies specified for grade K
26 through 8 purposes and grade 9 through 12 purposes in

1 accordance with subdivisions (1) through (3) of subsection (b)
2 of this Section and the receipt of tax and other proceeds from
3 bond issuances for grade K through 8 purposes and grade 9
4 through 12 purposes in accordance with subsection (g) of this
5 Section. Proceeds received from any levy or bond issuance
6 specified for grade K through 8 purposes shall not be used to
7 pay for any staff, equipment, materials, facilities,
8 buildings, land, or services solely related to instruction in
9 grades 9 through 12. Proceeds received from any levy or bond
10 issuance specified for grade 9 through 12 purposes shall not be
11 used to pay for any staff, equipment, materials, facilities,
12 buildings, land, or services solely related to instruction in
13 grades K through 8. Expenses related to staff, equipment,
14 materials, facilities, buildings, land, or services related to
15 instruction in both grades K through 8 and grades 9 through 12
16 may be paid from proceeds received from a levy or bond issuance
17 specified for either grade K through 8 purposes or grade 9
18 through 12 purposes.

19 (j) The school board of a combined high school - unit
20 district may abate or abolish any fund in accordance with this
21 Code, provided that no funds may be transferred from an abated
22 or abolished fund specified for grade K through 8 purposes to a
23 fund specified for grade 9 through 12 purposes, and no funds
24 may be transferred from an abated or abolished fund specified
25 for grade 9 through 12 purposes to a fund specified for grade K
26 through 8 purposes.

1 (k) To the extent the specific requirements for borrowing
2 money, levying taxes, issuing bonds, establishing,
3 maintaining, or re-creating a working cash fund, and
4 transferring funds by a combined high school - unit district
5 set forth in this Section conflicts with any general
6 requirements for school districts set forth in Article 10, 17,
7 19, or 20 of this Code, the requirements set forth in this
8 Section shall control over any such general requirements.

9 (Source: P.A. 94-1019, eff. 7-10-06.)

10 (105 ILCS 5/11E-95)

11 Sec. 11E-95. Classification of property, taxes, bonds, and
12 funds for optional elementary unit districts.

13 (a) All real property included within the boundaries of an
14 optional elementary unit district created in accordance with
15 this Article shall be classified into either a high school only
16 classification or an elementary and high school classification
17 as follows:

18 (1) Real property included within the high school only
19 classification shall include all of the real property
20 included within both the boundaries of the optional
21 elementary unit district and the boundaries of a separate
22 school district organized and established for purposes of
23 providing instruction up to and including grade 8 that did
24 not elect to join the optional elementary unit district in
25 accordance with this Article.

1 (2) Real property included within the elementary and
2 high school classification shall include all real property
3 of the optional elementary unit district not included in
4 the high school only classification.

5 (b) The petition to establish an optional elementary unit
6 district shall set forth the maximum annual authorized tax
7 rates for the proposed district as follows:

8 (1) The petition must specify a maximum annual
9 authorized tax rate for both grade K through 8 educational
10 purposes and grade 9 through 12 educational purposes. The
11 rate for grade K through 8 educational purposes shall not
12 exceed 3.5%. The rate for grade 9 through 12 educational
13 purposes shall not exceed 3.5%. The combined rate for both
14 grade K through 8 and grade 9 through 12 educational
15 purposes shall not exceed 7.0% ~~4.0%~~.

16 (2) The petition must specify a maximum annual
17 authorized tax rate for both grade K through 8 operations
18 and maintenance purposes and grade 9 through 12 operations
19 and maintenance purposes. The rate for grade K through 8
20 operations and maintenance purposes shall not exceed
21 0.55%. The rate for grade 9 through 12 operations and
22 maintenance purposes shall not exceed 0.55%. The combined
23 rate for both grade K through 8 and grade 9 through 12
24 operations and maintenance purposes shall not exceed 1.10%
25 ~~0.75%~~.

26 (3) The petition must specify a maximum annual

1 authorized tax rate for both grade K through 8 special
2 education purposes and grade 9 through 12 special education
3 purposes. The rate for grade K through 8 special education
4 purposes shall not exceed 0.40%. The rate for grade 9
5 through 12 special education purposes shall not exceed
6 0.40%.

7 (4) The petition must specify a maximum annual
8 authorized tax rate for transportation purposes.

9 (5) If it is desired to secure authority to levy other
10 taxes above the permissive rate applicable to unit
11 districts as specified elsewhere in statute, the petition
12 must specify the maximum annual authorized tax rate at
13 which the district will be authorized to levy a tax for
14 each such purpose, not to exceed the maximum annual
15 authorized tax rate applicable to unit districts as
16 specified elsewhere in statute.

17 (6) The aggregate of all rates specified in accordance
18 with this subsection (b) shall not exceed the highest dual
19 district rate, excluding rates for bond and interest
20 levies, applicable to any territory within the high school
21 district included in the petition in the year immediately
22 preceding the creation of the new district.

23 (c) The school board of any new optional elementary unit
24 district created under the provisions of this Article may levy
25 a tax annually upon all of the taxable property of the district
26 at the value as equalized or assessed by the Department of

1 Revenue as follows:

2 (1) For all real property within the district, rates
3 not to exceed the maximum annual authorized grade 9 through
4 12 educational purposes rate established in accordance
5 with subdivision (1) of subsection (b) of this Section, the
6 maximum annual authorized grade 9 through 12 operation and
7 maintenance purposes rate established in accordance with
8 subdivision (2) of subsection (b) of this Section, the
9 maximum annual authorized grade 9 through 12 special
10 education purposes rate established in accordance with
11 subdivision (3) of subsection (b) of this Section, the
12 maximum annual authorized transportation purposes rate
13 established in accordance with subdivision (4) of
14 subsection (b) of this Section, and, for all other
15 purposes, the statutory permissive rate for unit districts
16 or the maximum annual authorized rate for that purpose
17 established in accordance with subdivision (5) of
18 subsection (b) of this Section.

19 (2) For all real property in the district included
20 within the elementary and high school classification, in
21 addition to the rates authorized by subdivision (1) of this
22 subsection (c), rates not to exceed the maximum annual
23 authorized grade K through 8 educational purposes rate
24 established in accordance with subdivision (1) of
25 subsection (b) of this Section, the maximum annual
26 authorized grade K through 8 operation and maintenance

1 purposes rate established in accordance with subdivision
2 (2) of subsection (b) of this Section, and the maximum
3 annual authorized grade K through 8 special education
4 purposes rate established in accordance with subdivision
5 (3) of subsection (b) of this Section.

6 (d) The school board may, subsequent to the formation of
7 the district and in accordance with Sections 17-2 through 17-7
8 of this Code, seek to increase the maximum annual authorized
9 tax rates for any statutorily authorized purpose up to the
10 maximum rate set forth in subsection (b) of this Section or
11 otherwise applicable to unit school districts as specified
12 elsewhere in statute, whichever is less, subject to the
13 following approval requirements:

14 (1) The school board may increase the following rates
15 only after submitting a proper resolution to the voters of
16 the district at any regular scheduled election and
17 obtaining approval by both a majority of voters living in
18 the portion of the territory included within the high
19 school only classification voting on the proposition and a
20 majority of voters living in the portion of the territory
21 included within the elementary and high school
22 classification voting on the proposition:

23 (A) The maximum annual authorized grade 9 through
24 12 educational purposes rate established in accordance
25 with subdivision (1) of subsection (b) of this Section,
26 as may be increased thereafter in accordance with this

1 subsection (d).

2 (B) The maximum annual authorized grade 9 through
3 12 operation and maintenance purposes rate established
4 in accordance with subdivision (2) of subsection (b) of
5 this Section, as may be increased thereafter in
6 accordance with this subsection (d).

7 (C) The maximum annual authorized grade 9 through
8 12 special education purposes rate established in
9 accordance with subdivision (3) of subsection (b) of
10 this Section, as may be increased thereafter in
11 accordance with this subsection (d).

12 (D) The maximum annual authorized transportation
13 purposes rate established in accordance with
14 subdivision (4) of subsection (b) of this Section, as
15 may be increased thereafter in accordance with this
16 subsection (d).

17 (E) For all other statutorily authorized purposes,
18 any rate exceeding the statutory permissive rate for
19 unit districts established in accordance with
20 subdivision (5) of subsection (b) of this Section, as
21 may be increased thereafter in accordance with this
22 subsection (d).

23 (2) The school board may increase the following rates
24 only after submitting a proper resolution to the voters of
25 the district living in the portion of the territory
26 included within the elementary and high school

1 classification at any regular scheduled election and
2 obtaining approval by a majority of voters living in the
3 portion of the territory included within the elementary and
4 high school classification voting on the proposition:

5 (A) The maximum annual authorized grade K through 8
6 educational purposes rate established in accordance
7 with subdivision (1) of subsection (b) of this Section,
8 as may be increased thereafter in accordance with this
9 subsection (d).

10 (B) The maximum annual authorized grade K through 8
11 operation and maintenance purposes rate established in
12 accordance with subdivision (2) of subsection (b) of
13 this Section, as may be increased thereafter in
14 accordance with this subsection (d).

15 (C) The maximum annual authorized grade K through 8
16 special education purposes rate established in
17 accordance with subdivision (3) of subsection (b) of
18 this Section, as may be increased thereafter in
19 accordance with this subsection (d).

20 (e) The school board may, after submitting a proper
21 resolution to the voters of the district at any regular
22 scheduled election, seek to do either of the following:

23 (1) Increase or decrease the maximum authorized annual
24 tax rate for grade K through 8 educational purposes with an
25 equal corresponding increase or decrease of the maximum
26 authorized annual tax rate for grade 9 through 12

1 educational purposes, such that there is no change in the
2 total combined maximum authorized annual tax rate for both
3 purposes.

4 (2) Increase or decrease the maximum authorized annual
5 tax rate for grade K through 8 operations and maintenance
6 purposes with an equal corresponding increase or decrease
7 of the maximum authorized annual tax rate for grade 9
8 through 12 operations and maintenance purposes, such that
9 there is no change in the total combined maximum authorized
10 annual tax rate for both purposes.

11 Any modification to maximum authorized annual tax rates
12 pursuant to this subsection (e) must be approved by both a
13 majority of voters living in the portion of the territory
14 included within the high school only classification voting on
15 the proposition and a majority of voters living in the portion
16 of the territory included within the elementary and high school
17 classification voting on the proposition. No maximum tax rate
18 secured hereunder may exceed the maximum tax rate for a
19 particular purpose specified elsewhere in statute.

20 (f) The school board may seek to do either of the
21 following:

22 (1) Increase the maximum authorized annual tax rate for
23 either grade K through 8 educational purposes or grade K
24 through 8 operations and maintenance purposes with an equal
25 corresponding decrease being effected to the maximum
26 authorized tax rate for the other fund.

1 (2) Increase the maximum authorized annual tax rate for
2 either grade 9 through 12 educational purposes or grade 9
3 through 12 operations and maintenance purposes with an
4 equal corresponding decrease being effected to the maximum
5 authorized tax rate for the other fund.

6 A proper resolution to increase and concurrently decrease
7 the maximum authorized annual tax rates for grade K through 8
8 purposes in accordance with this subsection (f) shall be
9 submitted to the voters of the district residing in the
10 elementary and high school classification at any regular
11 scheduled election and must be approved by a majority of voters
12 living in the portion of the territory included within the
13 elementary and high school classification voting on the
14 proposition. A proper resolution to increase and concurrently
15 decrease the maximum authorized annual tax rates for grade 9
16 through 12 purposes in accordance with this subsection (f)
17 shall be submitted to all of the voters of the district at any
18 regular scheduled election and must be approved by a majority
19 of voters voting on the proposition. No maximum tax rate
20 secured hereunder may exceed the maximum tax rate for a
21 particular purpose specified elsewhere in statute. The terms
22 and provisions of this subsection (f) shall apply instead of
23 the terms and provisions of Section 17-6.1 of this Code to any
24 concurrent equal increase and decrease in the maximum
25 authorized rates for educational and operations and
26 maintenance purposes by an optional elementary unit district.

1 (g) The school board may borrow money and issue bonds for
2 elementary or high school purposes (but not grade K through 12
3 purposes) as authorized by Articles 10 and 19 and Section
4 17-2.11 of this Code and as otherwise permitted by law. All
5 notices, resolutions, and ballots related to borrowing money
6 and issuing bonds in accordance with this subsection (g) shall
7 indicate whether the proposed action is for elementary or high
8 school purposes. Taxes to pay the principal of, interest on,
9 and premium, if any, on bonds issued for high school purposes
10 shall be extended against the entire district, and taxes to pay
11 the principal of, interest on, and premium, if any, on bonds
12 issued for elementary purposes shall be extended only against
13 property within the elementary and high school classification.
14 The proposition to issue bonds for high school purposes must be
15 submitted to and approved by a majority of voters of the
16 district voting on the proposition. The proposition to issue
17 bonds for elementary purposes must only be submitted to and
18 approved by a majority of voters living in the portion of the
19 territory included within the elementary and high school
20 classification voting on the proposition. Notwithstanding the
21 terms and provisions of Section 19-4 of this Code, the board of
22 an optional elementary unit district may not seek to designate
23 any bonds issued for high school purposes as bonds issued for
24 elementary purposes or designate any bonds issued for
25 elementary purposes as bonds issued for high school purposes.
26 Any petition filed in accordance with Section 19-9 of this Code

1 requesting that the proposition to issue bonds for the payment
2 of orders or claims for elementary purposes be submitted to the
3 voters must be signed by 10% or more of the registered voters
4 of the elementary and high school classification. If required
5 pursuant to Section 19-9 of this Code, the proposition to issue
6 bonds for the payment of orders or claims for elementary
7 purposes must only be submitted to and approved by a majority
8 of voters living in the portion of the territory included
9 within the elementary and high school classification voting on
10 the proposition. Taxes to pay the principal of, interest on,
11 and premium, if any, on any refunding bonds issued in
12 accordance with Article 19 of this Code to refund bonds,
13 coupons, or other evidences of indebtedness for bonds issued by
14 the optional elementary unit district for high school purposes
15 or issued by a district that dissolved to form the optional
16 elementary unit district shall be extended against the entire
17 district. Taxes to pay the principal of, interest on, and
18 premium, if any, on any refunding bonds issued in accordance
19 with Article 19 of this Code to refund bonds, coupons, or other
20 evidences of indebtedness for bonds issued by the optional
21 elementary unit district for elementary purposes shall only be
22 extended against the property within the elementary and high
23 school classification.

24 (h) The school board may establish, maintain, or re-create
25 a working cash fund for elementary or high school purposes (but
26 not grade K through 12 purposes) as authorized by Article 20 of

1 this Code. All notices, resolutions, and ballots related to the
2 establishment of a working cash fund shall indicate whether the
3 working cash fund shall be for elementary or high school
4 purposes. For purposes of Section 20-2 of this Code, taxes to
5 pay the principal of, interest on, and premium, if any, on
6 bonds issued to create a working cash fund for high school
7 purposes shall be extended against the entire district, and
8 taxes to pay the principal of, interest on, and premium, if
9 any, on bonds issued to create a working cash fund for
10 elementary purposes shall be extended only against property
11 within the elementary and high school classification. Any
12 petition filed in accordance with Section 20-7 of this Code
13 requesting that the proposition to issue bonds to establish a
14 working cash fund for elementary purposes be submitted to the
15 voters must be signed by 10% or more of the registered voters
16 of the elementary and high school classification. If required
17 pursuant to Section 20-7 of this Code, the proposition to issue
18 bonds for a working cash fund for elementary purposes must only
19 be submitted to and approved by a majority of voters living in
20 the portion of the territory included within the elementary and
21 high school classification voting on the proposition. Upon the
22 abolishment of the working cash fund for elementary purposes in
23 accordance with Section 20-8 of this Code, the balance shall be
24 transferred to the fund established for the receipt of proceeds
25 from levies specified for grade K through 8 educational
26 purposes. Upon the abolishment of the working cash fund for

1 high school purposes in accordance with Section 20-8 of this
2 Code, the balance shall be transferred to the fund established
3 for the receipt of proceeds from levies specified for grade 9
4 through 12 educational purposes.

5 (i) The school board shall establish separate funds for the
6 receipt of tax proceeds from levies specified for grade K
7 through 8 purposes and grade 9 through 12 purposes in
8 accordance with subdivisions (1) through (3) of subsection (b)
9 of this Section and the receipt of tax and other proceeds from
10 bond issuances for grade K through 8 purposes and grade 9
11 through 12 purposes in accordance with subsection (g) of this
12 Section. Proceeds received from any levy or bond issuance
13 specified for grade K through 8 purposes shall not be used to
14 pay for any staff, equipment, materials, facilities,
15 buildings, land, or services solely related to instruction in
16 grades 9 through 12. Proceeds received from any levy or bond
17 issuance specified for grade 9 through 12 purposes shall not be
18 used to pay for any staff, equipment, materials, facilities,
19 buildings, land, or services solely related to instruction in
20 grades K through 8. Expenses related to staff, equipment,
21 materials, facilities, buildings, land, or services related to
22 instruction in both grades K through 8 and grades 9 through 12
23 may be paid from proceeds received from a levy or bond issuance
24 specified for either grade K through 8 purposes or grade 9
25 through 12 purposes.

26 (j) The school board of an optional elementary unit

1 district may abate or abolish any fund in accordance with this
2 Code, provided that no funds may be transferred from an abated
3 or abolished fund specified for grade K through 8 purposes to a
4 fund specified for grade 9 through 12 purposes, and no funds
5 may be transferred from an abated or abolished fund specified
6 for grade 9 through 12 purposes to a fund specified for grade K
7 through 8 purposes.

8 (k) To the extent that the specific requirements for
9 borrowing money, levying taxes, issuing bonds, establishing,
10 maintaining, or re-creating a working cash fund, and
11 transferring funds by an optional elementary unit district set
12 forth in this Section conflicts with any general requirements
13 for school districts set forth in Article 10, 17, 19, or 20 of
14 this Code, the requirements set forth in this Section shall
15 control over any such general requirements.

16 (Source: P.A. 94-1019, eff. 7-10-06.)

17 (105 ILCS 5/17-3) (from Ch. 122, par. 17-3)

18 Sec. 17-3. Additional levies-Submission to voters.

19 (a) The school board in any district having a population of
20 less than 500,000 inhabitants may, by proper resolution, cause
21 a proposition to increase, for a limited period of not less
22 than 3 nor more than 10 years or for an unlimited period, the
23 annual tax rate for educational purposes to be submitted to the
24 voters of such district at a regular scheduled election as
25 follows:

1 (1) in districts maintaining grades 1 through 8, or
2 grades 9 through 12, the maximum rate for educational
3 purposes shall not exceed 3.5% of the value as equalized or
4 assessed by the Department of Revenue;

5 (2) in districts maintaining grades 1 through 12 the
6 maximum rate for educational purposes shall not exceed
7 7.00% ~~4.00%~~ of the value as equalized or assessed by the
8 Department of Revenue. ~~except that if a single elementary~~
9 ~~district and a secondary district having boundaries that~~
10 ~~are coterminous form a community unit district on or after~~
11 ~~the effective date of this amendatory Act of the 94th~~
12 ~~General Assembly and the actual combined rate of the~~
13 ~~elementary district and secondary district prior to the~~
14 ~~formation of the community unit district is greater than~~
15 ~~4.00%, then the maximum rate for educational purposes for~~
16 ~~such district shall be the following:~~

17 ~~(A) For 2 years following the formation of the~~
18 ~~community unit district, the maximum rate shall equal~~
19 ~~the actual combined rate of the previous elementary~~
20 ~~district and secondary district.~~

21 ~~(B) In each subsequent year, the maximum rate shall~~
22 ~~be reduced by 0.10% or reduced to 4.00%, whichever~~
23 ~~reduction is less. The school board may, by proper~~
24 ~~resolution, cause a proposition to increase the~~
25 ~~reduced rate, not to exceed the maximum rate in clause~~
26 ~~(A), to be submitted to the voters of the district at a~~

1 ~~regular scheduled election as provided under this~~
2 ~~Section. Nothing in this Section shall require that the~~
3 ~~maximum rate for educational purpose for a district~~
4 ~~maintaining grades one through 12 be reduced below~~
5 ~~4.00%.~~

6 If the resolution of the school board seeks to increase the
7 annual tax rate for educational purposes for a limited period
8 of not less than 3 nor more than 10 years, the proposition
9 shall so state and shall identify the years for which the tax
10 increase is sought.

11 If a majority of the votes cast on the proposition is in
12 favor thereof at an election for which the election authorities
13 have given notice either (i) in accordance with Section 12-5 of
14 the Election Code or (ii) by publication of a true and legible
15 copy of the specimen ballot label containing the proposition in
16 the form in which it appeared or will appear on the official
17 ballot label on the day of the election at least 5 days before
18 the day of the election in at least one newspaper published in
19 and having a general circulation in the district, the school
20 board may thereafter, until such authority is revoked in like
21 manner, levy annually the tax so authorized; provided that if
22 the proposition as approved limits the increase in the annual
23 tax rate of the district for educational purposes to a period
24 of not less than 3 nor more than 10 years, the district may,
25 unless such authority is sooner revoked in like manner, levy
26 annually the tax so authorized for the limited number of years

1 approved by a majority of the votes cast on the proposition.
2 Upon expiration of that limited period, the rate at which the
3 district may annually levy its tax for educational purposes
4 shall be the rate provided under Section 17-2, or the rate at
5 which the district last levied its tax for educational purposes
6 prior to approval of the proposition authorizing the levy of
7 that tax at an increased rate, whichever is greater.

8 The school board shall certify the proposition to the
9 proper election authorities in accordance with the general
10 election law.

11 The provisions of this Section concerning notice of the tax
12 rate increase referendum apply only to consolidated primary
13 elections held prior to January 1, 2002 at which not less than
14 55% of the voters voting on the tax rate increase proposition
15 voted in favor of the tax rate increase proposition.

16 (b) (Blank). ~~Beginning on the effective date of this~~
17 ~~amendatory Act of the 97th General Assembly, if a unit district~~
18 ~~is being established from an elementary district or districts~~
19 ~~and a high school district, pursuant to Article 11E of this~~
20 ~~Code, and the combined rate of the elementary district or~~
21 ~~districts and the high school district prior to the formation~~
22 ~~of the unit district is greater than 4.00% for educational~~
23 ~~purposes, then the maximum rate for educational purposes for~~
24 ~~the unit district shall be the following:~~

25 ~~(1) For the first year following the formation of the~~
26 ~~new unit district, the maximum rate shall equal the lesser~~

1 ~~of the actual combined rate of the previous highest~~
2 ~~elementary district rate and the high school district rate~~
3 ~~or 6.40%.~~

4 ~~(2) For the second year after the formation of the new~~
5 ~~unit district, the maximum rate shall equal the lesser of~~
6 ~~the actual combined rate of the previous highest elementary~~
7 ~~district rate and the high school district rate or 5.80%.~~

8 ~~(3) For the third year after the formation of the new~~
9 ~~unit district, the maximum rate shall equal the lesser of~~
10 ~~the actual combined rate of the previous highest elementary~~
11 ~~district rate and the high school district rate or 5.20%.~~

12 ~~(4) For the fourth year after the formation of the new~~
13 ~~unit district, the maximum rate shall equal the lesser of~~
14 ~~the actual combined rate of the previous highest elementary~~
15 ~~district rate and the high school district rate or 4.60%.~~

16 ~~(5) For the fifth year after the formation of the new~~
17 ~~unit district and thereafter, the maximum rate shall be no~~
18 ~~greater than 4.00%.~~

19 (Source: P.A. 97-1022, eff. 1-1-13.)

20 (105 ILCS 5/17-5) (from Ch. 122, par. 17-5)

21 Sec. 17-5. Increase tax rates for operations and
22 maintenance purposes-Maximum.

23 (a) The school board in any district having a population of
24 less than 500,000 inhabitants may, by proper resolution, cause
25 a proposition to increase the annual tax rate for operations

1 and maintenance purposes to be submitted to the voters of the
2 district at a regular scheduled election. The board shall
3 certify the proposition to the proper election authority for
4 submission to the elector in accordance with the general
5 election law. In districts maintaining grades 1 through 8, or
6 grades 9 through 12, the maximum rate for operations and
7 maintenance purposes shall not exceed .55%; and in districts
8 maintaining grades 1 through 12, the maximum rates for
9 operations and maintenance purposes shall not exceed 1.10%
10 ~~.75%, except that if a single elementary district and a~~
11 ~~secondary district having boundaries that are coterminous on~~
12 ~~the effective date of this amendatory Act form a community unit~~
13 ~~district as authorized under Section 11-6, the maximum rate for~~
14 ~~operation and maintenance purposes for such district shall not~~
15 ~~exceed 1.10% of the value as equalized or assessed by the~~
16 ~~Department of Revenue;~~ and in such district maintaining grades
17 1 through 12, funds may, subject to the provisions of Section
18 17-5.1 accumulate to not more than 5% of the equalized assessed
19 valuation of the district. No such accumulation shall ever be
20 transferred or used for any other purpose. If a majority of the
21 votes cast on the proposition is in favor thereof, the school
22 board may thereafter, until such authority is revoked in like
23 manner, levy annually a tax as authorized.

24 (b) (Blank). ~~Beginning on the effective date of this~~
25 ~~amendatory Act of the 97th General Assembly, if a unit district~~
26 ~~is being established from an elementary district or districts~~

1 ~~and a high school district, pursuant to Article 11E of this~~
2 ~~Code, and the combined rate of the elementary district or~~
3 ~~districts and the high school district prior to the formation~~
4 ~~of the unit district is greater than 0.75% for operations and~~
5 ~~maintenance purposes, then the maximum rate for operations and~~
6 ~~maintenance purposes for the unit district shall be the~~
7 ~~following:~~

8 ~~(1) For the first year following formation of the new~~
9 ~~unit district, the maximum rate shall equal the lesser of~~
10 ~~the actual combined rate of the previous highest elementary~~
11 ~~district rate and the high school district rate or 1.03%.~~

12 ~~(2) For the second year after formation of the new unit~~
13 ~~district, the maximum rate shall equal the lesser of the~~
14 ~~actual combined rate of the previous highest elementary~~
15 ~~district rate and the high school district rate or 0.96%.~~

16 ~~(3) For the third year after the formation of the new~~
17 ~~unit district, the maximum rate shall equal the lesser of~~
18 ~~the actual combined rate of the previous highest elementary~~
19 ~~district rate and the high school district rate or 0.89%.~~

20 ~~(4) For the fourth year after the formation of the new~~
21 ~~unit district, the maximum rate shall equal the lesser of~~
22 ~~the actual combined rate of the previous highest elementary~~
23 ~~district rate and the high school district rate or 0.82%.~~

24 ~~(5) For the fifth year after the formation of the new~~
25 ~~unit district and thereafter, the maximum rate shall be no~~
26 ~~greater than 0.75%.~~

1 (Source: P.A. 97-1022, eff. 1-1-13.)