

1 AN ACT in relation to schools.

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  
5 Sections 18-9 and 18-12 as follows:

6 (105 ILCS 5/18-9) (from Ch. 122, par. 18-9)

7 Sec. 18-9. Requirement for special equalization and  
8 supplementary State aid.

9 (a) Any school district claiming an equalization quota  
10 may not increase its annual net cash balance in the  
11 educational fund for the fiscal school year by failing to  
12 expend for educational purposes the total of (1) the general  
13 grant, (2) the equalization quota, and (3) the amount  
14 determined by applying the qualifying rate to the equalized  
15 assessed valuation of the district. Any district which  
16 increases such annual net cash balance by failing to expend  
17 the amount received from the sum of (1) the general grant,  
18 (2) the equalization quota, and (3) the amount determined by  
19 applying the qualifying rate to the equalized assessed  
20 valuation of the district, shall have its next claim for an  
21 equalization quota reduced in an amount equal to the  
22 difference between its expenditures for educational purposes  
23 and that sum.

24 Current expenditures made in any district receiving a  
25 special equalization quota and governed by a board of  
26 directors must be approved in advance by the regional  
27 superintendent.

28 If, as a result of tax objections based on inequities of  
29 assessment, a final decision of any court, entered not more  
30 than one year before or 3 years after August 26, 1963,  
31 reduces the taxes received by the educational fund of a

1 school district, for any given year, in an amount equal to or  
2 more than 3% of the total amount of taxes extended for  
3 educational purposes of the district, that district may amend  
4 its claim for equalization aid for that year by adding  
5 thereto an amount determined by multiplying the deficiency in  
6 tax receipts by a percentage computed by dividing the tax  
7 rate required in Section 18-8 to receive an equalization  
8 quota by the tax rate originally extended for educational  
9 purposes. The amended claim including any additional monies  
10 to which the district may be entitled shall be filed within  
11 three years of the date of such decision and the additional  
12 amount paid as supplementary state equalization aid.

13 (b) Any elementary, high school or unit district which  
14 for the year 1971, as compared to the year 1970, has a  
15 decrease of more than 40% in the value of all its taxable  
16 property as equalized or assessed by the Department of  
17 Revenue, shall be entitled to file a claim for supplementary  
18 State aid with the Office of the State Superintendent of  
19 Education. The amount of such aid shall be determined by  
20 multiplying the amount of the decrease in the value of the  
21 district's taxable property times the total of the 1972 tax  
22 rates for school purposes less the sum of the district's  
23 qualifying tax rates for educational and transportation  
24 purposes extended by such district. Such claims shall be  
25 filed on forms prescribed by the Superintendent, and the  
26 Superintendent upon receipt of such claims shall adjust the  
27 claim of each such district in accordance with the provisions  
28 of this Section.

29 (c) Where property comprising an aggregate assessed  
30 valuation equal to 3% or more of the total assessed valuation  
31 of all taxable property in the district is owned by a person  
32 or corporation who is the subject of bankruptcy proceedings  
33 or has been adjudged a bankrupt and, as a result thereof, has  
34 not paid taxes on that property for 2 or more years, that

1 district may amend its claim back to the inception of such  
2 bankruptcy, not to exceed 6 years, in which time such taxes  
3 were not paid and for each succeeding year that such taxes  
4 remain unpaid by adding to that claim an amount determined by  
5 multiplying the assessed valuation of the property on which  
6 taxes have not been paid due to bankruptcy by the tax rate  
7 required in Section 18-8 to receive an equalization quota or  
8 after July 1, 1973, by the district's operating tax rate for  
9 general state aid purposes. If at any time a district which  
10 receives additional State aid under the provisions of this  
11 paragraph receives tax revenue from such property for the  
12 years that taxes were not paid, its next claim for State aid  
13 shall be reduced in an amount equal to the taxes paid on such  
14 property, not to exceed the additional State aid received  
15 under the provisions of this subsection (c) paragraph. Such  
16 claims shall be filed on forms prescribed by the  
17 Superintendent, and the Superintendent upon receipt of such  
18 claims shall adjust the claim of each such district in  
19 accordance with the provisions of this subsection (c)  
20 paragraph.

21 (d) If property comprising an aggregate assessed  
22 valuation equal to 6% or more of the total assessed valuation  
23 of all taxable property in a school district is owned by a  
24 person or corporation that is the subject of bankruptcy  
25 proceedings or that has been adjudged bankrupt and, as a  
26 result thereof, has not paid taxes on the property, then the  
27 district may amend its general State aid claim (i) back to  
28 the inception of the bankruptcy, not to exceed 6 years, in  
29 which time those taxes were not paid and (ii) for each  
30 succeeding year that those taxes remain unpaid, by adding to  
31 the claim an amount determined by multiplying the assessed  
32 valuation of the property on which taxes have not been paid  
33 due to the bankruptcy by the lesser of the total tax rate for  
34 the district for the tax year for which the taxes are unpaid

1 or the applicable rate used in calculating the district's  
 2 general State aid under paragraph (3) of subsection (D) of  
 3 Section 18-8.05 of this Code. If at any time a district that  
 4 receives additional State aid under this subsection (d)  
 5 receives tax revenue from the property for the years that  
 6 taxes were not paid, the district's next claim for State aid  
 7 shall be reduced in an amount equal to the taxes paid on the  
 8 property, not to exceed the additional State aid received  
 9 under this subsection (d). Claims under this subsection (d)  
 10 shall be filed on forms prescribed by the State  
 11 Superintendent of Education, and the State Superintendent of  
 12 Education, upon receipt of a claim, shall adjust the claim in  
 13 accordance with the provisions of this subsection (d).  
 14 Supplementary State aid for each succeeding year under this  
 15 subsection (d) shall be paid beginning with the first general  
 16 State aid claim paid after the district has filed a completed  
 17 claim in accordance with this subsection (d).

18 (Source: P.A. 81-1509.)

19 (105 ILCS 5/18-12) (from Ch. 122, par. 18-12)  
 20 Sec. 18-12. Dates for filing State aid claims.† The  
 21 school board of each school district shall require teachers,  
 22 principals, or superintendents to furnish from records kept  
 23 by them such data as it needs in preparing and certifying  
 24 under oath or affirmation to the regional superintendent its  
 25 school district report of claims provided in Sections 18-8  
 26 through 18-10 on blanks to be provided by the State  
 27 Superintendent of Education. The district claim shall be  
 28 based on the latest available equalized assessed valuation  
 29 and tax rates, as provided in Section 18-8.05 18-8 and shall  
 30 use the average daily attendance as determined by the method  
 31 outlined in Section 18-8.05 18-8 and shall be certified and  
 32 filed with the regional superintendent by July 1. Failure to  
 33 so file by July 1 constitutes a forfeiture of the right to

1 receive payment by the State until such claim is filed and  
 2 vouchered for payment. The regional superintendent of  
 3 schools shall certify the county report of claims by July 15;  
 4 and the State Superintendent of Education shall voucher for  
 5 payment those claims to the State Comptroller as provided in  
 6 Section 18-11.

7 Except as otherwise provided in this Section, if any  
 8 school district fails to provide the minimum school term  
 9 specified in Section 10-19, the State aid claim for that year  
 10 shall be reduced by the State Superintendent of Education in  
 11 an amount equivalent to .56818% for each day less than the  
 12 number of days required by this Code Act. However,

13 If the State Superintendent of Education determines that  
 14 the such failure to provide the minimum school term was  
 15 occasioned by an act or acts of God, or was occasioned by  
 16 conditions beyond the control of the school district which  
 17 posed a hazardous threat to the health and safety of pupils,  
 18 the State aid claim need not be reduced.

19 If the State Superintendent of Education determines that  
 20 the failure to provide the minimum school term was due to a  
 21 school being closed on or after September 11, 2001 for more  
 22 than one-half day of attendance due to a bioterrorism or  
 23 terrorism threat that was investigated by a law enforcement  
 24 agency, the State aid claim shall not be reduced.

25 If, during any school day, (i) a school district has  
 26 provided at least one clock hour of instruction but must  
 27 close the schools due to adverse weather conditions or due to  
 28 a condition beyond the control of the school district that  
 29 poses a hazardous threat to the health and safety of pupils  
 30 prior to providing the minimum hours of instruction required  
 31 for a full day of attendance, or (ii) the school district  
 32 must delay the start of the school day due to adverse weather  
 33 conditions and this delay prevents the district from  
 34 providing the minimum hours of instruction required for a

1 full day of attendance, the partial day of attendance may be  
2 counted as a full day of attendance. The partial day of  
3 attendance and the reasons therefor shall be certified in  
4 writing within a month of the closing or delayed start by the  
5 local school district superintendent to the Regional  
6 Superintendent of Schools for forwarding to the State  
7 Superintendent of Education for approval.

8 If a school building is ordered to be closed by the  
9 school board, in consultation with a local emergency response  
10 agency, due to a condition that poses a hazardous threat to  
11 the health and safety of pupils, then the school district  
12 shall have a grace period of 4 days in which the general  
13 State aid claim shall not be reduced so that alternative  
14 housing of the pupils may be located.

15 No exception to the requirement of providing a minimum  
16 school term may be approved by the State Superintendent of  
17 Education pursuant to this Section unless a school district  
18 has first used all emergency days provided for in its regular  
19 calendar.

20 If the State Superintendent of Education declares that an  
21 energy shortage exists during any part of the school year for  
22 the State or a designated portion of the State, a district  
23 may operate the school attendance centers within the district  
24 4 days of the week during the time of the shortage by  
25 extending each existing school day by one clock hour of  
26 school work, and the State aid claim shall not be reduced,  
27 nor shall the employees of that district suffer any reduction  
28 in salary or benefits as a result thereof. A district may  
29 operate all attendance centers on this revised schedule, or  
30 may apply the schedule to selected attendance centers, taking  
31 into consideration such factors as pupil transportation  
32 schedules and patterns and sources of energy for individual  
33 attendance centers.

34 No State aid claim may be filed for any district unless

1 the clerk or secretary of the school board executes and files  
2 with the State Superintendent of Education, on forms  
3 prescribed by the Superintendent, a sworn statement that the  
4 district has complied with the requirements of Section  
5 10-22.5 in regard to the nonsegregation of pupils on account  
6 of color, creed, race, sex or nationality.

7 No State aid claim may be filed for any district unless  
8 the clerk or secretary of the school board executes and files  
9 with the State Superintendent of Education, on forms  
10 prescribed by the Superintendent, a sworn statement that to  
11 the best of his or her knowledge or belief the employing or  
12 assigning personnel have complied with Section 24-4 in all  
13 respects.

14 (Source: P.A. 90-98, eff. 7-11-97.)

15 Section 99. Effective date. This Act takes effect upon  
16 becoming law.