



Rep. William Davis

Adopted in House Comm. on Mar 20, 2013

09800HB3259ham001

LRB098 09003 NHT 42172 a

1 AMENDMENT TO HOUSE BILL 3259

2 AMENDMENT NO. _____. Amend House Bill 3259 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 18-185 and 18-190 as follows:

6 (35 ILCS 200/18-185)

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

10 "Consumer Price Index" means the Consumer Price Index for
11 All Urban Consumers for all items published by the United
12 States Department of Labor.

13 "Extension limitation" means (a) the lesser of 5% or the
14 percentage increase in the Consumer Price Index during the
15 12-month calendar year preceding the levy year or (b) the rate
16 of increase approved by voters under Section 18-205.

1 "Affected county" means a county of 3,000,000 or more
2 inhabitants or a county contiguous to a county of 3,000,000 or
3 more inhabitants.

4 "Taxing district" has the same meaning provided in Section
5 1-150, except as otherwise provided in this Section. For the
6 1991 through 1994 levy years only, "taxing district" includes
7 only each non-home rule taxing district having the majority of
8 its 1990 equalized assessed value within any county or counties
9 contiguous to a county with 3,000,000 or more inhabitants.
10 Beginning with the 1995 levy year, "taxing district" includes
11 only each non-home rule taxing district subject to this Law
12 before the 1995 levy year and each non-home rule taxing
13 district not subject to this Law before the 1995 levy year
14 having the majority of its 1994 equalized assessed value in an
15 affected county or counties. Beginning with the levy year in
16 which this Law becomes applicable to a taxing district as
17 provided in Section 18-213, "taxing district" also includes
18 those taxing districts made subject to this Law as provided in
19 Section 18-213.

20 "Aggregate extension" for taxing districts to which this
21 Law applied before the 1995 levy year means the annual
22 corporate extension for the taxing district and those special
23 purpose extensions that are made annually for the taxing
24 district, excluding special purpose extensions: (a) made for
25 the taxing district to pay interest or principal on general
26 obligation bonds that were approved by referendum; (b) made for

1 any taxing district to pay interest or principal on general
2 obligation bonds issued before October 1, 1991; (c) made for
3 any taxing district to pay interest or principal on bonds
4 issued to refund or continue to refund those bonds issued
5 before October 1, 1991; (d) made for any taxing district to pay
6 interest or principal on bonds issued to refund or continue to
7 refund bonds issued after October 1, 1991 that were approved by
8 referendum; (e) made for any taxing district to pay interest or
9 principal on revenue bonds issued before October 1, 1991 for
10 payment of which a property tax levy or the full faith and
11 credit of the unit of local government is pledged; however, a
12 tax for the payment of interest or principal on those bonds
13 shall be made only after the governing body of the unit of
14 local government finds that all other sources for payment are
15 insufficient to make those payments; (f) made for payments
16 under a building commission lease when the lease payments are
17 for the retirement of bonds issued by the commission before
18 October 1, 1991, to pay for the building project; (g) made for
19 payments due under installment contracts entered into before
20 October 1, 1991; (h) made for payments of principal and
21 interest on bonds issued under the Metropolitan Water
22 Reclamation District Act to finance construction projects
23 initiated before October 1, 1991; (i) made for payments of
24 principal and interest on limited bonds, as defined in Section
25 3 of the Local Government Debt Reform Act, in an amount not to
26 exceed the debt service extension base less the amount in items

1 (b), (c), (e), and (h) of this definition for non-referendum
2 obligations, except obligations initially issued pursuant to
3 referendum; (j) made for payments of principal and interest on
4 bonds issued under Section 15 of the Local Government Debt
5 Reform Act; (k) made by a school district that participates in
6 the Special Education District of Lake County, created by
7 special education joint agreement under Section 10-22.31 of the
8 School Code, for payment of the school district's share of the
9 amounts required to be contributed by the Special Education
10 District of Lake County to the Illinois Municipal Retirement
11 Fund under Article 7 of the Illinois Pension Code; the amount
12 of any extension under this item (k) shall be certified by the
13 school district to the county clerk; (l) made to fund expenses
14 of providing joint recreational programs for the handicapped
15 under Section 5-8 of the Park District Code or Section 11-95-14
16 of the Illinois Municipal Code; (m) made for temporary
17 relocation loan repayment purposes pursuant to Sections 2-3.77
18 and 17-2.2d of the School Code; (n) made for payment of
19 principal and interest on any bonds issued under the authority
20 of Section 17-2.2d of the School Code; (o) made for
21 contributions to a firefighter's pension fund created under
22 Article 4 of the Illinois Pension Code, to the extent of the
23 amount certified under item (5) of Section 4-134 of the
24 Illinois Pension Code; and (p) made for road purposes in the
25 first year after a township assumes the rights, powers, duties,
26 assets, property, liabilities, obligations, and

1 responsibilities of a road district abolished under the
2 provisions of Section 6-133 of the Illinois Highway Code.

3 "Aggregate extension" for the taxing districts to which
4 this Law did not apply before the 1995 levy year (except taxing
5 districts subject to this Law in accordance with Section
6 18-213) means the annual corporate extension for the taxing
7 district and those special purpose extensions that are made
8 annually for the taxing district, excluding special purpose
9 extensions: (a) made for the taxing district to pay interest or
10 principal on general obligation bonds that were approved by
11 referendum; (b) made for any taxing district to pay interest or
12 principal on general obligation bonds issued before March 1,
13 1995; (c) made for any taxing district to pay interest or
14 principal on bonds issued to refund or continue to refund those
15 bonds issued before March 1, 1995; (d) made for any taxing
16 district to pay interest or principal on bonds issued to refund
17 or continue to refund bonds issued after March 1, 1995 that
18 were approved by referendum; (e) made for any taxing district
19 to pay interest or principal on revenue bonds issued before
20 March 1, 1995 for payment of which a property tax levy or the
21 full faith and credit of the unit of local government is
22 pledged; however, a tax for the payment of interest or
23 principal on those bonds shall be made only after the governing
24 body of the unit of local government finds that all other
25 sources for payment are insufficient to make those payments;
26 (f) made for payments under a building commission lease when

1 the lease payments are for the retirement of bonds issued by
2 the commission before March 1, 1995 to pay for the building
3 project; (g) made for payments due under installment contracts
4 entered into before March 1, 1995; (h) made for payments of
5 principal and interest on bonds issued under the Metropolitan
6 Water Reclamation District Act to finance construction
7 projects initiated before October 1, 1991; (h-4) made for
8 stormwater management purposes by the Metropolitan Water
9 Reclamation District of Greater Chicago under Section 12 of the
10 Metropolitan Water Reclamation District Act; (i) made for
11 payments of principal and interest on limited bonds, as defined
12 in Section 3 of the Local Government Debt Reform Act, in an
13 amount not to exceed the debt service extension base less the
14 amount in items (b), (c), and (e) of this definition for
15 non-referendum obligations, except obligations initially
16 issued pursuant to referendum and bonds described in subsection
17 (h) of this definition; (j) made for payments of principal and
18 interest on bonds issued under Section 15 of the Local
19 Government Debt Reform Act; (k) made for payments of principal
20 and interest on bonds authorized by Public Act 88-503 and
21 issued under Section 20a of the Chicago Park District Act for
22 aquarium or museum projects; (l) made for payments of principal
23 and interest on bonds authorized by Public Act 87-1191 or
24 93-601 and (i) issued pursuant to Section 21.2 of the Cook
25 County Forest Preserve District Act, (ii) issued under Section
26 42 of the Cook County Forest Preserve District Act for

1 zoological park projects, or (iii) issued under Section 44.1 of
2 the Cook County Forest Preserve District Act for botanical
3 gardens projects; (m) made pursuant to Section 34-53.5 of the
4 School Code, whether levied annually or not; (n) made to fund
5 expenses of providing joint recreational programs for the
6 handicapped under Section 5-8 of the Park District Code or
7 Section 11-95-14 of the Illinois Municipal Code; (o) made by
8 the Chicago Park District for recreational programs for the
9 handicapped under subsection (c) of Section 7.06 of the Chicago
10 Park District Act; (p) made for contributions to a
11 firefighter's pension fund created under Article 4 of the
12 Illinois Pension Code, to the extent of the amount certified
13 under item (5) of Section 4-134 of the Illinois Pension Code;
14 and (q) made by Ford Heights School District 169 under Section
15 17-9.02 of the School Code.

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

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

1 district is held; (h) made for payments of principal and
2 interest on limited bonds, as defined in Section 3 of the Local
3 Government Debt Reform Act, in an amount not to exceed the debt
4 service extension base less the amount in items (b), (c), and
5 (e) of this definition for non-referendum obligations, except
6 obligations initially issued pursuant to referendum; (i) made
7 for payments of principal and interest on bonds issued under
8 Section 15 of the Local Government Debt Reform Act; (j) made
9 for a qualified airport authority to pay interest or principal
10 on general obligation bonds issued for the purpose of paying
11 obligations due under, or financing airport facilities
12 required to be acquired, constructed, installed or equipped
13 pursuant to, contracts entered into before March 1, 1996 (but
14 not including any amendments to such a contract taking effect
15 on or after that date); (k) made to fund expenses of providing
16 joint recreational programs for the handicapped under Section
17 5-8 of the Park District Code or Section 11-95-14 of the
18 Illinois Municipal Code; (l) made for contributions to a
19 firefighter's pension fund created under Article 4 of the
20 Illinois Pension Code, to the extent of the amount certified
21 under item (5) of Section 4-134 of the Illinois Pension Code;
22 and (m) made for the taxing district to pay interest or
23 principal on general obligation bonds issued pursuant to
24 Section 19-3.10 of the School Code.

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with paragraph (2) of subsection

1 (e) of Section 18-213 means the annual corporate extension for
2 the taxing district and those special purpose extensions that
3 are made annually for the taxing district, excluding special
4 purpose extensions: (a) made for the taxing district to pay
5 interest or principal on general obligation bonds that were
6 approved by referendum; (b) made for any taxing district to pay
7 interest or principal on general obligation bonds issued before
8 the effective date of this amendatory Act of 1997; (c) made for
9 any taxing district to pay interest or principal on bonds
10 issued to refund or continue to refund those bonds issued
11 before the effective date of this amendatory Act of 1997; (d)
12 made for any taxing district to pay interest or principal on
13 bonds issued to refund or continue to refund bonds issued after
14 the effective date of this amendatory Act of 1997 if the bonds
15 were approved by referendum after the effective date of this
16 amendatory Act of 1997; (e) made for any taxing district to pay
17 interest or principal on revenue bonds issued before the
18 effective date of this amendatory Act of 1997 for payment of
19 which a property tax levy or the full faith and credit of the
20 unit of local government is pledged; however, a tax for the
21 payment of interest or principal on those bonds shall be made
22 only after the governing body of the unit of local government
23 finds that all other sources for payment are insufficient to
24 make those payments; (f) made for payments under a building
25 commission lease when the lease payments are for the retirement
26 of bonds issued by the commission before the effective date of

1 this amendatory Act of 1997 to pay for the building project;
2 (g) made for payments due under installment contracts entered
3 into before the effective date of this amendatory Act of 1997;
4 (h) made for payments of principal and interest on limited
5 bonds, as defined in Section 3 of the Local Government Debt
6 Reform Act, in an amount not to exceed the debt service
7 extension base less the amount in items (b), (c), and (e) of
8 this definition for non-referendum obligations, except
9 obligations initially issued pursuant to referendum; (i) made
10 for payments of principal and interest on bonds issued under
11 Section 15 of the Local Government Debt Reform Act; (j) made
12 for a qualified airport authority to pay interest or principal
13 on general obligation bonds issued for the purpose of paying
14 obligations due under, or financing airport facilities
15 required to be acquired, constructed, installed or equipped
16 pursuant to, contracts entered into before March 1, 1996 (but
17 not including any amendments to such a contract taking effect
18 on or after that date); (k) made to fund expenses of providing
19 joint recreational programs for the handicapped under Section
20 5-8 of the Park District Code or Section 11-95-14 of the
21 Illinois Municipal Code; and (l) made for contributions to a
22 firefighter's pension fund created under Article 4 of the
23 Illinois Pension Code, to the extent of the amount certified
24 under item (5) of Section 4-134 of the Illinois Pension Code.

25 "Debt service extension base" means an amount equal to that
26 portion of the extension for a taxing district for the 1994

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

1 (ii) the first levy year in which this Law becomes applicable
2 to the taxing district, by the lesser of 5% or the percentage
3 increase in the Consumer Price Index during the 12-month
4 calendar year preceding the levy year. The debt service
5 extension base may be established or increased as provided
6 under Section 18-212. For school districts, an additional
7 amount equal to 25% of the district's debt service extension
8 base, as computed in accordance with this definition, shall be
9 added to the district's debt service extension base, provided
10 that if any portion of such additional amount is extended, the
11 additional amount collected shall be used solely and only for
12 the payment of bonds issued for school security purposes
13 without a referendum pursuant to Section 19-3 of the School
14 Code. "Excluded non-referendum bonds" means (i) bonds
15 authorized by Public Act 88-503 and issued under Section 20a of
16 the Chicago Park District Act for aquarium and museum projects;
17 (ii) bonds issued under Section 15 of the Local Government Debt
18 Reform Act; or (iii) refunding obligations issued to refund or
19 to continue to refund obligations initially issued pursuant to
20 referendum.

21 "Special purpose extensions" include, but are not limited
22 to, extensions for levies made on an annual basis for
23 unemployment and workers' compensation, self-insurance,
24 contributions to pension plans, and extensions made pursuant to
25 Section 6-601 of the Illinois Highway Code for a road
26 district's permanent road fund whether levied annually or not.

1 The extension for a special service area is not included in the
2 aggregate extension.

3 "Aggregate extension base" means: (i) for levy years before
4 2014, the taxing district's last preceding aggregate extension
5 as adjusted under Sections 18-135, 18-215, and 18-230; and (ii)
6 for levy years 2014 and later, the greater of (A) the taxing
7 district's last preceding aggregate extension limit; or (B) the
8 taxing district's last preceding aggregate extension as
9 adjusted under Sections 18-135, 18-215, and 18-230. An
10 adjustment under Section 18-135 shall be made for the 2007 levy
11 year and all subsequent levy years whenever one or more
12 counties within which a taxing district is located (i) used
13 estimated valuations or rates when extending taxes in the
14 taxing district for the last preceding levy year that resulted
15 in the over or under extension of taxes, or (ii) increased or
16 decreased the tax extension for the last preceding levy year as
17 required by Section 18-135(c). Whenever an adjustment is
18 required under Section 18-135, the aggregate extension base of
19 the taxing district shall be equal to the amount that the
20 aggregate extension of the taxing district would have been for
21 the last preceding levy year if either or both (i) actual,
22 rather than estimated, valuations or rates had been used to
23 calculate the extension of taxes for the last levy year, or
24 (ii) the tax extension for the last preceding levy year had not
25 been adjusted as required by subsection (c) of Section 18-135.

26 Notwithstanding any other provision of law, for levy year

1 2012, the aggregate extension base for West Northfield School
2 District No. 31 in Cook County shall be \$12,654,592.

3 "Levy year" has the same meaning as "year" under Section
4 1-155.

5 "Aggregate extension limit" means the taxing district's
6 last preceding aggregate extension if the taxing district had
7 utilized the maximum limiting rate permitted without
8 referendum, as adjusted under Sections 18-135, 18-215, and
9 18-230.

10 "New property" means (i) the assessed value, after final
11 board of review or board of appeals action, of new improvements
12 or additions to existing improvements on any parcel of real
13 property that increase the assessed value of that real property
14 during the levy year multiplied by the equalization factor
15 issued by the Department under Section 17-30, (ii) the assessed
16 value, after final board of review or board of appeals action,
17 of real property not exempt from real estate taxation, which
18 real property was exempt from real estate taxation for any
19 portion of the immediately preceding levy year, multiplied by
20 the equalization factor issued by the Department under Section
21 17-30, including the assessed value, upon final stabilization
22 of occupancy after new construction is complete, of any real
23 property located within the boundaries of an otherwise or
24 previously exempt military reservation that is intended for
25 residential use and owned by or leased to a private corporation
26 or other entity, and (iii) in counties that classify in

1 accordance with Section 4 of Article IX of the Illinois
2 Constitution, an incentive property's additional assessed
3 value resulting from a scheduled increase in the level of
4 assessment as applied to the first year final board of review
5 market value. In addition, the county clerk in a county
6 containing a population of 3,000,000 or more shall include in
7 the 1997 recovered tax increment value for any school district,
8 any recovered tax increment value that was applicable to the
9 1995 tax year calculations.

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

14 "Recovered tax increment value" means, except as otherwise
15 provided in this paragraph, the amount of the current year's
16 equalized assessed value, in the first year after a
17 municipality terminates the designation of an area as a
18 redevelopment project area previously established under the
19 Tax Increment Allocation Development Act in the Illinois
20 Municipal Code, previously established under the Industrial
21 Jobs Recovery Law in the Illinois Municipal Code, previously
22 established under the Economic Development Project Area Tax
23 Increment Act of 1995, or previously established under the
24 Economic Development Area Tax Increment Allocation Act, of each
25 taxable lot, block, tract, or parcel of real property in the
26 redevelopment project area over and above the initial equalized

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

1 initial equalized assessed value of that real property before
2 removal from the redevelopment project area.

3 Except as otherwise provided in this Section, "limiting
4 rate" means a fraction the numerator of which is the last
5 preceding aggregate extension base times an amount equal to one
6 plus the extension limitation defined in this Section and the
7 denominator of which is the current year's equalized assessed
8 value of all real property in the territory under the
9 jurisdiction of the taxing district during the prior levy year.

10 For those taxing districts that reduced their aggregate
11 extension for the last preceding levy year, the highest
12 aggregate extension in any of the last 3 preceding levy years
13 shall be used for the purpose of computing the limiting rate.

14 The denominator shall not include new property or the recovered
15 tax increment value. If ~~a new rate,~~ a rate decrease~~,~~ or a
16 limiting rate increase has been approved at an election held
17 after March 21, 2006, then (i) the otherwise applicable
18 limiting rate shall be ~~increased by the amount of the new rate~~
19 ~~or shall be~~ reduced by the amount of the rate decrease~~, as the~~
20 ~~ease may be,~~ or (ii) in the case of a limiting rate increase,
21 the limiting rate shall be equal to the rate set forth in the
22 proposition approved by the voters for each of the years
23 specified in the proposition, after which the limiting rate of
24 the taxing district shall be calculated as otherwise provided.

25 (Source: P.A. 96-501, eff. 8-14-09; 96-517, eff. 8-14-09;
26 96-1000, eff. 7-2-10; 96-1202, eff. 7-22-10; 97-611, eff.

1 1-1-12; 97-1154, eff. 1-25-13.)

2 (35 ILCS 200/18-190)

3 Sec. 18-190. Direct referendum; ~~new rate or~~ increased
4 limiting rate.

5 (a) ~~If a new rate is authorized by statute to be imposed~~
6 ~~without referendum or is subject to a backdoor referendum, as~~
7 ~~defined in Section 28-2 of the Election Code, the governing~~
8 ~~body of the affected taxing district before levying the new~~
9 ~~rate shall submit the new rate to direct referendum under the~~
10 ~~provisions of this Section and of Article 28 of the Election~~
11 ~~Code.~~ Notwithstanding the provisions, requirements, or
12 limitations of any other law, any tax levied ~~for the 2005 levy~~
13 ~~year and all subsequent levy years~~ by any taxing district
14 subject to this Law may be extended at a rate exceeding the
15 rate established for that tax by referendum or statute,
16 provided that the rate does not cause the taxing district to
17 exceed its limiting rate for that levy year ~~the statutory~~
18 ~~ceiling above which the tax is not authorized to be further~~
19 ~~increased either by referendum or in any other manner.~~
20 Notwithstanding the provisions, requirements, or limitations
21 of any other law, all taxing districts subject to this Law
22 shall follow the provisions of this Section whenever seeking
23 referenda approval ~~after March 21, 2006~~ to (i) (blank) ~~levy a~~
24 ~~new tax rate authorized by statute~~ or (ii) increase the
25 limiting rate applicable to the taxing district. All taxing

1 districts subject to this Law are authorized to seek referendum
2 approval of the ~~each~~ proposition described and set forth in
3 this Section.

4 ~~The proposition seeking to obtain referendum approval to~~
5 ~~levy a new tax rate as authorized in clause (i) shall be in~~
6 ~~substantially the following form:~~

7 ~~Shall ... (insert legal name, number, if any, and~~
8 ~~county or counties of taxing district and geographic or~~
9 ~~other common name by which a school or community college~~
10 ~~district is known and referred to), Illinois, be authorized~~
11 ~~to levy a new tax for ... purposes and have an additional~~
12 ~~tax of ...% of the equalized assessed value of the taxable~~
13 ~~property therein extended for such purposes?~~

14 ~~The votes must be recorded as "Yes" or "No".~~

15 The proposition seeking to obtain referendum approval to
16 increase the limiting rate as authorized in clause (ii) shall
17 be in substantially the following form:

18 Shall the limiting rate under the Property Tax
19 Extension Limitation Law for ... (insert legal name,
20 number, if any, and county or counties of taxing district
21 and geographic or other common name by which a school or
22 community college district is known and referred to),
23 Illinois, be increased by an additional amount equal to
24 ...% above the limiting rate for the purpose of...(insert
25 purpose) for levy year ... (insert the most recent levy
26 year for which the limiting rate of the taxing district is

1 known at the time the submission of the proposition is
2 initiated by the taxing district) and be equal to ...% of
3 the equalized assessed value of the taxable property
4 therein for levy year(s) (insert each levy year for which
5 the increase will be applicable, which years must be
6 consecutive and may not exceed 4)?

7 The votes must be recorded as "Yes" or "No".

8 The ballot for any proposition submitted pursuant to this
9 Section shall have printed thereon, but not as a part of the
10 proposition submitted, only the following supplemental
11 information (which shall be supplied to the election authority
12 by the taxing district) in substantially the following form:

13 (1) The approximate amount of taxes extendable at the
14 most recently extended limiting rate is \$..., and the
15 approximate amount of taxes extendable if the proposition
16 is approved is \$....

17 (2) For the ... (insert the first levy year for which
18 the ~~new rate or~~ increased limiting rate will be applicable)
19 levy year the approximate amount of the additional tax
20 extendable against property containing a single family
21 residence and having a fair market value at the time of the
22 referendum of \$100,000 is estimated to be \$....

23 (3) Based upon an average annual percentage increase
24 (or decrease) in the market value of such property of %...
25 (insert percentage equal to the average annual percentage
26 increase or decrease for the prior 3 levy years, at the

1 time the submission of the proposition is initiated by the
2 taxing district, in the amount of (A) the equalized
3 assessed value of the taxable property in the taxing
4 district less (B) the new property included in the
5 equalized assessed value), the approximate amount of the
6 additional tax extendable against such property for the ...
7 levy year is estimated to be \$... and for the ... levy year
8 is estimated to be \$

9 (4) If the proposition is approved, the aggregate
10 extension for ... (insert each levy year for which the
11 increase will apply) will be determined by the limiting
12 rate set forth in the proposition, rather than the
13 otherwise applicable limiting rate calculated under the
14 provisions of the Property Tax Extension Limitation Law
15 (commonly known as the Property Tax Cap Law).

16 The approximate amount of taxes extendable shown in paragraph
17 (1) shall be computed upon the last known equalized assessed
18 value of taxable property in the taxing district (at the time
19 the submission of the proposition is initiated by the taxing
20 district). Paragraph (3) shall be included only if the
21 increased limiting rate will be applicable for more than one
22 levy year and shall list each levy year for which the increased
23 limiting rate will be applicable. The additional tax shown for
24 each levy year shall be the approximate dollar amount of the
25 increase over the amount of the most recently completed
26 extension at the time the submission of the proposition is

1 initiated by the taxing district. The approximate amount of the
2 additional taxes extendable shown in paragraphs (2) and (3)
3 shall be calculated by multiplying \$100,000 (the fair market
4 value of the property without regard to any property tax
5 exemptions) by (i) the percentage level of assessment
6 prescribed for that property by statute, or by ordinance of the
7 county board in counties that classify property for purposes of
8 taxation in accordance with Section 4 of Article IX of the
9 Illinois Constitution; (ii) the most recent final equalization
10 factor certified to the county clerk by the Department of
11 Revenue at the time the taxing district initiates the
12 submission of the proposition to the electors; and (iii) either
13 the new rate or the amount by which the limiting rate is to be
14 increased. This amendatory Act of the 97th General Assembly is
15 intended to clarify the existing requirements of this Section,
16 and shall not be construed to validate any prior non-compliant
17 referendum language. ~~Paragraph (4) shall be included if the~~
18 ~~proposition concerns a limiting rate increase but shall not be~~
19 ~~included if the proposition concerns a new rate.~~ Any notice
20 required to be published in connection with the submission of
21 the proposition shall also contain this supplemental
22 information and shall not contain any other supplemental
23 information regarding the proposition. Any error,
24 miscalculation, or inaccuracy in computing any amount set forth
25 on the ballot and in the notice that is not deliberate shall
26 not invalidate or affect the validity of any proposition

1 approved. Notice of the referendum shall be published and
2 posted as otherwise required by law, and the submission of the
3 proposition shall be initiated as provided by law.

4 If a majority of all ballots cast on the proposition are in
5 favor of the proposition, the following provisions shall be
6 applicable to the extension of taxes for the taxing district:

7 (A) (blank); ~~a new tax rate shall be first effective~~
8 ~~for the levy year in which the new rate is approved;~~

9 (B) (blank); ~~if the proposition provides for a new tax~~
10 ~~rate, the taxing district is authorized to levy a tax after~~
11 ~~the canvass of the results of the referendum by the~~
12 ~~election authority for the purposes for which the tax is~~
13 ~~authorized;~~

14 (C) a limiting rate increase shall be first effective
15 for the levy year in which the limiting rate increase is
16 approved, provided that the taxing district may elect to
17 have a limiting rate increase be effective for the levy
18 year prior to the levy year in which the limiting rate
19 increase is approved unless the extension of taxes for the
20 prior levy year occurs 30 days or less after the canvass of
21 the results of the referendum by the election authority in
22 any county in which the taxing district is located;

23 (D) in order for the limiting rate increase to be first
24 effective for the levy year prior to the levy year of the
25 referendum, the taxing district must certify its election
26 to have the limiting rate increase be effective for the

1 prior levy year to the clerk of each county in which the
2 taxing district is located not more than 2 days after the
3 date the results of the referendum are canvassed by the
4 election authority; and

5 (E) if the proposition provides for a limiting rate
6 increase, the increase may be effective regardless of
7 whether the proposition is approved before or after the
8 taxing district adopts or files its levy for any levy year.

9 ~~Rates required to extend taxes on levies subject to a~~
10 ~~backdoor referendum in each year there is a levy are not new~~
11 ~~rates or rate increases under this Section if a levy has been~~
12 ~~made for the fund in one or more of the preceding 3 levy years.~~
13 ~~Changes made by this amendatory Act of 1997 to this Section in~~
14 ~~reference to rates required to extend taxes on levies subject~~
15 ~~to a backdoor referendum in each year there is a levy are~~
16 ~~declarative of existing law and not a new enactment.~~

17 (b) Whenever other applicable law authorizes a taxing
18 district subject to the limitation with respect to its
19 aggregate extension provided for in this Law to issue bonds or
20 other obligations either without referendum or subject to
21 backdoor referendum, the taxing district may elect for each
22 separate bond issuance to submit the question of the issuance
23 of the bonds or obligations directly to the voters of the
24 taxing district, and if the referendum passes the taxing
25 district is not required to comply with any backdoor referendum
26 procedures or requirements set forth in the other applicable

1 law. The direct referendum shall be initiated by ordinance or
2 resolution of the governing body of the taxing district, and
3 the question shall be certified to the proper election
4 authorities in accordance with the provisions of the Election
5 Code.

6 (Source: P.A. 96-764, eff. 8-25-09; 97-1087, eff. 8-24-12.)

7 Section 10. The School Code is amended by changing Sections
8 18-8.05, 19-1, 19-3, 20-2, 20-4, and 20-5 as follows:

9 (105 ILCS 5/18-8.05)

10 (Text of Section after amendment by P.A. 97-742)

11 Sec. 18-8.05. Basis for apportionment of general State
12 financial aid and supplemental general State aid to the common
13 schools for the 1998-1999 and subsequent school years.

14 (A) General Provisions.

15 (1) The provisions of this Section apply to the 1998-1999
16 and subsequent school years. The system of general State
17 financial aid provided for in this Section is designed to
18 assure that, through a combination of State financial aid and
19 required local resources, the financial support provided each
20 pupil in Average Daily Attendance equals or exceeds a
21 prescribed per pupil Foundation Level. This formula approach
22 imputes a level of per pupil Available Local Resources and
23 provides for the basis to calculate a per pupil level of

1 general State financial aid that, when added to Available Local
2 Resources, equals or exceeds the Foundation Level. The amount
3 of per pupil general State financial aid for school districts,
4 in general, varies in inverse relation to Available Local
5 Resources. Per pupil amounts are based upon each school
6 district's Average Daily Attendance as that term is defined in
7 this Section.

8 (2) In addition to general State financial aid, school
9 districts with specified levels or concentrations of pupils
10 from low income households are eligible to receive supplemental
11 general State financial aid grants as provided pursuant to
12 subsection (H). The supplemental State aid grants provided for
13 school districts under subsection (H) shall be appropriated for
14 distribution to school districts as part of the same line item
15 in which the general State financial aid of school districts is
16 appropriated under this Section.

17 (3) To receive financial assistance under this Section,
18 school districts are required to file claims with the State
19 Board of Education, subject to the following requirements:

20 (a) Any school district which fails for any given
21 school year to maintain school as required by law, or to
22 maintain a recognized school is not eligible to file for
23 such school year any claim upon the Common School Fund. In
24 case of nonrecognition of one or more attendance centers in
25 a school district otherwise operating recognized schools,
26 the claim of the district shall be reduced in the

1 proportion which the Average Daily Attendance in the
2 attendance center or centers bear to the Average Daily
3 Attendance in the school district. A "recognized school"
4 means any public school which meets the standards as
5 established for recognition by the State Board of
6 Education. A school district or attendance center not
7 having recognition status at the end of a school term is
8 entitled to receive State aid payments due upon a legal
9 claim which was filed while it was recognized.

10 (b) School district claims filed under this Section are
11 subject to Sections 18-9 and 18-12, except as otherwise
12 provided in this Section.

13 (c) If a school district operates a full year school
14 under Section 10-19.1, the general State aid to the school
15 district shall be determined by the State Board of
16 Education in accordance with this Section as near as may be
17 applicable.

18 (d) (Blank).

19 (4) Except as provided in subsections (H) and (L), the
20 board of any district receiving any of the grants provided for
21 in this Section may apply those funds to any fund so received
22 for which that board is authorized to make expenditures by law.

23 School districts are not required to exert a minimum
24 Operating Tax Rate in order to qualify for assistance under
25 this Section.

26 (5) As used in this Section the following terms, when

1 capitalized, shall have the meaning ascribed herein:

2 (a) "Average Daily Attendance": A count of pupil
3 attendance in school, averaged as provided for in
4 subsection (C) and utilized in deriving per pupil financial
5 support levels.

6 (b) "Available Local Resources": A computation of
7 local financial support, calculated on the basis of Average
8 Daily Attendance and derived as provided pursuant to
9 subsection (D).

10 (c) "Corporate Personal Property Replacement Taxes":
11 Funds paid to local school districts pursuant to "An Act in
12 relation to the abolition of ad valorem personal property
13 tax and the replacement of revenues lost thereby, and
14 amending and repealing certain Acts and parts of Acts in
15 connection therewith", certified August 14, 1979, as
16 amended (Public Act 81-1st S.S.-1).

17 (d) "Foundation Level": A prescribed level of per pupil
18 financial support as provided for in subsection (B).

19 (e) "Operating Tax Rate": All school district property
20 taxes extended for all purposes, except Bond and Interest,
21 Summer School, Rent, Capital Improvement, and Vocational
22 Education Building purposes.

23 (B) Foundation Level.

24 (1) The Foundation Level is a figure established by the
25 State representing the minimum level of per pupil financial

1 support that should be available to provide for the basic
2 education of each pupil in Average Daily Attendance. As set
3 forth in this Section, each school district is assumed to exert
4 a sufficient local taxing effort such that, in combination with
5 the aggregate of general State financial aid provided the
6 district, an aggregate of State and local resources are
7 available to meet the basic education needs of pupils in the
8 district.

9 (2) For the 1998-1999 school year, the Foundation Level of
10 support is \$4,225. For the 1999-2000 school year, the
11 Foundation Level of support is \$4,325. For the 2000-2001 school
12 year, the Foundation Level of support is \$4,425. For the
13 2001-2002 school year and 2002-2003 school year, the Foundation
14 Level of support is \$4,560. For the 2003-2004 school year, the
15 Foundation Level of support is \$4,810. For the 2004-2005 school
16 year, the Foundation Level of support is \$4,964. For the
17 2005-2006 school year, the Foundation Level of support is
18 \$5,164. For the 2006-2007 school year, the Foundation Level of
19 support is \$5,334. For the 2007-2008 school year, the
20 Foundation Level of support is \$5,734. For the 2008-2009 school
21 year, the Foundation Level of support is \$5,959.

22 (3) For the 2009-2010 school year and each school year
23 thereafter, the Foundation Level of support is \$6,119 or such
24 greater amount as may be established by law by the General
25 Assembly.

1 (C) Average Daily Attendance.

2 (1) For purposes of calculating general State aid pursuant
3 to subsection (E), an Average Daily Attendance figure shall be
4 utilized. The Average Daily Attendance figure for formula
5 calculation purposes shall be the monthly average of the actual
6 number of pupils in attendance of each school district, as
7 further averaged for the best 3 months of pupil attendance for
8 each school district. In compiling the figures for the number
9 of pupils in attendance, school districts and the State Board
10 of Education shall, for purposes of general State aid funding,
11 conform attendance figures to the requirements of subsection
12 (F).

13 (2) The Average Daily Attendance figures utilized in
14 subsection (E) shall be the requisite attendance data for the
15 school year immediately preceding the school year for which
16 general State aid is being calculated or the average of the
17 attendance data for the 3 preceding school years, whichever is
18 greater. The Average Daily Attendance figures utilized in
19 subsection (H) shall be the requisite attendance data for the
20 school year immediately preceding the school year for which
21 general State aid is being calculated.

22 (D) Available Local Resources.

23 (1) For purposes of calculating general State aid pursuant
24 to subsection (E), a representation of Available Local
25 Resources per pupil, as that term is defined and determined in

1 this subsection, shall be utilized. Available Local Resources
2 per pupil shall include a calculated dollar amount representing
3 local school district revenues from local property taxes and
4 from Corporate Personal Property Replacement Taxes, expressed
5 on the basis of pupils in Average Daily Attendance. Calculation
6 of Available Local Resources shall exclude any tax amnesty
7 funds received as a result of Public Act 93-26.

8 (2) In determining a school district's revenue from local
9 property taxes, the State Board of Education shall utilize the
10 equalized assessed valuation of all taxable property of each
11 school district as of September 30 of the previous year. The
12 equalized assessed valuation utilized shall be obtained and
13 determined as provided in subsection (G).

14 (3) For school districts maintaining grades kindergarten
15 through 12, local property tax revenues per pupil shall be
16 calculated as the product of the applicable equalized assessed
17 valuation for the district multiplied by 3.00%, and divided by
18 the district's Average Daily Attendance figure. For school
19 districts maintaining grades kindergarten through 8, local
20 property tax revenues per pupil shall be calculated as the
21 product of the applicable equalized assessed valuation for the
22 district multiplied by 2.30%, and divided by the district's
23 Average Daily Attendance figure. For school districts
24 maintaining grades 9 through 12, local property tax revenues
25 per pupil shall be the applicable equalized assessed valuation
26 of the district multiplied by 1.05%, and divided by the

1 district's Average Daily Attendance figure.

2 For partial elementary unit districts created pursuant to
3 Article 11E of this Code, local property tax revenues per pupil
4 shall be calculated as the product of the equalized assessed
5 valuation for property within the partial elementary unit
6 district for elementary purposes, as defined in Article 11E of
7 this Code, multiplied by 2.06% and divided by the district's
8 Average Daily Attendance figure, plus the product of the
9 equalized assessed valuation for property within the partial
10 elementary unit district for high school purposes, as defined
11 in Article 11E of this Code, multiplied by 0.94% and divided by
12 the district's Average Daily Attendance figure.

13 (4) The Corporate Personal Property Replacement Taxes paid
14 to each school district during the calendar year one year
15 before the calendar year in which a school year begins, divided
16 by the Average Daily Attendance figure for that district, shall
17 be added to the local property tax revenues per pupil as
18 derived by the application of the immediately preceding
19 paragraph (3). The sum of these per pupil figures for each
20 school district shall constitute Available Local Resources as
21 that term is utilized in subsection (E) in the calculation of
22 general State aid.

23 (E) Computation of General State Aid.

24 (1) For each school year, the amount of general State aid
25 allotted to a school district shall be computed by the State

1 Board of Education as provided in this subsection.

2 (2) For any school district for which Available Local
3 Resources per pupil is less than the product of 0.93 times the
4 Foundation Level, general State aid for that district shall be
5 calculated as an amount equal to the Foundation Level minus
6 Available Local Resources, multiplied by the Average Daily
7 Attendance of the school district.

8 (3) For any school district for which Available Local
9 Resources per pupil is equal to or greater than the product of
10 0.93 times the Foundation Level and less than the product of
11 2.00 ~~1.75~~ times the Foundation Level, the general State aid per
12 pupil shall be a decimal proportion of the Foundation Level
13 derived using a linear algorithm. Under this linear algorithm,
14 the calculated general State aid per pupil shall decline in
15 direct linear fashion from 0.07 times the Foundation Level for
16 a school district with Available Local Resources equal to the
17 product of 0.93 times the Foundation Level, to 0.00 ~~0.05~~ times
18 the Foundation Level for a school district with Available Local
19 Resources equal to the product of 2.00 ~~1.75~~ times the
20 Foundation Level. The allocation of general State aid for
21 school districts subject to this paragraph 3 shall be the
22 calculated general State aid per pupil figure multiplied by the
23 Average Daily Attendance of the school district.

24 (4) School districts for which Available Local Resources
25 per pupil equals or exceeds the product of 2.00 times the
26 Foundation Level are not eligible for general State aid

1 ~~pursuant to this subsection (E). For any school district for~~
2 ~~which Available Local Resources per pupil equals or exceeds the~~
3 ~~product of 1.75 times the Foundation Level, the general State~~
4 ~~aid for the school district shall be calculated as the product~~
5 ~~of \$218 multiplied by the Average Daily Attendance of the~~
6 ~~school district.~~

7 (5) The amount of general State aid allocated to a school
8 district for the 1999-2000 school year meeting the requirements
9 set forth in paragraph (4) of subsection (G) shall be increased
10 by an amount equal to the general State aid that would have
11 been received by the district for the 1998-1999 school year by
12 utilizing the Extension Limitation Equalized Assessed
13 Valuation as calculated in paragraph (4) of subsection (G) less
14 the general State aid allotted for the 1998-1999 school year.
15 This amount shall be deemed a one time increase, and shall not
16 affect any future general State aid allocations.

17 (F) Compilation of Average Daily Attendance.

18 (1) Each school district shall, by July 1 of each year,
19 submit to the State Board of Education, on forms prescribed by
20 the State Board of Education, attendance figures for the school
21 year that began in the preceding calendar year. The attendance
22 information so transmitted shall identify the average daily
23 attendance figures for each month of the school year. Beginning
24 with the general State aid claim form for the 2002-2003 school
25 year, districts shall calculate Average Daily Attendance as

1 provided in subdivisions (a), (b), and (c) of this paragraph
2 (1).

3 (a) In districts that do not hold year-round classes,
4 days of attendance in August shall be added to the month of
5 September and any days of attendance in June shall be added
6 to the month of May.

7 (b) In districts in which all buildings hold year-round
8 classes, days of attendance in July and August shall be
9 added to the month of September and any days of attendance
10 in June shall be added to the month of May.

11 (c) In districts in which some buildings, but not all,
12 hold year-round classes, for the non-year-round buildings,
13 days of attendance in August shall be added to the month of
14 September and any days of attendance in June shall be added
15 to the month of May. The average daily attendance for the
16 year-round buildings shall be computed as provided in
17 subdivision (b) of this paragraph (1). To calculate the
18 Average Daily Attendance for the district, the average
19 daily attendance for the year-round buildings shall be
20 multiplied by the days in session for the non-year-round
21 buildings for each month and added to the monthly
22 attendance of the non-year-round buildings.

23 Except as otherwise provided in this Section, days of
24 attendance by pupils shall be counted only for sessions of not
25 less than 5 clock hours of school work per day under direct
26 supervision of: (i) teachers, or (ii) non-teaching personnel or

1 volunteer personnel when engaging in non-teaching duties and
2 supervising in those instances specified in subsection (a) of
3 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils
4 of legal school age and in kindergarten and grades 1 through
5 12.

6 Days of attendance by tuition pupils shall be accredited
7 only to the districts that pay the tuition to a recognized
8 school.

9 (2) Days of attendance by pupils of less than 5 clock hours
10 of school shall be subject to the following provisions in the
11 compilation of Average Daily Attendance.

12 (a) Pupils regularly enrolled in a public school for
13 only a part of the school day may be counted on the basis
14 of 1/6 day for every class hour of instruction of 40
15 minutes or more attended pursuant to such enrollment,
16 unless a pupil is enrolled in a block-schedule format of 80
17 minutes or more of instruction, in which case the pupil may
18 be counted on the basis of the proportion of minutes of
19 school work completed each day to the minimum number of
20 minutes that school work is required to be held that day.

21 (b) (Blank).

22 (c) A session of 4 or more clock hours may be counted
23 as a day of attendance upon certification by the regional
24 superintendent, and approved by the State Superintendent
25 of Education to the extent that the district has been
26 forced to use daily multiple sessions.

1 (d) A session of 3 or more clock hours may be counted
2 as a day of attendance (1) when the remainder of the school
3 day or at least 2 hours in the evening of that day is
4 utilized for an in-service training program for teachers,
5 up to a maximum of 5 days per school year, provided a
6 district conducts an in-service training program for
7 teachers in accordance with Section 10-22.39 of this Code;
8 or, in lieu of 4 such days, 2 full days may be used, in
9 which event each such day may be counted as a day required
10 for a legal school calendar pursuant to Section 10-19 of
11 this Code; (1.5) when, of the 5 days allowed under item
12 (1), a maximum of 4 days are used for parent-teacher
13 conferences, or, in lieu of 4 such days, 2 full days are
14 used, in which case each such day may be counted as a
15 calendar day required under Section 10-19 of this Code,
16 provided that the full-day, parent-teacher conference
17 consists of (i) a minimum of 5 clock hours of
18 parent-teacher conferences, (ii) both a minimum of 2 clock
19 hours of parent-teacher conferences held in the evening
20 following a full day of student attendance, as specified in
21 subsection (F)(1)(c), and a minimum of 3 clock hours of
22 parent-teacher conferences held on the day immediately
23 following evening parent-teacher conferences, or (iii)
24 multiple parent-teacher conferences held in the evenings
25 following full days of student attendance, as specified in
26 subsection (F)(1)(c), in which the time used for the

1 parent-teacher conferences is equivalent to a minimum of 5
2 clock hours; and (2) when days in addition to those
3 provided in items (1) and (1.5) are scheduled by a school
4 pursuant to its school improvement plan adopted under
5 Article 34 or its revised or amended school improvement
6 plan adopted under Article 2, provided that (i) such
7 sessions of 3 or more clock hours are scheduled to occur at
8 regular intervals, (ii) the remainder of the school days in
9 which such sessions occur are utilized for in-service
10 training programs or other staff development activities
11 for teachers, and (iii) a sufficient number of minutes of
12 school work under the direct supervision of teachers are
13 added to the school days between such regularly scheduled
14 sessions to accumulate not less than the number of minutes
15 by which such sessions of 3 or more clock hours fall short
16 of 5 clock hours. Any full days used for the purposes of
17 this paragraph shall not be considered for computing
18 average daily attendance. Days scheduled for in-service
19 training programs, staff development activities, or
20 parent-teacher conferences may be scheduled separately for
21 different grade levels and different attendance centers of
22 the district.

23 (e) A session of not less than one clock hour of
24 teaching hospitalized or homebound pupils on-site or by
25 telephone to the classroom may be counted as 1/2 day of
26 attendance, however these pupils must receive 4 or more

1 clock hours of instruction to be counted for a full day of
2 attendance.

3 (f) A session of at least 4 clock hours may be counted
4 as a day of attendance for first grade pupils, and pupils
5 in full day kindergartens, and a session of 2 or more hours
6 may be counted as 1/2 day of attendance by pupils in
7 kindergartens which provide only 1/2 day of attendance.

8 (g) For children with disabilities who are below the
9 age of 6 years and who cannot attend 2 or more clock hours
10 because of their disability or immaturity, a session of not
11 less than one clock hour may be counted as 1/2 day of
12 attendance; however for such children whose educational
13 needs so require a session of 4 or more clock hours may be
14 counted as a full day of attendance.

15 (h) A recognized kindergarten which provides for only
16 1/2 day of attendance by each pupil shall not have more
17 than 1/2 day of attendance counted in any one day. However,
18 kindergartens may count 2 1/2 days of attendance in any 5
19 consecutive school days. When a pupil attends such a
20 kindergarten for 2 half days on any one school day, the
21 pupil shall have the following day as a day absent from
22 school, unless the school district obtains permission in
23 writing from the State Superintendent of Education.
24 Attendance at kindergartens which provide for a full day of
25 attendance by each pupil shall be counted the same as
26 attendance by first grade pupils. Only the first year of

1 attendance in one kindergarten shall be counted, except in
2 case of children who entered the kindergarten in their
3 fifth year whose educational development requires a second
4 year of kindergarten as determined under the rules and
5 regulations of the State Board of Education.

6 (i) On the days when the Prairie State Achievement
7 Examination is administered under subsection (c) of
8 Section 2-3.64 of this Code, the day of attendance for a
9 pupil whose school day must be shortened to accommodate
10 required testing procedures may be less than 5 clock hours
11 and shall be counted towards the 176 days of actual pupil
12 attendance required under Section 10-19 of this Code,
13 provided that a sufficient number of minutes of school work
14 in excess of 5 clock hours are first completed on other
15 school days to compensate for the loss of school work on
16 the examination days.

17 (j) Pupils enrolled in a remote educational program
18 established under Section 10-29 of this Code may be counted
19 on the basis of one-fifth day of attendance for every clock
20 hour of instruction attended in the remote educational
21 program, provided that, in any month, the school district
22 may not claim for a student enrolled in a remote
23 educational program more days of attendance than the
24 maximum number of days of attendance the district can claim
25 (i) for students enrolled in a building holding year-round
26 classes if the student is classified as participating in

1 the remote educational program on a year-round schedule or
2 (ii) for students enrolled in a building not holding
3 year-round classes if the student is not classified as
4 participating in the remote educational program on a
5 year-round schedule.

6 (G) Equalized Assessed Valuation Data.

7 (1) For purposes of the calculation of Available Local
8 Resources required pursuant to subsection (D), the State Board
9 of Education shall secure from the Department of Revenue the
10 value as equalized or assessed by the Department of Revenue of
11 all taxable property of every school district, together with
12 (i) the applicable tax rate used in extending taxes for the
13 funds of the district as of September 30 of the previous year,
14 ~~and~~ (ii) the limiting rate for all school districts subject to
15 property tax extension limitations as imposed under the
16 Property Tax Extension Limitation Law, and (iii) the Equalized
17 Assessed Valuation of new property, annexed property,
18 recovered tax increment value and disconnected property for all
19 school districts subject to property tax extension limitations
20 as imposed under the Property Tax Extension Limitation Law.

21 The Department of Revenue shall add to the equalized
22 assessed value of all taxable property of each school district
23 situated entirely or partially within a county that is or was
24 subject to the provisions of Section 15-176 or 15-177 of the
25 Property Tax Code (a) an amount equal to the total amount by

1 which the homestead exemption allowed under Section 15-176 or
2 15-177 of the Property Tax Code for real property situated in
3 that school district exceeds the total amount that would have
4 been allowed in that school district if the maximum reduction
5 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in
6 all other counties in tax year 2003 or (ii) \$5,000 in all
7 counties in tax year 2004 and thereafter and (b) an amount
8 equal to the aggregate amount for the taxable year of all
9 additional exemptions under Section 15-175 of the Property Tax
10 Code for owners with a household income of \$30,000 or less. The
11 county clerk of any county that is or was subject to the
12 provisions of Section 15-176 or 15-177 of the Property Tax Code
13 shall annually calculate and certify to the Department of
14 Revenue for each school district all homestead exemption
15 amounts under Section 15-176 or 15-177 of the Property Tax Code
16 and all amounts of additional exemptions under Section 15-175
17 of the Property Tax Code for owners with a household income of
18 \$30,000 or less. It is the intent of this paragraph that if the
19 general homestead exemption for a parcel of property is
20 determined under Section 15-176 or 15-177 of the Property Tax
21 Code rather than Section 15-175, then the calculation of
22 Available Local Resources shall not be affected by the
23 difference, if any, between the amount of the general homestead
24 exemption allowed for that parcel of property under Section
25 15-176 or 15-177 of the Property Tax Code and the amount that
26 would have been allowed had the general homestead exemption for

1 that parcel of property been determined under Section 15-175 of
2 the Property Tax Code. It is further the intent of this
3 paragraph that if additional exemptions are allowed under
4 Section 15-175 of the Property Tax Code for owners with a
5 household income of less than \$30,000, then the calculation of
6 Available Local Resources shall not be affected by the
7 difference, if any, because of those additional exemptions.

8 This equalized assessed valuation, as adjusted further by
9 the requirements of this subsection, shall be utilized in the
10 calculation of Available Local Resources.

11 (2) The equalized assessed valuation in paragraph (1) shall
12 be adjusted, as applicable, in the following manner:

13 (a) For the purposes of calculating State aid under
14 this Section, with respect to any part of a school district
15 within a redevelopment project area in respect to which a
16 municipality has adopted tax increment allocation
17 financing pursuant to the Tax Increment Allocation
18 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11
19 of the Illinois Municipal Code or the Industrial Jobs
20 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the
21 Illinois Municipal Code, no part of the current equalized
22 assessed valuation of real property located in any such
23 project area which is attributable to an increase above the
24 total initial equalized assessed valuation of such
25 property shall be used as part of the equalized assessed
26 valuation of the district, until such time as all

1 redevelopment project costs have been paid, as provided in
2 Section 11-74.4-8 of the Tax Increment Allocation
3 Redevelopment Act or in Section 11-74.6-35 of the
4 Industrial Jobs Recovery Law. For the purpose of the
5 equalized assessed valuation of the district, the total
6 initial equalized assessed valuation or the current
7 equalized assessed valuation, whichever is lower, shall be
8 used until such time as all redevelopment project costs
9 have been paid.

10 (b) The real property equalized assessed valuation for
11 a school district shall be adjusted by subtracting from the
12 real property value as equalized or assessed by the
13 Department of Revenue for the district an amount computed
14 by dividing the amount of any abatement of taxes under
15 Section 18-170 of the Property Tax Code by 3.00% for a
16 district maintaining grades kindergarten through 12, by
17 2.30% for a district maintaining grades kindergarten
18 through 8, or by 1.05% for a district maintaining grades 9
19 through 12 and adjusted by an amount computed by dividing
20 the amount of any abatement of taxes under subsection (a)
21 of Section 18-165 of the Property Tax Code by the same
22 percentage rates for district type as specified in this
23 subparagraph (b).

24 (3) If a school district is subject to property tax
25 extension limitations as imposed under the Property Tax
26 Extension Limitation Law, the Equalized Assessed Valuation of

1 the school district, for purposes of calculating Available
2 Local Resources, shall be equal to the product of the Equalized
3 Assessed Valuation last used in the calculation of general
4 State aid times an amount equal to one plus the percentage
5 increase, if any, in the Consumer Price Index for all Urban
6 Consumers for all items published by the United States
7 Department of Labor for the 12-month calendar year preceding
8 the Base Tax Year, plus the Equalized Assessed Valuation of new
9 property, annexed property, and recovered tax increment value
10 and minus the Equalized Assessed Valuation of disconnected
11 property. New property and recovered tax increment value shall
12 have the meanings set forth in the Property Tax Extension
13 Limitation Law. For the 1999-2000 school year and each school
14 year thereafter, if a school district meets all of the criteria
15 of this subsection (G) (3), the school district's Available
16 Local Resources shall be calculated under subsection (D) using
17 the district's Extension Limitation Equalized Assessed
18 Valuation as calculated under this subsection (G) (3).

19 For purposes of this subsection (G) (3) the following terms
20 shall have the following meanings:

21 "Budget Year": The school year for which general State
22 aid is calculated and awarded under subsection (E).

23 "Base Tax Year": The property tax levy year used to
24 calculate the Budget Year allocation of general State aid.

25 "Preceding Tax Year": The property tax levy year
26 immediately preceding the Base Tax Year.

1 "Base Tax Year's Tax Extension": The product of the
2 equalized assessed valuation utilized by the County Clerk
3 in the Base Tax Year multiplied by the limiting rate as
4 calculated by the County Clerk and defined in the Property
5 Tax Extension Limitation Law.

6 "Preceding Tax Year's Tax Extension": The product of
7 the equalized assessed valuation utilized by the County
8 Clerk in the Preceding Tax Year multiplied by the Operating
9 Tax Rate as defined in subsection (A).

10 "Extension Limitation Ratio": A numerical ratio,
11 certified by the County Clerk, in which the numerator is
12 the Base Tax Year's Tax Extension and the denominator is
13 the Preceding Tax Year's Tax Extension.

14 "Operating Tax Rate": The operating tax rate as defined
15 in subsection (A).

16 If a school district is subject to property tax extension
17 limitations as imposed under the Property Tax Extension
18 Limitation Law, the State Board of Education shall calculate
19 the Extension Limitation Equalized Assessed Valuation of that
20 district. For the 1999-2000 school year, the Extension
21 Limitation Equalized Assessed Valuation of a school district as
22 calculated by the State Board of Education shall be equal to
23 the product of the district's 1996 Equalized Assessed Valuation
24 and the district's Extension Limitation Ratio. Except as
25 otherwise provided in this paragraph for a school district that
26 has approved or does approve an increase in its limiting rate,

1 for the 2000-2001 school year and each school year thereafter,
2 the Extension Limitation Equalized Assessed Valuation of a
3 school district as calculated by the State Board of Education
4 shall be equal to the product of the Equalized Assessed
5 Valuation last used in the calculation of general State aid and
6 the district's Extension Limitation Ratio. If the Extension
7 Limitation Equalized Assessed Valuation of a school district as
8 calculated under this subsection (G)(3) is less than the
9 district's equalized assessed valuation as calculated pursuant
10 to subsections (G)(1) and (G)(2), then for purposes of
11 calculating the district's general State aid for the Budget
12 Year pursuant to subsection (E), that Extension Limitation
13 Equalized Assessed Valuation shall be utilized to calculate the
14 district's Available Local Resources under subsection (D). For
15 the 2009-2010 school year and each school year thereafter, if a
16 school district has approved or does approve an increase in its
17 limiting rate, pursuant to Section 18-190 of the Property Tax
18 Code, affecting the Base Tax Year, the Extension Limitation
19 Equalized Assessed Valuation of the school district, as
20 calculated by the State Board of Education, shall be equal to
21 the product of the Equalized Assessed Valuation last used in
22 the calculation of general State aid times an amount equal to
23 one plus the percentage increase, if any, in the Consumer Price
24 Index for all Urban Consumers for all items published by the
25 United States Department of Labor for the 12-month calendar
26 year preceding the Base Tax Year, plus the Equalized Assessed

1 Valuation of new property, annexed property, and recovered tax
2 increment value and minus the Equalized Assessed Valuation of
3 disconnected property. New property and recovered tax
4 increment value shall have the meanings set forth in the
5 Property Tax Extension Limitation Law.

6 Partial elementary unit districts created in accordance
7 with Article 11E of this Code shall not be eligible for the
8 adjustment in this subsection (G)(3) until the fifth year
9 following the effective date of the reorganization.

10 (3.5) For the 2010-2011 school year and each school year
11 thereafter, if a school district's boundaries span multiple
12 counties, then the Department of Revenue shall send to the
13 State Board of Education, for the purpose of calculating
14 general State aid, the limiting rate and individual rates by
15 purpose for the county that contains the majority of the school
16 district's Equalized Assessed Valuation.

17 (4) For the purposes of calculating general State aid for
18 the 1999-2000 school year only, if a school district
19 experienced a triennial reassessment on the equalized assessed
20 valuation used in calculating its general State financial aid
21 apportionment for the 1998-1999 school year, the State Board of
22 Education shall calculate the Extension Limitation Equalized
23 Assessed Valuation that would have been used to calculate the
24 district's 1998-1999 general State aid. This amount shall equal
25 the product of the equalized assessed valuation used to
26 calculate general State aid for the 1997-1998 school year and

1 the district's Extension Limitation Ratio. If the Extension
2 Limitation Equalized Assessed Valuation of the school district
3 as calculated under this paragraph (4) is less than the
4 district's equalized assessed valuation utilized in
5 calculating the district's 1998-1999 general State aid
6 allocation, then for purposes of calculating the district's
7 general State aid pursuant to paragraph (5) of subsection (E),
8 that Extension Limitation Equalized Assessed Valuation shall
9 be utilized to calculate the district's Available Local
10 Resources.

11 (5) For school districts having a majority of their
12 equalized assessed valuation in any county except Cook, DuPage,
13 Kane, Lake, McHenry, or Will, if the amount of general State
14 aid allocated to the school district for the 1999-2000 school
15 year under the provisions of subsection (E), (H), and (J) of
16 this Section is less than the amount of general State aid
17 allocated to the district for the 1998-1999 school year under
18 these subsections, then the general State aid of the district
19 for the 1999-2000 school year only shall be increased by the
20 difference between these amounts. The total payments made under
21 this paragraph (5) shall not exceed \$14,000,000. Claims shall
22 be prorated if they exceed \$14,000,000.

23 (H) Supplemental General State Aid.

24 (1) In addition to the general State aid a school district
25 is allotted pursuant to subsection (E), qualifying school

1 districts shall receive a grant, paid in conjunction with a
2 district's payments of general State aid, for supplemental
3 general State aid based upon the concentration level of
4 children from low-income households within the school
5 district. Supplemental State aid grants provided for school
6 districts under this subsection shall be appropriated for
7 distribution to school districts as part of the same line item
8 in which the general State financial aid of school districts is
9 appropriated under this Section.

10 (1.5) This paragraph (1.5) applies only to those school
11 years preceding the 2003-2004 school year. For purposes of this
12 subsection (H), the term "Low-Income Concentration Level"
13 shall be the low-income eligible pupil count from the most
14 recently available federal census divided by the Average Daily
15 Attendance of the school district. If, however, (i) the
16 percentage decrease from the 2 most recent federal censuses in
17 the low-income eligible pupil count of a high school district
18 with fewer than 400 students exceeds by 75% or more the
19 percentage change in the total low-income eligible pupil count
20 of contiguous elementary school districts, whose boundaries
21 are coterminous with the high school district, or (ii) a high
22 school district within 2 counties and serving 5 elementary
23 school districts, whose boundaries are coterminous with the
24 high school district, has a percentage decrease from the 2 most
25 recent federal censuses in the low-income eligible pupil count
26 and there is a percentage increase in the total low-income

1 eligible pupil count of a majority of the elementary school
2 districts in excess of 50% from the 2 most recent federal
3 censuses, then the high school district's low-income eligible
4 pupil count from the earlier federal census shall be the number
5 used as the low-income eligible pupil count for the high school
6 district, for purposes of this subsection (H). The changes made
7 to this paragraph (1) by Public Act 92-28 shall apply to
8 supplemental general State aid grants for school years
9 preceding the 2003-2004 school year that are paid in fiscal
10 year 1999 or thereafter and to any State aid payments made in
11 fiscal year 1994 through fiscal year 1998 pursuant to
12 subsection 1(n) of Section 18-8 of this Code (which was
13 repealed on July 1, 1998), and any high school district that is
14 affected by Public Act 92-28 is entitled to a recomputation of
15 its supplemental general State aid grant or State aid paid in
16 any of those fiscal years. This recomputation shall not be
17 affected by any other funding.

18 (1.10) This paragraph (1.10) applies to the 2003-2004
19 school year and each school year thereafter. For purposes of
20 this subsection (H), the term "Low-Income Concentration Level"
21 shall, for each fiscal year, be the low-income eligible pupil
22 count as of July 1 of the immediately preceding fiscal year (as
23 determined by the Department of Human Services based on the
24 number of pupils who are eligible for at least one of the
25 following low income programs: Medicaid, the Children's Health
26 Insurance Program, TANF, or Food Stamps, excluding pupils who

1 are eligible for services provided by the Department of
2 Children and Family Services, averaged over the 2 immediately
3 preceding fiscal years for fiscal year 2004 and over the 3
4 immediately preceding fiscal years for each fiscal year
5 thereafter) divided by the Average Daily Attendance of the
6 school district.

7 (2) Supplemental general State aid pursuant to this
8 subsection (H) shall be provided as follows for the 1998-1999,
9 1999-2000, and 2000-2001 school years only:

10 (a) For any school district with a Low Income
11 Concentration Level of at least 20% and less than 35%, the
12 grant for any school year shall be \$800 multiplied by the
13 low income eligible pupil count.

14 (b) For any school district with a Low Income
15 Concentration Level of at least 35% and less than 50%, the
16 grant for the 1998-1999 school year shall be \$1,100
17 multiplied by the low income eligible pupil count.

18 (c) For any school district with a Low Income
19 Concentration Level of at least 50% and less than 60%, the
20 grant for the 1998-99 school year shall be \$1,500
21 multiplied by the low income eligible pupil count.

22 (d) For any school district with a Low Income
23 Concentration Level of 60% or more, the grant for the
24 1998-99 school year shall be \$1,900 multiplied by the low
25 income eligible pupil count.

26 (e) For the 1999-2000 school year, the per pupil amount

1 specified in subparagraphs (b), (c), and (d) immediately
2 above shall be increased to \$1,243, \$1,600, and \$2,000,
3 respectively.

4 (f) For the 2000-2001 school year, the per pupil
5 amounts specified in subparagraphs (b), (c), and (d)
6 immediately above shall be \$1,273, \$1,640, and \$2,050,
7 respectively.

8 (2.5) Supplemental general State aid pursuant to this
9 subsection (H) shall be provided as follows for the 2002-2003
10 school year:

11 (a) For any school district with a Low Income
12 Concentration Level of less than 10%, the grant for each
13 school year shall be \$355 multiplied by the low income
14 eligible pupil count.

15 (b) For any school district with a Low Income
16 Concentration Level of at least 10% and less than 20%, the
17 grant for each school year shall be \$675 multiplied by the
18 low income eligible pupil count.

19 (c) For any school district with a Low Income
20 Concentration Level of at least 20% and less than 35%, the
21 grant for each school year shall be \$1,330 multiplied by
22 the low income eligible pupil count.

23 (d) For any school district with a Low Income
24 Concentration Level of at least 35% and less than 50%, the
25 grant for each school year shall be \$1,362 multiplied by
26 the low income eligible pupil count.

1 (e) For any school district with a Low Income
2 Concentration Level of at least 50% and less than 60%, the
3 grant for each school year shall be \$1,680 multiplied by
4 the low income eligible pupil count.

5 (f) For any school district with a Low Income
6 Concentration Level of 60% or more, the grant for each
7 school year shall be \$2,080 multiplied by the low income
8 eligible pupil count.

9 (2.10) Except as otherwise provided, supplemental general
10 State aid pursuant to this subsection (H) shall be provided as
11 follows for the 2003-2004 school year through the 2012-2013
12 school year only ~~and each school year thereafter:~~

13 (a) For any school district with a Low Income
14 Concentration Level of 15% or less, the grant for each
15 school year shall be \$355 multiplied by the low income
16 eligible pupil count.

17 (b) For any school district with a Low Income
18 Concentration Level greater than 15%, the grant for each
19 school year shall be \$294.25 added to the product of \$2,700
20 and the square of the Low Income Concentration Level, all
21 multiplied by the low income eligible pupil count.

22 (2.15) For the 2013-2014 school year and each school year
23 thereafter, the grant shall be the product of \$3,000 and the
24 square of the Low Income Concentration Level, all multiplied by
25 the low income eligible pupil count. ~~For the 2003-2004 school~~
26 ~~year and each school year thereafter through the 2008-2009~~

1 ~~school year only, the grant shall be no less than the grant for~~
2 ~~the 2002-2003 school year. For the 2009-2010 school year only,~~
3 ~~the grant shall be no less than the grant for the 2002-2003~~
4 ~~school year multiplied by 0.66. For the 2010-2011 school year~~
5 ~~only, the grant shall be no less than the grant for the~~
6 ~~2002-2003 school year multiplied by 0.33. Notwithstanding the~~
7 ~~provisions of this paragraph to the contrary, if for any school~~
8 ~~year supplemental general State aid grants are prorated as~~
9 ~~provided in paragraph (1) of this subsection (H), then the~~
10 ~~grants under this paragraph shall be prorated.~~

11 ~~For the 2003-2004 school year only, the grant shall be no~~
12 ~~greater than the grant received during the 2002-2003 school~~
13 ~~year added to the product of 0.25 multiplied by the difference~~
14 ~~between the grant amount calculated under subsection (a) or (b)~~
15 ~~of this paragraph (2.10), whichever is applicable, and the~~
16 ~~grant received during the 2002-2003 school year. For the~~
17 ~~2004-2005 school year only, the grant shall be no greater than~~
18 ~~the grant received during the 2002-2003 school year added to~~
19 ~~the product of 0.50 multiplied by the difference between the~~
20 ~~grant amount calculated under subsection (a) or (b) of this~~
21 ~~paragraph (2.10), whichever is applicable, and the grant~~
22 ~~received during the 2002-2003 school year. For the 2005-2006~~
23 ~~school year only, the grant shall be no greater than the grant~~
24 ~~received during the 2002-2003 school year added to the product~~
25 ~~of 0.75 multiplied by the difference between the grant amount~~
26 ~~calculated under subsection (a) or (b) of this paragraph~~

1 ~~(2.10), whichever is applicable, and the grant received during~~
2 ~~the 2002-2003 school year.~~

3 (3) School districts with an Average Daily Attendance of
4 more than 1,000 and less than 50,000 that qualify for
5 supplemental general State aid pursuant to this subsection
6 shall submit a plan to the State Board of Education prior to
7 October 30 of each year for the use of the funds resulting from
8 this grant of supplemental general State aid for the
9 improvement of instruction in which priority is given to
10 meeting the education needs of disadvantaged children. Such
11 plan shall be submitted in accordance with rules and
12 regulations promulgated by the State Board of Education.

13 (4) School districts with an Average Daily Attendance of
14 50,000 or more that qualify for supplemental general State aid
15 pursuant to this subsection shall be required to distribute
16 from funds available pursuant to this Section, no less than
17 \$261,000,000 in accordance with the following requirements:

18 (a) The required amounts shall be distributed to the
19 attendance centers within the district in proportion to the
20 number of pupils enrolled at each attendance center who are
21 eligible to receive free or reduced-price lunches or
22 breakfasts under the federal Child Nutrition Act of 1966
23 and under the National School Lunch Act during the
24 immediately preceding school year.

25 (b) The distribution of these portions of supplemental
26 and general State aid among attendance centers according to

1 these requirements shall not be compensated for or
2 contravened by adjustments of the total of other funds
3 appropriated to any attendance centers, and the Board of
4 Education shall utilize funding from one or several sources
5 in order to fully implement this provision annually prior
6 to the opening of school.

7 (c) Each attendance center shall be provided by the
8 school district a distribution of noncategorical funds and
9 other categorical funds to which an attendance center is
10 entitled under law in order that the general State aid and
11 supplemental general State aid provided by application of
12 this subsection supplements rather than supplants the
13 noncategorical funds and other categorical funds provided
14 by the school district to the attendance centers.

15 (d) Any funds made available under this subsection that
16 by reason of the provisions of this subsection are not
17 required to be allocated and provided to attendance centers
18 may be used and appropriated by the board of the district
19 for any lawful school purpose.

20 (e) Funds received by an attendance center pursuant to
21 this subsection shall be used by the attendance center at
22 the discretion of the principal and local school council
23 for programs to improve educational opportunities at
24 qualifying schools through the following programs and
25 services: early childhood education, reduced class size or
26 improved adult to student classroom ratio, enrichment

1 programs, remedial assistance, attendance improvement, and
2 other educationally beneficial expenditures which
3 supplement the regular and basic programs as determined by
4 the State Board of Education. Funds provided shall not be
5 expended for any political or lobbying purposes as defined
6 by board rule.

7 (f) Each district subject to the provisions of this
8 subdivision (H) (4) shall submit an acceptable plan to meet
9 the educational needs of disadvantaged children, in
10 compliance with the requirements of this paragraph, to the
11 State Board of Education prior to July 15 of each year.
12 This plan shall be consistent with the decisions of local
13 school councils concerning the school expenditure plans
14 developed in accordance with part 4 of Section 34-2.3. The
15 State Board shall approve or reject the plan within 60 days
16 after its submission. If the plan is rejected, the district
17 shall give written notice of intent to modify the plan
18 within 15 days of the notification of rejection and then
19 submit a modified plan within 30 days after the date of the
20 written notice of intent to modify. Districts may amend
21 approved plans pursuant to rules promulgated by the State
22 Board of Education.

23 Upon notification by the State Board of Education that
24 the district has not submitted a plan prior to July 15 or a
25 modified plan within the time period specified herein, the
26 State aid funds affected by that plan or modified plan

1 shall be withheld by the State Board of Education until a
2 plan or modified plan is submitted.

3 If the district fails to distribute State aid to
4 attendance centers in accordance with an approved plan, the
5 plan for the following year shall allocate funds, in
6 addition to the funds otherwise required by this
7 subsection, to those attendance centers which were
8 underfunded during the previous year in amounts equal to
9 such underfunding.

10 For purposes of determining compliance with this
11 subsection in relation to the requirements of attendance
12 center funding, each district subject to the provisions of
13 this subsection shall submit as a separate document by
14 December 1 of each year a report of expenditure data for
15 the prior year in addition to any modification of its
16 current plan. If it is determined that there has been a
17 failure to comply with the expenditure provisions of this
18 subsection regarding contravention or supplanting, the
19 State Superintendent of Education shall, within 60 days of
20 receipt of the report, notify the district and any affected
21 local school council. The district shall within 45 days of
22 receipt of that notification inform the State
23 Superintendent of Education of the remedial or corrective
24 action to be taken, whether by amendment of the current
25 plan, if feasible, or by adjustment in the plan for the
26 following year. Failure to provide the expenditure report

1 or the notification of remedial or corrective action in a
2 timely manner shall result in a withholding of the affected
3 funds.

4 The State Board of Education shall promulgate rules and
5 regulations to implement the provisions of this
6 subsection. No funds shall be released under this
7 subdivision (H) (4) to any district that has not submitted a
8 plan that has been approved by the State Board of
9 Education.

10 (I) (Blank).

11 (J) (Blank).

12 (K) Grants to Laboratory and Alternative Schools.

13 In calculating the amount to be paid to the governing board
14 of a public university that operates a laboratory school under
15 this Section or to any alternative school that is operated by a
16 regional superintendent of schools, the State Board of
17 Education shall require by rule such reporting requirements as
18 it deems necessary.

19 As used in this Section, "laboratory school" means a public
20 school which is created and operated by a public university and
21 approved by the State Board of Education. The governing board
22 of a public university which receives funds from the State
23 Board under this subsection (K) may not increase the number of

1 students enrolled in its laboratory school from a single
2 district, if that district is already sending 50 or more
3 students, except under a mutual agreement between the school
4 board of a student's district of residence and the university
5 which operates the laboratory school. A laboratory school may
6 not have more than 1,000 students, excluding students with
7 disabilities in a special education program.

8 As used in this Section, "alternative school" means a
9 public school which is created and operated by a Regional
10 Superintendent of Schools and approved by the State Board of
11 Education. Such alternative schools may offer courses of
12 instruction for which credit is given in regular school
13 programs, courses to prepare students for the high school
14 equivalency testing program or vocational and occupational
15 training. A regional superintendent of schools may contract
16 with a school district or a public community college district
17 to operate an alternative school. An alternative school serving
18 more than one educational service region may be established by
19 the regional superintendents of schools of the affected
20 educational service regions. An alternative school serving
21 more than one educational service region may be operated under
22 such terms as the regional superintendents of schools of those
23 educational service regions may agree.

24 Each laboratory and alternative school shall file, on forms
25 provided by the State Superintendent of Education, an annual
26 State aid claim which states the Average Daily Attendance of

1 the school's students by month. The best 3 months' Average
2 Daily Attendance shall be computed for each school. The general
3 State aid entitlement shall be computed by multiplying the
4 applicable Average Daily Attendance by the Foundation Level as
5 determined under this Section.

6 (L) Payments, Additional Grants in Aid and Other Requirements.

7 (1) For a school district operating under the financial
8 supervision of an Authority created under Article 34A, the
9 general State aid otherwise payable to that district under this
10 Section, but not the supplemental general State aid, shall be
11 reduced by an amount equal to the budget for the operations of
12 the Authority as certified by the Authority to the State Board
13 of Education, and an amount equal to such reduction shall be
14 paid to the Authority created for such district for its
15 operating expenses in the manner provided in Section 18-11. The
16 remainder of general State school aid for any such district
17 shall be paid in accordance with Article 34A when that Article
18 provides for a disposition other than that provided by this
19 Article.

20 (2) (Blank).

21 (3) Summer school. Summer school payments shall be made as
22 provided in Section 18-4.3.

23 (M) Education Funding Advisory Board.

24 The Education Funding Advisory Board, hereinafter in this

1 subsection (M) referred to as the "Board", is hereby created.
2 The Board shall consist of 5 members who are appointed by the
3 Governor, by and with the advice and consent of the Senate. The
4 members appointed shall include representatives of education,
5 business, and the general public. One of the members so
6 appointed shall be designated by the Governor at the time the
7 appointment is made as the chairperson of the Board. The
8 initial members of the Board may be appointed any time after
9 the effective date of this amendatory Act of 1997. The regular
10 term of each member of the Board shall be for 4 years from the
11 third Monday of January of the year in which the term of the
12 member's appointment is to commence, except that of the 5
13 initial members appointed to serve on the Board, the member who
14 is appointed as the chairperson shall serve for a term that
15 commences on the date of his or her appointment and expires on
16 the third Monday of January, 2002, and the remaining 4 members,
17 by lots drawn at the first meeting of the Board that is held
18 after all 5 members are appointed, shall determine 2 of their
19 number to serve for terms that commence on the date of their
20 respective appointments and expire on the third Monday of
21 January, 2001, and 2 of their number to serve for terms that
22 commence on the date of their respective appointments and
23 expire on the third Monday of January, 2000. All members
24 appointed to serve on the Board shall serve until their
25 respective successors are appointed and confirmed. Vacancies
26 shall be filled in the same manner as original appointments. If

1 a vacancy in membership occurs at a time when the Senate is not
2 in session, the Governor shall make a temporary appointment
3 until the next meeting of the Senate, when he or she shall
4 appoint, by and with the advice and consent of the Senate, a
5 person to fill that membership for the unexpired term. If the
6 Senate is not in session when the initial appointments are
7 made, those appointments shall be made as in the case of
8 vacancies.

9 The Education Funding Advisory Board shall be deemed
10 established, and the initial members appointed by the Governor
11 to serve as members of the Board shall take office, on the date
12 that the Governor makes his or her appointment of the fifth
13 initial member of the Board, whether those initial members are
14 then serving pursuant to appointment and confirmation or
15 pursuant to temporary appointments that are made by the
16 Governor as in the case of vacancies.

17 The State Board of Education shall provide such staff
18 assistance to the Education Funding Advisory Board as is
19 reasonably required for the proper performance by the Board of
20 its responsibilities.

21 For school years after the 2000-2001 school year, the
22 Education Funding Advisory Board, in consultation with the
23 State Board of Education, shall make recommendations as
24 provided in this subsection (M) to the General Assembly for the
25 foundation level under subdivision (B)(3) of this Section and
26 for the supplemental general State aid grant level under

1 subsection (H) of this Section for districts with high
2 concentrations of children from poverty. The recommended
3 foundation level shall be determined based on a methodology
4 which incorporates the basic education expenditures of
5 low-spending schools exhibiting high academic performance. The
6 Education Funding Advisory Board shall make such
7 recommendations to the General Assembly on January 1 of odd
8 numbered years, beginning January 1, 2001.

9 (N) (Blank).

10 (O) References.

11 (1) References in other laws to the various subdivisions of
12 Section 18-8 as that Section existed before its repeal and
13 replacement by this Section 18-8.05 shall be deemed to refer to
14 the corresponding provisions of this Section 18-8.05, to the
15 extent that those references remain applicable.

16 (2) References in other laws to State Chapter 1 funds shall
17 be deemed to refer to the supplemental general State aid
18 provided under subsection (H) of this Section.

19 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
20 changes to this Section. Under Section 6 of the Statute on
21 Statutes there is an irreconcilable conflict between Public Act
22 93-808 and Public Act 93-838. Public Act 93-838, being the last
23 acted upon, is controlling. The text of Public Act 93-838 is

1 the law regardless of the text of Public Act 93-808.

2 (Source: P.A. 96-45, eff. 7-15-09; 96-152, eff. 8-7-09; 96-300,
3 eff. 8-11-09; 96-328, eff. 8-11-09; 96-640, eff. 8-24-09;
4 96-959, eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1480, eff.
5 11-18-10; 97-339, eff. 8-12-11; 97-351, eff. 8-12-11; 97-742,
6 eff. 6-30-13; 97-813, eff. 7-13-12.)

7 (105 ILCS 5/19-1)

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

9 (a) School districts shall not be subject to the provisions
10 limiting their indebtedness prescribed in "An Act to limit the
11 indebtedness of counties having a population of less than
12 500,000 and townships, school districts and other municipal
13 corporations having a population of less than 300,000",
14 approved February 15, 1928, as amended.

15 No school districts maintaining grades K through 8 or 9
16 through 12 shall become indebted in any manner or for any
17 purpose to an amount, including existing indebtedness, in the
18 aggregate exceeding 6.9% on the value of the taxable property
19 therein to be ascertained by the highest last assessment for
20 State and county taxes for any of the 3 years last available at
21 the time of the incurring of such indebtedness or, until
22 ~~January 1, 1983, if greater, the sum that is produced by~~
23 ~~multiplying the school district's 1978 equalized assessed~~
24 ~~valuation by the debt limitation percentage in effect on~~
25 ~~January 1, 1979, previous to the incurring of such~~

1 ~~indebtedness.~~

2 No school districts maintaining grades K through 12 shall
3 become indebted in any manner or for any purpose to an amount,
4 including existing indebtedness, in the aggregate exceeding
5 13.8% on the value of the taxable property therein to be
6 ascertained by the highest last assessment for State and county
7 taxes for any of the 3 years last available at the time of the
8 incurring of such indebtedness ~~or, until January 1, 1983, if~~
9 ~~greater, the sum that is produced by multiplying the school~~
10 ~~district's 1978 equalized assessed valuation by the debt~~
11 ~~limitation percentage in effect on January 1, 1979, previous to~~
12 ~~the incurring of such indebtedness.~~

13 No partial elementary unit district, as defined in Article
14 11E of this Code, shall become indebted in any manner or for
15 any purpose in an amount, including existing indebtedness, in
16 the aggregate exceeding 6.9% of the value of the taxable
17 property of the entire district, to be ascertained by the last
18 assessment for State and county taxes, plus an amount,
19 including existing indebtedness, in the aggregate exceeding
20 6.9% of the value of the taxable property of that portion of
21 the district included in the elementary and high school
22 classification, to be ascertained by the last assessment for
23 State and county taxes. Moreover, no partial elementary unit
24 district, as defined in Article 11E of this Code, shall become
25 indebted on account of bonds issued by the district for high
26 school purposes in the aggregate exceeding 6.9% of the value of

1 the taxable property of the entire district, to be ascertained
2 by the last assessment for State and county taxes, nor shall
3 the district become indebted on account of bonds issued by the
4 district for elementary purposes in the aggregate exceeding
5 6.9% of the value of the taxable property for that portion of
6 the district included in the elementary and high school
7 classification, to be ascertained by the last assessment for
8 State and county taxes.

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

21 (a-5) Notwithstanding any other provisions of this Section
22 or the provisions of any other law, bonds issued by any school
23 district for school security purposes without a referendum
24 pursuant to Section 19-3 of this Code are not considered
25 indebtedness for purposes of subsection (a) of this Section.

26 (a-10) Notwithstanding any other provisions of this

1 Section or the provisions of any other law, bonds issued by any
2 school district pursuant to referendum approval in accordance
3 with either Section 19-2 or Section 19-3 of this Code are not
4 considered indebtedness for purposes of any statutory
5 limitation and may be issued in an amount or amounts, including
6 existing indebtedness, in excess of any statutory limitation as
7 to indebtedness if the public question submitted to the voters
8 for the approval of the bonds contains the words "such bonds
9 shall not be considered indebtedness for any statutory
10 limitation". The certification of the bond proposition to the
11 election authority shall include this wording if the school
12 board decides to include it as part of the public question. The
13 school board is authorized, but not required, to include such
14 wording in the bond proposition.

15 (a-15) Notwithstanding any other provisions of this
16 Section or the provisions of any other law, bonds issued by any
17 school district to refund bonds that are excepted in whole or
18 in part from the general school district debt limit prescribed
19 in subsection (a) of this Section or that are authorized to be
20 issued by this Section are excepted from the debt limit
21 prescribed in subsection (a) of this Section to the same extent
22 as the refunded bonds.

23 (b) Notwithstanding the debt limitation prescribed in
24 subsection (a) of this Section, additional indebtedness may be
25 incurred in an amount not to exceed the estimated cost of
26 acquiring or improving school sites or constructing and

1 equipping additional building facilities under the following
2 conditions:

3 (1) Whenever the enrollment of students for the next
4 school year is estimated by the board of education to
5 increase over the actual present enrollment by not less
6 than 35% or by not less than 200 students or the actual
7 present enrollment of students has increased over the
8 previous school year by not less than 35% or by not less
9 than 200 students and the board of education determines
10 that additional school sites or building facilities are
11 required as a result of such increase in enrollment; and

12 (2) When the Regional Superintendent of Schools having
13 jurisdiction over the school district and the State
14 Superintendent of Education concur in such enrollment
15 projection or increase and approve the need for such
16 additional school sites or building facilities and the
17 estimated cost thereof; and

18 (3) When the voters in the school district approve a
19 proposition for the issuance of bonds for the purpose of
20 acquiring or improving such needed school sites or
21 constructing and equipping such needed additional building
22 facilities at an election called and held for that purpose.
23 Notice of such an election shall state that the amount of
24 indebtedness proposed to be incurred would exceed the debt
25 limitation otherwise applicable to the school district.
26 The ballot for such proposition shall state what percentage

1 of the equalized assessed valuation will be outstanding in
2 bonds if the proposed issuance of bonds is approved by the
3 voters; or

4 (4) Notwithstanding the provisions of paragraphs (1)
5 through (3) of this subsection (b), if the school board
6 determines that additional facilities are needed to
7 provide a quality educational program and not less than 2/3
8 of those voting in an election called by the school board
9 on the question approve the issuance of bonds for the
10 construction of such facilities, the school district may
11 issue bonds for this purpose; or

12 (5) Notwithstanding the provisions of paragraphs (1)
13 through (3) of this subsection (b), if (i) the school
14 district has previously availed itself of the provisions of
15 paragraph (4) of this subsection (b) to enable it to issue
16 bonds, (ii) the voters of the school district have not
17 defeated a proposition for the issuance of bonds since the
18 referendum described in paragraph (4) of this subsection
19 (b) was held, (iii) the school board determines that
20 additional facilities are needed to provide a quality
21 educational program, and (iv) a majority of those voting in
22 an election called by the school board on the question
23 approve the issuance of bonds for the construction of such
24 facilities, the school district may issue bonds for this
25 purpose.

26 In no event shall the indebtedness incurred pursuant to

1 this subsection (b) and the existing indebtedness of the school
2 district exceed 15% of the value of the taxable property
3 therein to be ascertained by the last assessment for State and
4 county taxes, previous to the incurring of such indebtedness
5 or, until January 1, 1983, if greater, the sum that is produced
6 by multiplying the school district's 1978 equalized assessed
7 valuation by the debt limitation percentage in effect on
8 January 1, 1979.

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

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

21 (d) Notwithstanding the debt limitation prescribed in
22 subsection (a) of this Section, a school district that meets
23 all the criteria set forth in paragraphs (1) and (2) of this
24 subsection (d) may incur an additional indebtedness in an
25 amount not to exceed \$4,500,000, even though the amount of the
26 additional indebtedness authorized by this subsection (d),

1 when incurred and added to the aggregate amount of indebtedness
2 of the district existing immediately prior to the district
3 incurring the additional indebtedness authorized by this
4 subsection (d), causes the aggregate indebtedness of the
5 district to exceed the debt limitation otherwise applicable to
6 that district under subsection (a):

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

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

1 additional functions in, the new school building being
2 constructed to replace a school building closed as the
3 result of mine subsidence damage, or both such purposes.

4 (e) (Blank).

5 (f) Notwithstanding the provisions of subsection (a) of
6 this Section or of any other law, bonds in not to exceed the
7 aggregate amount of \$5,500,000 and issued by a school district
8 meeting the following criteria shall not be considered
9 indebtedness for purposes of any statutory limitation and may
10 be issued in an amount or amounts, including existing
11 indebtedness, in excess of any heretofore or hereafter imposed
12 statutory limitation as to indebtedness:

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

18 (2) The board of education shall also determine by
19 resolution that the improvements to be financed with the
20 proceeds of the bonds are needed because of the projected
21 enrollment increases.

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

26 Notwithstanding the provisions of subsection (a) of this

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

9 (g) Notwithstanding the provisions of subsection (a) of
10 this Section or any other law, bonds in not to exceed an
11 aggregate amount of 25% of the equalized assessed value of the
12 taxable property of a school district and issued by a school
13 district meeting the criteria in paragraphs (i) through (iv) of
14 this subsection shall not be considered indebtedness for
15 purposes of any statutory limitation and may be issued pursuant
16 to resolution of the school board in an amount or amounts,
17 including existing indebtedness, in excess of any statutory
18 limitation of indebtedness heretofore or hereafter imposed:

19 (i) The bonds are issued for the purpose of
20 constructing a new high school building to replace two
21 adjacent existing buildings which together house a single
22 high school, each of which is more than 65 years old, and
23 which together are located on more than 10 acres and less
24 than 11 acres of property.

25 (ii) At the time the resolution authorizing the
26 issuance of the bonds is adopted, the cost of constructing

1 a new school building to replace the existing school
2 building is less than 60% of the cost of repairing the
3 existing school building.

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

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

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

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

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

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

26 (iv) The bonds are issued pursuant to Sections 19-2

1 through 19-7 of this Code.

2 (i) Notwithstanding any other provisions of this Section or
3 the provisions of any other law, until January 1, 1998, a
4 community unit school district maintaining grades K through 12
5 may issue bonds up to an amount, including existing
6 indebtedness, not exceeding 27% of the equalized assessed value
7 of the taxable property in the district, if all of the
8 following conditions are met:

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

11 (ii) The bonds are issued for the capital improvement,
12 renovation, rehabilitation, or replacement of existing
13 school buildings of the district, all of which existing
14 buildings were originally constructed not less than 80
15 years ago;

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

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

21 (j) Notwithstanding any other provisions of this Section or
22 the provisions of any other law, until January 1, 1999, a
23 community unit school district maintaining grades K through 12
24 may issue bonds up to an amount, including existing
25 indebtedness, not exceeding 27% of the equalized assessed value
26 of the taxable property in the district if all of the following

1 conditions are met:

2 (i) The school district has an equalized assessed
3 valuation for calendar year 1995 of less than \$140,000,000
4 and a best 3 months average daily attendance for the
5 1995-96 school year of at least 2,800;

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

10 (iii) At the time of the sale of the bonds, the board
11 of education determines by resolution that a new high
12 school is needed because of projected enrollment
13 increases;

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

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

19 (k) Notwithstanding the debt limitation prescribed in
20 subsection (a) of this Section, a school district that meets
21 all the criteria set forth in paragraphs (1) through (4) of
22 this subsection (k) may issue bonds to incur an additional
23 indebtedness in an amount not to exceed \$4,000,000 even though
24 the amount of the additional indebtedness authorized by this
25 subsection (k), when incurred and added to the aggregate amount
26 of indebtedness of the school district existing immediately

1 prior to the school district incurring such additional
2 indebtedness, causes the aggregate indebtedness of the school
3 district to exceed or increases the amount by which the
4 aggregate indebtedness of the district already exceeds the debt
5 limitation otherwise applicable to that school district under
6 subsection (a):

7 (1) the school district is located in 2 counties, and a
8 referendum to authorize the additional indebtedness was
9 approved by a majority of the voters of the school district
10 voting on the proposition to authorize that indebtedness;

11 (2) the additional indebtedness is for the purpose of
12 financing a multi-purpose room addition to the existing
13 high school;

14 (3) the additional indebtedness, together with the
15 existing indebtedness of the school district, shall not
16 exceed 17.4% of the value of the taxable property in the
17 school district, to be ascertained by the last assessment
18 for State and county taxes; and

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

22 (1) Notwithstanding any other provisions of this Section or
23 the provisions of any other law, until January 1, 2000, a
24 school district maintaining grades kindergarten through 8 may
25 issue bonds up to an amount, including existing indebtedness,
26 not exceeding 15% of the equalized assessed value of the

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

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

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

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

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

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

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

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

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

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

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

11 (n) Notwithstanding the debt limitation prescribed in
12 subsection (a) of this Section or any other provisions of this
13 Section or of any other law, a school district that meets all
14 of the criteria set forth in paragraphs (i) through (vi) of
15 this subsection (n) may incur additional indebtedness by the
16 issuance of bonds in an amount not exceeding the amount
17 certified by the Capital Development Board to the school
18 district as provided in paragraph (iii) of this subsection (n),
19 even though the amount of the additional indebtedness so
20 authorized, when incurred and added to the aggregate amount of
21 indebtedness of the district existing immediately prior to the
22 district incurring the additional indebtedness authorized by
23 this subsection (n), causes the aggregate indebtedness of the
24 district to exceed the debt limitation otherwise applicable by
25 law to that district:

26 (i) The school district applies to the State Board of

1 Education for a school construction project grant and
2 submits a district facilities plan in support of its
3 application pursuant to Section 5-20 of the School
4 Construction Law.

5 (ii) The school district's application and facilities
6 plan are approved by, and the district receives a grant
7 entitlement for a school construction project issued by,
8 the State Board of Education under the School Construction
9 Law.

10 (iii) The school district has exhausted its bonding
11 capacity or the unused bonding capacity of the district is
12 less than the amount certified by the Capital Development
13 Board to the district under Section 5-15 of the School
14 Construction Law as the dollar amount of the school
15 construction project's cost that the district will be
16 required to finance with non-grant funds in order to
17 receive a school construction project grant under the
18 School Construction Law.

19 (iv) The bonds are issued for a "school construction
20 project", as that term is defined in Section 5-5 of the
21 School Construction Law, in an amount that does not exceed
22 the dollar amount certified, as provided in paragraph (iii)
23 of this subsection (n), by the Capital Development Board to
24 the school district under Section 5-15 of the School
25 Construction Law.

26 (v) The voters of the district approve a proposition

1 for the issuance of the bonds at a referendum held after
2 the criteria specified in paragraphs (i) and (iii) of this
3 subsection (n) are met.

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

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

13 (i) the school district has an equalized assessed
14 valuation for calendar year 2001 of at least \$737,000,000
15 and an enrollment for the 2002-2003 school year of at least
16 8,500;

17 (ii) the bonds are issued to purchase school sites,
18 build and equip a new high school, build and equip a new
19 junior high school, build and equip 5 new elementary
20 schools, and make technology and other improvements and
21 additions to existing schools;

22 (iii) at the time of the sale of the bonds, the board
23 of education determines by resolution that the sites and
24 new or improved facilities are needed because of projected
25 enrollment increases;

26 (iv) at least 57% of those voting in a general election

1 held prior to January 1, 2003 approved a proposition for
2 the issuance of the bonds; and

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

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

11 (i) The school district has an equalized assessed
12 valuation for calendar year 2001 of at least \$295,741,187
13 and a best 3 months' average daily attendance for the
14 2002-2003 school year of at least 2,394.

15 (ii) The bonds are issued to build and equip 3
16 elementary school buildings; build and equip one middle
17 school building; and alter, repair, improve, and equip all
18 existing school buildings in the district.

19 (iii) At the time of the sale of the bonds, the board
20 of education determines by resolution that the project is
21 needed because of expanding growth in the school district
22 and a projected enrollment increase.

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

25 (p-5) Notwithstanding any other provisions of this Section
26 or the provisions of any other law, bonds issued by a community

1 unit school district maintaining grades K through 12 shall not
2 be considered indebtedness for purposes of any statutory
3 limitation and may be issued in an amount or amounts, including
4 existing indebtedness, in excess of any heretofore or hereafter
5 imposed statutory limitation as to indebtedness, if all of the
6 following conditions are met:

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

10 (ii) At least 2 school buildings that were constructed
11 40 or more years prior to the issuance of the bonds will be
12 demolished and will be replaced by new buildings or
13 additions to one or more existing buildings.

14 (iii) Voters of the district approve a proposition for
15 the issuance of the bonds at a regularly scheduled
16 election.

17 (iv) At the time of the sale of the bonds, the school
18 board determines by resolution that the new buildings or
19 building additions are needed because of an increase in
20 enrollment projected by the school board.

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

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

26 (p-10) Notwithstanding any other provisions of this

1 Section or the provisions of any other law, bonds issued by a
2 community consolidated school district maintaining grades K
3 through 8 shall not be considered indebtedness for purposes of
4 any statutory limitation and may be issued in an amount or
5 amounts, including existing indebtedness, in excess of any
6 heretofore or hereafter imposed statutory limitation as to
7 indebtedness, if all of the following conditions are met:

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

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

13 (iii) Voters of the district approve a proposition for
14 the issuance of the bonds at a regularly scheduled
15 election.

16 (iv) At the time of the sale of the bonds, the school
17 board determines by resolution that the school sites and
18 building additions are needed because of an increase in
19 enrollment projected by the school board.

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

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

25 (p-15) In addition to all other authority to issue bonds,
26 the Oswego Community Unit School District Number 308 may issue

1 bonds with an aggregate principal amount not to exceed
2 \$450,000,000, but only if all of the following conditions are
3 met:

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

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

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

25 (iv) The bonds are issued in accordance with this
26 Article 19.

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

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

7 (p-20) In addition to all other authority to issue bonds,
8 the Lincoln-Way Community High School District Number 210 may
9 issue bonds with an aggregate principal amount not to exceed
10 \$225,000,000, but only if all of the following conditions are
11 met:

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

15 (ii) At the time of the sale of the bonds, the school
16 board determines, by resolution, that: (A) the building and
17 equipping of the new high school buildings, the altering,
18 repairing, and equipping of existing school buildings, and
19 the improvement of school sites, as the case may be, are
20 required as a result of a projected increase in the
21 enrollment of students in the district; and (B) the sale of
22 bonds for these purposes is authorized by legislation that
23 exempts the debt incurred on the bonds from the district's
24 statutory debt limitation.

25 (iii) The bonds are issued, in one or more bond issues,
26 on or before March 21, 2011, but the aggregate principal

1 amount issued in all such bond issues combined must not
2 exceed \$225,000,000.

3 (iv) The bonds are issued in accordance with this
4 Article 19.

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

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

11 (p-25) In addition to all other authority to issue bonds,
12 Rochester Community Unit School District 3A may issue bonds
13 with an aggregate principal amount not to exceed \$18,500,000,
14 but only if all of the following conditions are met:

15 (i) The voters of the district approve a proposition
16 for the bond issuance at the general primary election held
17 in 2008.

18 (ii) At the time of the sale of the bonds, the school
19 board determines, by resolution, that: (A) the building and
20 equipping of a new high school building; the addition of
21 classrooms and support facilities at the high school,
22 middle school, and elementary school; the altering,
23 repairing, and equipping of existing school buildings; and
24 the improvement of school sites, as the case may be, are
25 required as a result of a projected increase in the
26 enrollment of students in the district; and (B) the sale of

1 bonds for these purposes is authorized by a law that
2 exempts the debt incurred on the bonds from the district's
3 statutory debt limitation.

4 (iii) The bonds are issued, in one or more bond issues,
5 on or before December 31, 2012, but the aggregate principal
6 amount issued in all such bond issues combined must not
7 exceed \$18,500,000.

8 (iv) The bonds are issued in accordance with this
9 Article 19.

10 (v) The proceeds of the bonds are used to accomplish
11 only those projects approved by the voters at the primary
12 election held in 2008.

13 The debt incurred on any bonds issued under this subsection
14 (p-25) shall not be considered indebtedness for purposes of any
15 statutory debt limitation.

16 (p-30) In addition to all other authority to issue bonds,
17 Prairie Grove Consolidated School District 46 may issue bonds
18 with an aggregate principal amount not to exceed \$30,000,000,
19 but only if all of the following conditions are met:

20 (i) The voters of the district approve a proposition
21 for the bond issuance at an election held in 2008.

22 (ii) At the time of the sale of the bonds, the school
23 board determines, by resolution, that (A) the building and
24 equipping of a new school building and additions to
25 existing school buildings are required as a result of a
26 projected increase in the enrollment of students in the

1 district and (B) the altering, repairing, and equipping of
2 existing school buildings are required because of the age
3 of the existing school buildings.

4 (iii) The bonds are issued, in one or more bond
5 issuances, on or before December 31, 2012; however, the
6 aggregate principal amount issued in all such bond
7 issuances combined must not exceed \$30,000,000.

8 (iv) The bonds are issued in accordance with this
9 Article.

10 (v) The proceeds of the bonds are used to accomplish
11 only those projects approved by the voters at an election
12 held in 2008.

13 The debt incurred on any bonds issued under this subsection
14 (p-30) shall not be considered indebtedness for purposes of any
15 statutory debt limitation.

16 (p-35) In addition to all other authority to issue bonds,
17 Prairie Hill Community Consolidated School District 133 may
18 issue bonds with an aggregate principal amount not to exceed
19 \$13,900,000, but only if all of the following conditions are
20 met:

21 (i) The voters of the district approved a proposition
22 for the bond issuance at an election held on April 17,
23 2007.

24 (ii) At the time of the sale of the bonds, the school
25 board determines, by resolution, that (A) the improvement
26 of the site of and the building and equipping of a school

1 building are required as a result of a projected increase
2 in the enrollment of students in the district and (B) the
3 repairing and equipping of the Prairie Hill Elementary
4 School building is required because of the age of that
5 school building.

6 (iii) The bonds are issued, in one or more bond
7 issuances, on or before December 31, 2011, but the
8 aggregate principal amount issued in all such bond
9 issuances combined must not exceed \$13,900,000.

10 (iv) The bonds are issued in accordance with this
11 Article.

12 (v) The proceeds of the bonds are used to accomplish
13 only those projects approved by the voters at an election
14 held on April 17, 2007.

15 The debt incurred on any bonds issued under this subsection
16 (p-35) shall not be considered indebtedness for purposes of any
17 statutory debt limitation.

18 (p-40) In addition to all other authority to issue bonds,
19 Mascoutah Community Unit District 19 may issue bonds with an
20 aggregate principal amount not to exceed \$55,000,000, but only
21 if all of the following conditions are met:

22 (1) The voters of the district approve a proposition
23 for the bond issuance at a regular election held on or
24 after November 4, 2008.

25 (2) At the time of the sale of the bonds, the school
26 board determines, by resolution, that (i) the building and

1 equipping of a new high school building is required as a
2 result of a projected increase in the enrollment of
3 students in the district and the age and condition of the
4 existing high school building, (ii) the existing high
5 school building will be demolished, and (iii) the sale of
6 bonds is authorized by statute that exempts the debt
7 incurred on the bonds from the district's statutory debt
8 limitation.

9 (3) The bonds are issued, in one or more bond
10 issuances, on or before December 31, 2011, but the
11 aggregate principal amount issued in all such bond
12 issuances combined must not exceed \$55,000,000.

13 (4) The bonds are issued in accordance with this
14 Article.

15 (5) The proceeds of the bonds are used to accomplish
16 only those projects approved by the voters at a regular
17 election held on or after November 4, 2008.

18 The debt incurred on any bonds issued under this subsection
19 (p-40) shall not be considered indebtedness for purposes of any
20 statutory debt limitation.

21 (p-45) Notwithstanding the provisions of subsection (a) of
22 this Section or of any other law, bonds issued pursuant to
23 Section 19-3.5 of this Code shall not be considered
24 indebtedness for purposes of any statutory limitation if the
25 bonds are issued in an amount or amounts, including existing
26 indebtedness of the school district, not in excess of 18.5% of

1 the value of the taxable property in the district to be
2 ascertained by the last assessment for State and county taxes.

3 (p-50) Notwithstanding the provisions of subsection (a) of
4 this Section or of any other law, bonds issued pursuant to
5 Section 19-3.10 of this Code shall not be considered
6 indebtedness for purposes of any statutory limitation if the
7 bonds are issued in an amount or amounts, including existing
8 indebtedness of the school district, not in excess of 43% of
9 the value of the taxable property in the district to be
10 ascertained by the last assessment for State and county taxes.

11 (p-55) In addition to all other authority to issue bonds,
12 Belle Valley School District 119 may issue bonds with an
13 aggregate principal amount not to exceed \$47,500,000, but only
14 if all of the following conditions are met:

15 (1) The voters of the district approve a proposition
16 for the bond issuance at an election held on or after April
17 7, 2009.

18 (2) Prior to the issuance of the bonds, the school
19 board determines, by resolution, that (i) the building and
20 equipping of a new school building is required as a result
21 of mine subsidence in an existing school building and
22 because of the age and condition of another existing school
23 building and (ii) the issuance of bonds is authorized by
24 statute that exempts the debt incurred on the bonds from
25 the district's statutory debt limitation.

26 (3) The bonds are issued, in one or more bond

1 issuances, on or before March 31, 2014, but the aggregate
2 principal amount issued in all such bond issuances combined
3 must not exceed \$47,500,000.

4 (4) The bonds are issued in accordance with this
5 Article.

6 (5) The proceeds of the bonds are used to accomplish
7 only those projects approved by the voters at an election
8 held on or after April 7, 2009.

9 The debt incurred on any bonds issued under this subsection
10 (p-55) shall not be considered indebtedness for purposes of any
11 statutory debt limitation. Bonds issued under this subsection
12 (p-55) must mature within not to exceed 30 years from their
13 date, notwithstanding any other law to the contrary.

14 (p-60) In addition to all other authority to issue bonds,
15 Wilmington Community Unit School District Number 209-U may
16 issue bonds with an aggregate principal amount not to exceed
17 \$2,285,000, but only if all of the following conditions are
18 met:

19 (1) The proceeds of the bonds are used to accomplish
20 only those projects approved by the voters at the general
21 primary election held on March 21, 2006.

22 (2) Prior to the issuance of the bonds, the school
23 board determines, by resolution, that (i) the projects
24 approved by the voters were and are required because of the
25 age and condition of the school district's prior and
26 existing school buildings and (ii) the issuance of the

1 bonds is authorized by legislation that exempts the debt
2 incurred on the bonds from the district's statutory debt
3 limitation.

4 (3) The bonds are issued in one or more bond issuances
5 on or before March 1, 2011, but the aggregate principal
6 amount issued in all those bond issuances combined must not
7 exceed \$2,285,000.

8 (4) The bonds are issued in accordance with this
9 Article.

10 The debt incurred on any bonds issued under this subsection
11 (p-60) shall not be considered indebtedness for purposes of any
12 statutory debt limitation.

13 (p-65) In addition to all other authority to issue bonds,
14 West Washington County Community Unit School District 10 may
15 issue bonds with an aggregate principal amount not to exceed
16 \$32,200,000 and maturing over a period not exceeding 25 years,
17 but only if all of the following conditions are met:

18 (1) The voters of the district approve a proposition
19 for the bond issuance at an election held on or after
20 February 2, 2010.

21 (2) Prior to the issuance of the bonds, the school
22 board determines, by resolution, that (A) all or a portion
23 of the existing Okawville Junior/Senior High School
24 Building will be demolished; (B) the building and equipping
25 of a new school building to be attached to and the
26 alteration, repair, and equipping of the remaining portion

1 of the Okawville Junior/Senior High School Building is
2 required because of the age and current condition of that
3 school building; and (C) the issuance of bonds is
4 authorized by a statute that exempts the debt incurred on
5 the bonds from the district's statutory debt limitation.

6 (3) The bonds are issued, in one or more bond
7 issuances, on or before March 31, 2014, but the aggregate
8 principal amount issued in all such bond issuances combined
9 must not exceed \$32,200,000.

10 (4) The bonds are issued in accordance with this
11 Article.

12 (5) The proceeds of the bonds are used to accomplish
13 only those projects approved by the voters at an election
14 held on or after February 2, 2010.

15 The debt incurred on any bonds issued under this subsection
16 (p-65) shall not be considered indebtedness for purposes of any
17 statutory debt limitation.

18 (p-70) In addition to all other authority to issue bonds,
19 Cahokia Community Unit School District 187 may issue bonds with
20 an aggregate principal amount not to exceed \$50,000,000, but
21 only if all the following conditions are met:

22 (1) The voters of the district approve a proposition
23 for the bond issuance at an election held on or after
24 November 2, 2010.

25 (2) Prior to the issuance of the bonds, the school
26 board determines, by resolution, that (i) the building and

1 equipping of a new school building is required as a result
2 of the age and condition of an existing school building and
3 (ii) the issuance of bonds is authorized by a statute that
4 exempts the debt incurred on the bonds from the district's
5 statutory debt limitation.

6 (3) The bonds are issued, in one or more issuances, on
7 or before July 1, 2016, but the aggregate principal amount
8 issued in all such bond issuances combined must not exceed
9 \$50,000,000.

10 (4) The bonds are issued in accordance with this
11 Article.

12 (5) The proceeds of the bonds are used to accomplish
13 only those projects approved by the voters at an election
14 held on or after November 2, 2010.

15 The debt incurred on any bonds issued under this subsection
16 (p-70) shall not be considered indebtedness for purposes of any
17 statutory debt limitation. Bonds issued under this subsection
18 (p-70) must mature within not to exceed 25 years from their
19 date, notwithstanding any other law, including Section 19-3 of
20 this Code, to the contrary.

21 (p-75) Notwithstanding the debt limitation prescribed in
22 subsection (a) of this Section or any other provisions of this
23 Section or of any other law, the execution of leases on or
24 after January 1, 2007 and before July 1, 2011 by the Board of
25 Education of Peoria School District 150 with a public building
26 commission for leases entered into pursuant to the Public

1 Building Commission Act shall not be considered indebtedness
2 for purposes of any statutory debt limitation.

3 This subsection (p-75) applies only if the State Board of
4 Education or the Capital Development Board makes one or more
5 grants to Peoria School District 150 pursuant to the School
6 Construction Law. The amount exempted from the debt limitation
7 as prescribed in this subsection (p-75) shall be no greater
8 than the amount of one or more grants awarded to Peoria School
9 District 150 by the State Board of Education or the Capital
10 Development Board.

11 (p-80) In addition to all other authority to issue bonds,
12 Ridgeland School District 122 may issue bonds with an aggregate
13 principal amount not to exceed \$50,000,000 for the purpose of
14 refunding or continuing to refund bonds originally issued
15 pursuant to voter approval at the general election held on
16 November 7, 2000, and the debt incurred on any bonds issued
17 under this subsection (p-80) shall not be considered
18 indebtedness for purposes of any statutory debt limitation.
19 Bonds issued under this subsection (p-80) may be issued in one
20 or more issuances and must mature within not to exceed 25 years
21 from their date, notwithstanding any other law, including
22 Section 19-3 of this Code, to the contrary.

23 (p-85) In addition to all other authority to issue bonds,
24 Hall High School District 502 may issue bonds with an aggregate
25 principal amount not to exceed \$32,000,000, but only if all the
26 following conditions are met:

1 (1) The voters of the district approve a proposition
2 for the bond issuance at an election held on or after April
3 9, 2013.

4 (2) Prior to the issuance of the bonds, the school
5 board determines, by resolution, that (i) the building and
6 equipping of a new school building is required as a result
7 of the age and condition of an existing school building,
8 (ii) the existing school building should be demolished in
9 its entirety or the existing school building should be
10 demolished except for the 1914 west wing of the building,
11 and (iii) the issuance of bonds is authorized by a statute
12 that exempts the debt incurred on the bonds from the
13 district's statutory debt limitation.

14 (3) The bonds are issued, in one or more issuances, not
15 later than 5 years after the date of the referendum
16 approving the issuance of the bonds, but the aggregate
17 principal amount issued in all such bond issuances combined
18 must not exceed \$32,000,000.

19 (4) The bonds are issued in accordance with this
20 Article.

21 (5) The proceeds of the bonds are used to accomplish
22 only those projects approved by the voters at an election
23 held on or after April 9, 2013.

24 The debt incurred on any bonds issued under this subsection
25 (p-85) shall not be considered indebtedness for purposes of any
26 statutory debt limitation. Bonds issued under this subsection

1 (p-85) must mature within not to exceed 30 years from their
2 date, notwithstanding any other law, including Section 19-3 of
3 this Code, to the contrary.

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

9 (Source: P.A. 96-63, eff. 7-23-09; 96-273, eff. 8-11-09;
10 96-517, eff. 8-14-09; 96-947, eff. 6-25-10; 96-950, eff.
11 6-25-10; 96-1000, eff. 7-2-10; 96-1438, eff. 8-20-10; 96-1467,
12 eff. 8-20-10; 97-333, eff. 8-12-11; 97-834, eff. 7-20-12;
13 97-1146, eff. 1-18-13.)

14 (105 ILCS 5/19-3) (from Ch. 122, par. 19-3)

15 Sec. 19-3. Boards of education. Any school district
16 governed by a board of education and having a population of not
17 more than 500,000 inhabitants, and not governed by a special
18 Act may borrow money for the purpose of building, equipping,
19 altering or repairing school buildings or purchasing or
20 improving school sites, or acquiring and equipping
21 playgrounds, recreation grounds, athletic fields, and other
22 buildings or land used or useful for school purposes or for the
23 purpose of purchasing a site, with or without a building or
24 buildings thereon, or for the building of a house or houses on
25 such site, or for the building of a house or houses on the

1 school site of the school district, for residential purposes of
2 the superintendent, principal, or teachers of the school
3 district, and issue its negotiable coupon bonds therefor signed
4 by the president and secretary of the board, in denominations
5 of not less than \$100 nor more than \$5,000, payable at such
6 place and at such time or times, not exceeding 20 years, with
7 the exception of Lockport High School not exceeding 25 years,
8 from date of issuance, as the board of education may prescribe,
9 and bearing interest at a rate not to exceed the maximum rate
10 authorized by the Bond Authorization Act, as amended at the
11 time of the making of the contract, payable annually,
12 semiannually or quarterly, but no such bonds shall be issued
13 unless the proposition to issue them is submitted to the voters
14 of the district at a referendum held at a regularly scheduled
15 election after the board has certified the proposition to the
16 proper election authorities in accordance with the general
17 election law, a majority of all the votes cast on the
18 proposition is in favor of the proposition, and notice of such
19 bond referendum has been given either (i) in accordance with
20 the second paragraph of Section 12-1 of the Election Code
21 irrespective of whether such notice included any reference to
22 the public question as it appeared on the ballot, or (ii) for
23 an election held on or after November 1, 1998, in accordance
24 with Section 12-5 of the Election Code, or (iii) by publication
25 of a true and legible copy of the specimen ballot label
26 containing the proposition in the form in which it appeared or

1 will appear on the official ballot label on the day of the
2 election at least 5 days before the day of the election in at
3 least one newspaper published in and having a general
4 circulation in the district, irrespective of any other
5 requirements of Article 12 or Section 24A-18 of the Election
6 Code, nor shall any residential site be acquired unless such
7 proposition to acquire a site is submitted to the voters of the
8 district at a referendum held at a regularly scheduled election
9 after the board has certified the proposition to the proper
10 election authorities in accordance with the general election
11 law and a majority of all the votes cast on the proposition is
12 in favor of the proposition. Nothing in this Act or in any
13 other law shall be construed to require the notice of the bond
14 referendum to be published over the name or title of the
15 election authority or the listing of maturity dates of any
16 bonds either in the notice of bond election or ballot used in
17 the bond election. The provisions of this Section concerning
18 notice of the bond referendum apply only to (i) consolidated
19 primary elections held prior to January 1, 2002 and the
20 consolidated election held on April 17, 2007 at which not less
21 than 60% of the voters voting on the bond proposition voted in
22 favor of the bond proposition, and (ii) other elections held
23 before July 1, 1999; otherwise, notices required in connection
24 with the submission of public questions shall be as set forth
25 in Section 12-5 of the Election Code. Such proposition may be
26 initiated by resolution of the school board. The requirement

1 that bonds issued pursuant to this Section be approved by
2 referendum does not apply to bonds issued to pay for the costs
3 of capital improvements or working capital expenses or both to
4 protect school students, teachers, administrators, staff,
5 visitors, coaches, spectators, and other personnel at, in, or
6 around school buildings, property, grounds, athletic fields,
7 offices, and vehicles from violence, trespass, disturbances,
8 intimidation, and other breaches of security, provided that the
9 outstanding principal amount of the bonds issued by the
10 district for such purposes does not exceed 2% of the value of
11 the taxable property therein, to be ascertained by the highest
12 assessment for State and county taxes for any of the 3 years
13 last available at the time of the incurring of such
14 indebtedness.

15 With respect to instruments for the payment of money issued
16 under this Section either before, on, or after the effective
17 date of this amendatory Act of 1989, it is and always has been
18 the intention of the General Assembly (i) that the Omnibus Bond
19 Acts are and always have been supplementary grants of power to
20 issue instruments in accordance with the Omnibus Bond Acts,
21 regardless of any provision of this Act that may appear to be
22 or to have been more restrictive than those Acts, (ii) that the
23 provisions of this Section are not a limitation on the
24 supplementary authority granted by the Omnibus Bond Acts, and
25 (iii) that instruments issued under this Section within the
26 supplementary authority granted by the Omnibus Bond Acts are

1 not invalid because of any provision of this Act that may
2 appear to be or to have been more restrictive than those Acts.

3 The proceeds of any bonds issued under authority of this
4 Section shall be deposited and accounted for separately within
5 the Site and Construction/Capital Improvements Fund.

6 (Source: P.A. 95-30, eff. 8-7-07; 96-787, eff. 8-28-09.)

7 (105 ILCS 5/20-2) (from Ch. 122, par. 20-2)

8 Sec. 20-2. Indebtedness and bonds. For the purpose of
9 creating, re-creating, or increasing a working cash fund, the
10 school board of any such district may incur an indebtedness and
11 issue bonds as evidence thereof in an amount or amounts not
12 exceeding in the aggregate 85% of the taxes permitted to be
13 levied for educational purposes for the then current year to be
14 determined by multiplying the maximum educational tax rate or
15 rates applicable to such school district by the last assessed
16 valuation or assessed valuations as determined at the time of
17 the issue of said bonds plus 85% of the last known entitlement
18 of such district to taxes as by law now or hereafter enacted or
19 amended, imposed by the General Assembly of the State of
20 Illinois to replace revenue lost by units of local government
21 and school districts as a result of the abolition of ad valorem
22 personal property taxes, pursuant to Article IX, Section 5,
23 paragraph (c) of the Constitution of the State of Illinois,
24 plus 85% of the most recent amount of general State financial
25 aid and supplemental general State aid apportioned to the

1 district pursuant to Section 18-8.05 of this Code. The bonds
2 shall bear interest at not more than the maximum rate
3 authorized by law and shall mature within 20 years from the
4 date thereof. Subject to the foregoing limitations as to
5 amount, the bonds may be issued in an amount including existing
6 indebtedness which will not exceed the constitutional
7 limitation as to debt, notwithstanding any statutory debt
8 limitation to the contrary. The school board shall before or at
9 the time of issuing the bonds provide for the collection of a
10 direct annual tax upon all the taxable property within the
11 district sufficient to pay the principal thereof at maturity
12 and to pay the interest thereon as it falls due, which tax
13 shall be in addition to the maximum amount of all other taxes,
14 either educational; transportation; operations and
15 maintenance; or fire prevention and safety fund taxes, now or
16 hereafter authorized and in addition to any limitations upon
17 the levy of taxes as provided by Sections 17-2 through 17-9.

18 With respect to instruments for the payment of money issued
19 under this Section either before, on, or after the effective
20 date of this amendatory Act of 1989, it is and always has been
21 the intention of the General Assembly (i) that the Omnibus Bond
22 Acts are and always have been supplementary grants of power to
23 issue instruments in accordance with the Omnibus Bond Acts,
24 regardless of any provision of this Act that may appear to be
25 or to have been more restrictive than those Acts, (ii) that the
26 provisions of this Section are not a limitation on the

1 supplementary authority granted by the Omnibus Bond Acts, and
2 (iii) that instruments issued under this Section within the
3 supplementary authority granted by the Omnibus Bond Acts are
4 not invalid because of any provision of this Act that may
5 appear to be or to have been more restrictive than those Acts.

6 (Source: P.A. 96-1277, eff. 7-26-10.)

7 (105 ILCS 5/20-4) (from Ch. 122, par. 20-4)

8 Sec. 20-4. Use and reimbursement of fund. This Section
9 shall not apply in any school district which does not operate a
10 working cash fund.

11 Moneys derived from the issuance of bonds as authorized by
12 Section 20-2, or from any tax levied pursuant to Section 20-3,
13 shall be used only for the purposes and in the manner provided
14 in this Article. Moneys in the fund shall not be regarded as
15 current assets available for school purposes. The school board
16 may appropriate moneys to the working cash fund up to the
17 maximum amount allowable in the fund, and the working cash fund
18 may receive such appropriations and any other contributions.
19 Moneys in the fund may be used by the school board for any and
20 all school purposes and may be transferred in whole or in part
21 to the general funds or both of the school district and
22 disbursed therefrom in anticipation of the collection of taxes
23 lawfully levied for any or all purposes, ~~or~~ in anticipation of
24 such taxes as by law now or hereafter enacted or amended are
25 imposed by the General Assembly of the State of Illinois to

1 replace revenue lost by units of local government and school
2 districts as a result of the abolition of ad valorem personal
3 property taxes, pursuant to Article IX, Section 5(c) of the
4 Constitution of the State of Illinois, or in anticipation of
5 any State aid to be received by the district pursuant to
6 Article 18 of this Code. Moneys so transferred to any other
7 fund shall be deemed to be transferred in anticipation of the
8 collection of that part of the taxes so levied or to be
9 received which is in excess of the amount thereof required to
10 pay any warrants or notes and the interest thereon theretofore
11 and thereafter issued in anticipation of the collection thereof
12 and such taxes when collected shall be applied to the payment
13 of any such warrants and the interest thereon, the amount
14 estimated to be required to satisfy debt service and pension or
15 retirement obligations, as set forth in Section 12 of the State
16 Revenue Sharing Act and then to the reimbursement of such
17 working cash fund as hereinafter provided.

18 Upon receipt by the school district of any taxes or State
19 aid in anticipation of the collection whereof moneys of the
20 working cash fund have been so transferred for disbursement,
21 the fund shall immediately be reimbursed therefrom until the
22 full amount so transferred has been retransferred to the fund.
23 Unless the taxes so received and applied to the reimbursement
24 of the working cash fund prior to the first day of the eighth
25 month following the month in which due and unpaid real property
26 taxes begin to bear interest are sufficient to effect a

1 complete reimbursement of such fund for any moneys transferred
2 therefrom in anticipation of the collection of such taxes, the
3 working cash fund shall be reimbursed for the amount of the
4 deficiency therein from any other revenues accruing to the
5 educational fund, and the school board shall make provisions
6 for the immediate reimbursement of the amount of any such
7 deficiency in its next annual tax levy.

8 (Source: P.A. 96-1277, eff. 7-26-10.)

9 (105 ILCS 5/20-5) (from Ch. 122, par. 20-5)

10 Sec. 20-5. Transfer to other fund. This Section shall not
11 apply in any school district which does not operate a working
12 cash fund.

13 Moneys in the working cash fund shall be transferred from
14 the working cash fund to another fund of the district only upon
15 the authority of the school board which shall from time to time
16 by separate resolution direct the school treasurer to make
17 transfers of such sums as may be required for the purposes
18 herein authorized.

19 The resolution shall set forth (a) the taxes and State aid
20 in anticipation of which such transfer is to be made and from
21 which the working cash fund is to be reimbursed; (b) the entire
22 amount of taxes extended, or which the school board estimates
23 will be extended or received, for any year in anticipation of
24 the collection of all or part of which such transfer is to be
25 made; (c) the aggregate amount of warrants or notes theretofore

1 issued in anticipation of the collection of such taxes together
2 with the amount of interest accrued and which the school board
3 estimates will accrue thereon; (d) the aggregate amount of
4 receipts from taxes imposed to replace revenue lost by units of
5 local government and school districts as a result of the
6 abolition of ad valorem personal property taxes, pursuant to
7 Article IX, Section 5(c) of the Constitution of the State of
8 Illinois, which the corporate authorities estimate will be set
9 aside for the payment of the proportionate amount of debt
10 service and pension or retirement obligations, as required by
11 Section 12 of the State Revenue Sharing Act; (d-5) the
12 aggregate amount of any State aid to be received by the
13 district pursuant to Article 18 of this Code; and (e) the
14 aggregate amount of money theretofore transferred from the
15 working cash fund to the other fund in anticipation of the
16 collection of such taxes and State aid. The amount which any
17 such resolution shall direct the treasurer so to transfer, in
18 anticipation of the collection of taxes levied or to be
19 received for any year, together with the aggregate amount of
20 such anticipation tax warrants or notes theretofore drawn
21 against such taxes and the amount of interest accrued and
22 estimated to accrue thereon and the aggregate amount of such
23 transfers to be made in anticipation of the collection of such
24 taxes and the amount estimated to be required to satisfy debt
25 service and pension or retirement obligations, as set forth in
26 Section 12 of the State Revenue Sharing Act, shall not exceed

1 85% of the actual or estimated amount of such taxes extended or
2 to be extended or to be received as set forth in such
3 resolution. At any time moneys are available in the working
4 cash fund they shall be transferred to such other funds of the
5 district and used for any and all school purposes so as to
6 avoid, whenever possible, the issuance of anticipation tax
7 warrants or notes.

8 Moneys earned as interest from the investment of the
9 working cash fund, or any portion thereof, may be transferred
10 from the working cash fund to another fund of the district that
11 is most in need of the interest without any requirement of
12 repayment to the working cash fund, upon the authority of the
13 school board by separate resolution directing the school
14 treasurer to make such transfer and stating the purpose in
15 accordance with subsection (c) of Section 9 of the Local
16 Government Debt Reform Act.

17 (Source: P.A. 96-1277, eff. 7-26-10.)

18 Section 95. No acceleration or delay. Where this Act makes
19 changes in a statute that is represented in this Act by text
20 that is not yet or no longer in effect (for example, a Section
21 represented by multiple versions), the use of that text does
22 not accelerate or delay the taking effect of (i) the changes
23 made by this Act or (ii) provisions derived from any other
24 Public Act.

1 Section 99. Effective date. This Act takes effect July 1,
2 2013.".