



Rep. Robert W. Pritchard

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09800HB4680ham001

LRB098 17283 NHT 56990 a

1 AMENDMENT TO HOUSE BILL 4680

2 AMENDMENT NO. _____. Amend House Bill 4680 by replacing
3 everything after the enacting clause with the following:

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

1 school - unit district and the boundaries of a separate
2 school district organized and established for purposes of
3 providing instruction up to and including grade 8.

4 (2) Real property included within the elementary and
5 high school classification shall include all of the real
6 property of the combined high school - unit district not
7 included in the high school only classification.

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

11 (1) The petition to establish a combined high school -
12 unit district must include a maximum annual authorized tax
13 rate for both grade K through 8 educational purposes and
14 grade 9 through 12 educational purposes. The rate for grade
15 K through 8 educational purposes shall not exceed 3.5%. The
16 rate for grade 9 through 12 educational purposes shall not
17 exceed 3.5%. The combined rate for both grade K through 8
18 and grade 9 through 12 educational purposes shall not
19 exceed 7.0% ~~4.0%~~.

20 (2) The petition to establish a combined high school -
21 unit district must include a maximum annual authorized tax
22 rate for both grade K through 8 operations and maintenance
23 purposes and grade 9 through 12 operations and maintenance
24 purposes. The rate for grade K through 8 operations and
25 maintenance purposes shall not exceed 0.55%. The rate for
26 grade 9 through 12 operations and maintenance purposes

1 shall not exceed 0.55%. The combined rate for both grade K
2 through 8 and grade 9 through 12 operations and maintenance
3 purposes shall not exceed 1.10% ~~0.75%~~.

4 (3) 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 special education purposes
7 and grade 9 through 12 special education purposes. The rate
8 for grade K through 8 special education purposes shall not
9 exceed 0.40%. The rate for grade 9 through 12 special
10 education purposes shall not exceed 0.40%.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22 (1) Increase or decrease the maximum authorized annual
23 tax rate for grade K through 8 educational purposes with an
24 equal corresponding increase or decrease of the maximum
25 authorized annual tax rate for grade 9 through 12
26 educational purposes, such that there is no change in the

1 total combined maximum authorized annual tax rate for both
2 purposes.

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

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

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

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

26 (2) Increase the maximum authorized annual tax rate for

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

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

26 (g) The school board may borrow money and issue bonds for

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

1 proposition to issue bonds for the payment of orders or claims
2 for elementary purposes be submitted to the voters must be
3 signed by 10% or more of the registered voters of the
4 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 combined high school - unit district for high school
15 purposes or issued by a district that dissolved to form the
16 combined high school - unit district shall be extended against
17 the entire district. Taxes to pay the principal of, interest
18 on, and premium, if any, on any refunding bonds issued in
19 accordance with Article 19 of this Code to refund bonds,
20 coupons, or other evidences of indebtedness for bonds issued by
21 the combined high school - unit district for elementary
22 purposes shall only be extended against the property within the
23 elementary and high 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 K through 12 purposes) as authorized by Article 20 of this

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

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

17 (105 ILCS 5/11E-95)

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

20 (a) All real property included within the boundaries of an
21 optional elementary unit district created in accordance with
22 this Article shall be classified into either a high school only
23 classification or an elementary and high school classification
24 as follows:

25 (1) Real property included within the high school only

1 classification shall include all of the real property
2 included within both the boundaries of the optional
3 elementary unit district and the boundaries of a separate
4 school district organized and established for purposes of
5 providing instruction up to and including grade 8 that did
6 not elect to join the optional elementary unit district in
7 accordance with this Article.

8 (2) Real property included within the elementary and
9 high school classification shall include all real property
10 of the optional elementary unit district not included in
11 the high school only classification.

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

15 (1) The petition must specify a maximum annual
16 authorized tax rate for both grade K through 8 educational
17 purposes and grade 9 through 12 educational purposes. The
18 rate for grade K through 8 educational purposes shall not
19 exceed 3.5%. The rate for grade 9 through 12 educational
20 purposes shall not exceed 3.5%. The combined rate for both
21 grade K through 8 and grade 9 through 12 educational
22 purposes shall not exceed 7.0% ~~4.0%~~.

23 (2) The petition must specify a maximum annual
24 authorized tax rate for both grade K through 8 operations
25 and maintenance purposes and grade 9 through 12 operations
26 and maintenance purposes. The rate for grade K through 8

1 operations and maintenance purposes shall not exceed
2 0.55%. The rate for grade 9 through 12 operations and
3 maintenance purposes shall not exceed 0.55%. The combined
4 rate for both grade K through 8 and grade 9 through 12
5 operations and maintenance purposes shall not exceed 1.10%
6 ~~0.75%~~.

7 (3) The petition must specify a maximum annual
8 authorized tax rate for both grade K through 8 special
9 education purposes and grade 9 through 12 special education
10 purposes. The rate for grade K through 8 special education
11 purposes shall not exceed 0.40%. The rate for grade 9
12 through 12 special education purposes shall not exceed
13 0.40%.

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

16 (5) If it is desired to secure authority to levy other
17 taxes above the permissive rate applicable to unit
18 districts as specified elsewhere in statute, the petition
19 must specify the maximum annual authorized tax rate at
20 which the district will be authorized to levy a tax for
21 each such purpose, not to exceed the maximum annual
22 authorized tax rate applicable to unit districts as
23 specified elsewhere in statute.

24 (6) The aggregate of all rates specified in accordance
25 with this subsection (b) shall not exceed the highest dual
26 district rate, excluding rates for bond and interest

1 levies, applicable to any territory within the high school
2 district included in the petition in the year immediately
3 preceding the creation of the new district.

4 (c) The school board of any new optional elementary unit
5 district created under the provisions of this Article may levy
6 a tax annually upon all of the taxable property of the district
7 at the value as equalized or assessed by the Department of
8 Revenue as follows:

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

26 (2) For all real property in the district included

1 within the elementary and high school classification, in
2 addition to the rates authorized by subdivision (1) of this
3 subsection (c), rates not to exceed the maximum annual
4 authorized grade K through 8 educational purposes rate
5 established in accordance with subdivision (1) of
6 subsection (b) of this Section, the maximum annual
7 authorized grade K through 8 operation and maintenance
8 purposes rate established in accordance with subdivision
9 (2) of subsection (b) of this Section, and the maximum
10 annual authorized grade K through 8 special education
11 purposes rate established in accordance with subdivision
12 (3) of subsection (b) of this Section.

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

21 (1) The school board may increase the following rates
22 only after submitting a proper resolution to the voters of
23 the district at any regular scheduled election and
24 obtaining approval by both a majority of voters living in
25 the portion of the territory included within the high
26 school only classification voting on the proposition and a

1 majority of voters living in the portion of the territory
2 included within the elementary and high school
3 classification voting on the proposition:

4 (A) The maximum annual authorized grade 9 through
5 12 educational purposes rate established in accordance
6 with subdivision (1) of subsection (b) of this Section,
7 as may be increased thereafter in accordance with this
8 subsection (d).

9 (B) The maximum annual authorized grade 9 through
10 12 operation and maintenance purposes rate established
11 in accordance with subdivision (2) of subsection (b) of
12 this Section, as may be increased thereafter in
13 accordance with this subsection (d).

14 (C) The maximum annual authorized grade 9 through
15 12 special education purposes rate established in
16 accordance with subdivision (3) of subsection (b) of
17 this Section, as may be increased thereafter in
18 accordance with this subsection (d).

19 (D) The maximum annual authorized transportation
20 purposes rate established in accordance with
21 subdivision (4) of subsection (b) of this Section, as
22 may be increased thereafter in accordance with this
23 subsection (d).

24 (E) For all other statutorily authorized purposes,
25 any rate exceeding the statutory permissive rate for
26 unit districts established in accordance with

1 subdivision (5) of subsection (b) of this Section, as
2 may be increased thereafter in accordance with this
3 subsection (d).

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

12 (A) The maximum annual authorized grade K through 8
13 educational purposes rate established in accordance
14 with subdivision (1) of subsection (b) of this Section,
15 as may be increased thereafter in accordance with this
16 subsection (d).

17 (B) The maximum annual authorized grade K through 8
18 operation and maintenance purposes rate established in
19 accordance with subdivision (2) of subsection (b) of
20 this Section, as may be increased thereafter in
21 accordance with this subsection (d).

22 (C) The maximum annual authorized grade K through 8
23 special education purposes rate established in
24 accordance with subdivision (3) of subsection (b) of
25 this Section, as may be increased thereafter in
26 accordance with this subsection (d).

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

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

11 (2) Increase or decrease the maximum authorized annual
12 tax rate for grade K through 8 operations and maintenance
13 purposes with an equal corresponding increase or decrease
14 of the maximum authorized annual tax rate for grade 9
15 through 12 operations and maintenance purposes, such that
16 there is no change in the total combined maximum authorized
17 annual tax rate for both purposes.

18 Any modification to maximum authorized annual tax rates
19 pursuant to this subsection (e) must be approved by both a
20 majority of voters living in the portion of the territory
21 included within the high school only classification voting on
22 the proposition and a majority of voters living in the portion
23 of the territory included within the elementary and high school
24 classification voting on the proposition. No maximum tax rate
25 secured hereunder may exceed the maximum tax rate for a
26 particular purpose specified elsewhere in statute.

1 (f) The school board may seek to do either of the
2 following:

3 (1) Increase the maximum authorized annual tax rate for
4 either grade K through 8 educational purposes or grade K
5 through 8 operations and maintenance purposes with an equal
6 corresponding decrease being effected to the maximum
7 authorized tax rate for the other fund.

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

13 A proper resolution to increase and concurrently decrease
14 the maximum authorized annual tax rates for grade K through 8
15 purposes in accordance with this subsection (f) shall be
16 submitted to the voters of the district residing in the
17 elementary and high school classification at any regular
18 scheduled election and must be approved by a majority of voters
19 living in the portion of the territory included within the
20 elementary and high school classification voting on the
21 proposition. A proper resolution to increase and concurrently
22 decrease the maximum authorized annual tax rates for grade 9
23 through 12 purposes in accordance with this subsection (f)
24 shall be submitted to all of the voters of the district at any
25 regular scheduled election and must be approved by a majority
26 of voters voting on the proposition. No maximum tax rate

1 secured hereunder may exceed the maximum tax rate for a
2 particular purpose specified elsewhere in statute. The terms
3 and provisions of this subsection (f) shall apply instead of
4 the terms and provisions of Section 17-6.1 of this Code to any
5 concurrent equal increase and decrease in the maximum
6 authorized rates for educational and operations and
7 maintenance purposes by an optional elementary unit district.

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

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

1 evidences of indebtedness for bonds issued by the optional
2 elementary unit district for elementary purposes shall only be
3 extended against the property within the elementary and high
4 school classification.

5 (h) The school board may establish, maintain, or re-create
6 a working cash fund for elementary or high school purposes (but
7 not grade K through 12 purposes) as authorized by Article 20 of
8 this Code. All notices, resolutions, and ballots related to the
9 establishment of a working cash fund shall indicate whether the
10 working cash fund shall be for elementary or high school
11 purposes. For purposes of Section 20-2 of this Code, taxes to
12 pay the principal of, interest on, and premium, if any, on
13 bonds issued to create a working cash fund for high school
14 purposes shall be extended against the entire district, and
15 taxes to pay the principal of, interest on, and premium, if
16 any, on bonds issued to create a working cash fund for
17 elementary purposes shall be extended only against property
18 within the elementary and high school classification. Any
19 petition filed in accordance with Section 20-7 of this Code
20 requesting that the proposition to issue bonds to establish a
21 working cash fund for elementary purposes be submitted to the
22 voters must be signed by 10% or more of the registered voters
23 of the elementary and high school classification. If required
24 pursuant to Section 20-7 of this Code, the proposition to issue
25 bonds for a working cash fund for elementary purposes must only
26 be submitted to and approved by a majority of voters living in

1 the portion of the territory included within the elementary and
2 high school classification voting on the proposition. Upon the
3 abolishment of the working cash fund for elementary purposes in
4 accordance with Section 20-8 of this Code, the balance shall be
5 transferred to the fund established for the receipt of proceeds
6 from levies specified for grade K through 8 educational
7 purposes. Upon the abolishment of the working cash fund for
8 high school purposes in accordance with Section 20-8 of this
9 Code, the balance shall be transferred to the fund established
10 for the receipt of proceeds from levies specified for grade 9
11 through 12 educational purposes.

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

1 grades K through 8. Expenses related to staff, equipment,
2 materials, facilities, buildings, land, or services related to
3 instruction in both grades K through 8 and grades 9 through 12
4 may be paid from proceeds received from a levy or bond issuance
5 specified for either grade K through 8 purposes or grade 9
6 through 12 purposes.

7 (j) The school board of an optional elementary unit
8 district may abate or abolish any fund in accordance with this
9 Code, provided that no funds may be transferred from an abated
10 or abolished fund specified for grade K through 8 purposes to a
11 fund specified for grade 9 through 12 purposes, and no funds
12 may be transferred from an abated or abolished fund specified
13 for grade 9 through 12 purposes to a fund specified for grade K
14 through 8 purposes.

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

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

24 (105 ILCS 5/17-3) (from Ch. 122, par. 17-3)

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

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

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

12 (2) in districts maintaining grades 1 through 12 the
13 maximum rate for educational purposes shall not exceed
14 7.00% ~~4.00%~~ of the value as equalized or assessed by the
15 Department of Revenue. ~~except that if a single elementary~~
16 ~~district and a secondary district having boundaries that~~
17 ~~are coterminous form a community unit district on or after~~
18 ~~the effective date of this amendatory Act of the 94th~~
19 ~~General Assembly and the actual combined rate of the~~
20 ~~elementary district and secondary district prior to the~~
21 ~~formation of the community unit district is greater than~~
22 ~~4.00%, then the maximum rate for educational purposes for~~
23 ~~such district shall be the following:~~

24 ~~(A) For 2 years following the formation of the~~
25 ~~community unit district, the maximum rate shall equal~~
26 ~~the actual combined rate of the previous elementary~~

1 ~~district and secondary district.~~

2 ~~(B) In each subsequent year, the maximum rate shall~~
3 ~~be reduced by 0.10% or reduced to 4.00%, whichever~~
4 ~~reduction is less. The school board may, by proper~~
5 ~~resolution, cause a proposition to increase the~~
6 ~~reduced rate, not to exceed the maximum rate in clause~~
7 ~~(A), to be submitted to the voters of the district at a~~
8 ~~regular scheduled election as provided under this~~
9 ~~Section. Nothing in this Section shall require that the~~
10 ~~maximum rate for educational purpose for a district~~
11 ~~maintaining grades one through 12 be reduced below~~
12 ~~4.00%.~~

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

18 If a majority of the votes cast on the proposition is in
19 favor thereof at an election for which the election authorities
20 have given notice either (i) in accordance with Section 12-5 of
21 the Election Code or (ii) by publication of a true and legible
22 copy of the specimen ballot label containing the proposition in
23 the form in which it appeared or will appear on the official
24 ballot label on the day of the election at least 5 days before
25 the day of the election in at least one newspaper published in
26 and having a general circulation in the district, the school

1 board may thereafter, until such authority is revoked in like
2 manner, levy annually the tax so authorized; provided that if
3 the proposition as approved limits the increase in the annual
4 tax rate of the district for educational purposes to a period
5 of not less than 3 nor more than 10 years, the district may,
6 unless such authority is sooner revoked in like manner, levy
7 annually the tax so authorized for the limited number of years
8 approved by a majority of the votes cast on the proposition.
9 Upon expiration of that limited period, the rate at which the
10 district may annually levy its tax for educational purposes
11 shall be the rate provided under Section 17-2, or the rate at
12 which the district last levied its tax for educational purposes
13 prior to approval of the proposition authorizing the levy of
14 that tax at an increased rate, whichever is greater.

15 The school board shall certify the proposition to the
16 proper election authorities in accordance with the general
17 election law.

18 The provisions of this Section concerning notice of the tax
19 rate increase referendum apply only to consolidated primary
20 elections held prior to January 1, 2002 at which not less than
21 55% of the voters voting on the tax rate increase proposition
22 voted in favor of the tax rate increase proposition.

23 (b) (Blank). ~~Beginning on the effective date of this~~
24 ~~amendatory Act of the 97th General Assembly, if a unit district~~
25 ~~is being established from an elementary district or districts~~
26 ~~and a high school district, pursuant to Article 11E of this~~

1 ~~Code, and the combined rate of the elementary district or~~
2 ~~districts and the high school district prior to the formation~~
3 ~~of the unit district is greater than 4.00% for educational~~
4 ~~purposes, then the maximum rate for educational purposes for~~
5 ~~the unit district shall be the following:~~

6 ~~(1) For the first year following the formation of the~~
7 ~~new unit district, the maximum rate shall equal the lesser~~
8 ~~of the actual combined rate of the previous highest~~
9 ~~elementary district rate and the high school district rate~~
10 ~~or 6.40%.~~

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

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

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

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

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

1 (105 ILCS 5/17-5) (from Ch. 122, par. 17-5)

2 Sec. 17-5. Increase tax rates for operations and
3 maintenance purposes-Maximum.

4 (a) The school board in any district having a population of
5 less than 500,000 inhabitants may, by proper resolution, cause
6 a proposition to increase the annual tax rate for operations
7 and maintenance purposes to be submitted to the voters of the
8 district at a regular scheduled election. The board shall
9 certify the proposition to the proper election authority for
10 submission to the elector in accordance with the general
11 election law. In districts maintaining grades 1 through 8, or
12 grades 9 through 12, the maximum rate for operations and
13 maintenance purposes shall not exceed .55%; and in districts
14 maintaining grades 1 through 12, the maximum rates for
15 operations and maintenance purposes shall not exceed 1.10%
16 ~~.75%, except that if a single elementary district and a~~
17 ~~secondary district having boundaries that are coterminous on~~
18 ~~the effective date of this amendatory Act form a community unit~~
19 ~~district as authorized under Section 11-6, the maximum rate for~~
20 ~~operation and maintenance purposes for such district shall not~~
21 ~~exceed 1.10% of the value as equalized or assessed by the~~
22 ~~Department of Revenue;~~ and in such district maintaining grades
23 1 through 12, funds may, subject to the provisions of Section
24 17-5.1 accumulate to not more than 5% of the equalized assessed
25 valuation of the district. No such accumulation shall ever be

1 transferred or used for any other purpose. If a majority of the
2 votes cast on the proposition is in favor thereof, the school
3 board may thereafter, until such authority is revoked in like
4 manner, levy annually a tax as authorized.

5 (b) (Blank). ~~Beginning on the effective date of this~~
6 ~~amendatory Act of the 97th General Assembly, if a unit district~~
7 ~~is being established from an elementary district or districts~~
8 ~~and a high school district, pursuant to Article 11E of this~~
9 ~~Code, and the combined rate of the elementary district or~~
10 ~~districts and the high school district prior to the formation~~
11 ~~of the unit district is greater than 0.75% for operations and~~
12 ~~maintenance purposes, then the maximum rate for operations and~~
13 ~~maintenance purposes for the unit district shall be the~~
14 ~~following:~~

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

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

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

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

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

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