



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB0344

Introduced 1/21/2005, by Rep. Lou Lang

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185	
35 ILCS 200/18-201 new	
35 ILCS 200/18-200 rep.	
105 ILCS 5/2-3.12	from Ch. 122, par. 2-3.12
105 ILCS 5/10-22.14	from Ch. 122, par. 10-22.14
105 ILCS 5/17-2.2	from Ch. 122, par. 17-2.2
105 ILCS 5/17-2.11	from Ch. 122, par. 17-2.11
105 ILCS 5/19-1	from Ch. 122, par. 19-1

Amends the Property Tax Code and the School Code. Makes changes to the Property Tax Extension Limitation Law concerning excluding bonds issued by school boards for fire prevention and safety purposes from the definition of "debt service extension base" and the exclusion of certain extensions for fire prevention and safety purposes from the aggregate extension for a school district. Repeals a provision in the Law concerning not reducing a school district's State aid. Makes changes to provisions of the School Code concerning urgent and required items in a school building safety survey report, bonds and taxes for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes (including increasing the maximum tax rate that may be levied), referendums for tax levies, and the debt limitations of school districts. Effective immediately.

LRB094 05259 BDD 35301 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning schools.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 18-185 and by adding Section 18-201 as follows:

6 (35 ILCS 200/18-185)

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

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

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

17 "Affected county" means a county of 3,000,000 or more
18 inhabitants or a county contiguous to a county of 3,000,000 or
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section
21 1-150, except as otherwise provided in this Section. For the
22 1991 through 1994 levy years only, "taxing district" includes
23 only each non-home rule taxing district having the majority of
24 its 1990 equalized assessed value within any county or counties
25 contiguous to a county with 3,000,000 or more inhabitants.
26 Beginning with the 1995 levy year, "taxing district" includes
27 only each non-home rule taxing district subject to this Law
28 before the 1995 levy year and each non-home rule taxing
29 district not subject to this Law before the 1995 levy year
30 having the majority of its 1994 equalized assessed value in an
31 affected county or counties. Beginning with the levy year in
32 which this Law becomes applicable to a taxing district as

1 provided in Section 18-213, "taxing district" also includes
2 those taxing districts made subject to this Law as provided in
3 Section 18-213.

4 "Aggregate extension" for taxing districts to which this
5 Law applied before the 1995 levy year means the annual
6 corporate extension for the taxing district and those special
7 purpose extensions that are made annually for the taxing
8 district, excluding special purpose extensions: (a) made for
9 the taxing district to pay interest or principal on general
10 obligation bonds that were approved by referendum; (b) made for
11 any taxing district to pay interest or principal on general
12 obligation bonds issued before October 1, 1991; (c) made for
13 any taxing district to pay interest or principal on bonds
14 issued to refund or continue to refund those bonds issued
15 before October 1, 1991; (d) made for any taxing district to pay
16 interest or principal on bonds issued to refund or continue to
17 refund bonds issued after October 1, 1991 that were approved by
18 referendum; (e) made for any taxing district to pay interest or
19 principal on revenue bonds issued before October 1, 1991 for
20 payment of which a property tax levy or the full faith and
21 credit of the unit of local government is pledged; however, a
22 tax for the payment of interest or principal on those bonds
23 shall be made only after the governing body of the unit of
24 local government finds that all other sources for payment are
25 insufficient to make those payments; (f) made for payments
26 under a building commission lease when the lease payments are
27 for the retirement of bonds issued by the commission before
28 October 1, 1991, to pay for the building project; (g) made for
29 payments due under installment contracts entered into before
30 October 1, 1991; (h) made for payments of principal and
31 interest on bonds issued under the Metropolitan Water
32 Reclamation District Act to finance construction projects
33 initiated before October 1, 1991; (i) made for payments of
34 principal and interest on limited bonds, as defined in Section
35 3 of the Local Government Debt Reform Act, in an amount not to
36 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; ~~and~~ (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; and (o) ~~(m)~~ 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.

25 "Aggregate extension" for the taxing districts to which
26 this Law did not apply before the 1995 levy year (except taxing
27 districts subject to this Law in accordance with Section
28 18-213) means the annual corporate extension for the taxing
29 district and those special purpose extensions that are made
30 annually for the taxing district, excluding special purpose
31 extensions: (a) made for the taxing district to pay interest or
32 principal on general obligation bonds that were approved by
33 referendum; (b) made for any taxing district to pay interest or
34 principal on general obligation bonds issued before March 1,
35 1995; (c) made for any taxing district to pay interest or
36 principal on bonds issued to refund or continue to refund those

1 bonds issued before March 1, 1995; (d) made for any taxing
2 district to pay interest or principal on bonds issued to refund
3 or continue to refund bonds issued after March 1, 1995 that
4 were approved by referendum; (e) made for any taxing district
5 to pay interest or principal on revenue bonds issued before
6 March 1, 1995 for payment of which a property tax levy or the
7 full faith and credit of the unit of local government is
8 pledged; however, a tax for the payment of interest or
9 principal on those bonds shall be made only after the governing
10 body of the unit of local government finds that all other
11 sources for payment are insufficient to make those payments;
12 (f) made for payments under a building commission lease when
13 the lease payments are for the retirement of bonds issued by
14 the commission before March 1, 1995 to pay for the building
15 project; (g) made for payments due under installment contracts
16 entered into before March 1, 1995; (h) made for payments of
17 principal and interest on bonds issued under the Metropolitan
18 Water Reclamation District Act to finance construction
19 projects initiated before October 1, 1991; (h-4) made for
20 stormwater management purposes by the Metropolitan Water
21 Reclamation District of Greater Chicago under Section 12 of the
22 Metropolitan Water Reclamation District Act; (i) made for
23 payments of principal and interest on limited bonds, as defined
24 in Section 3 of the Local Government Debt Reform Act, in an
25 amount not to exceed the debt service extension base less the
26 amount in items (b), (c), and (e) of this definition for
27 non-referendum obligations, except obligations initially
28 issued pursuant to referendum and bonds described in subsection
29 (h) of this definition; (j) made for payments of principal and
30 interest on bonds issued under Section 15 of the Local
31 Government Debt Reform Act; (k) made for payments of principal
32 and interest on bonds authorized by Public Act 88-503 and
33 issued under Section 20a of the Chicago Park District Act for
34 aquarium or museum projects; (l) made for payments of principal
35 and interest on bonds authorized by Public Act 87-1191 or
36 93-601 and (i) issued pursuant to Section 21.2 of the Cook

1 County Forest Preserve District Act, (ii) issued under Section
2 42 of the Cook County Forest Preserve District Act for
3 zoological park projects, or (iii) issued under Section 44.1 of
4 the Cook County Forest Preserve District Act for botanical
5 gardens projects; (m) made pursuant to Section 34-53.5 of the
6 School Code, whether levied annually or not; (n) made to fund
7 expenses of providing joint recreational programs for the
8 handicapped under Section 5-8 of the Park District Code or
9 Section 11-95-14 of the Illinois Municipal Code; (o) made by
10 the Chicago Park District for recreational programs for the
11 handicapped under subsection (c) of Section 7.06 of the Chicago
12 Park District Act; and (p) made for contributions to a
13 firefighter's pension fund created under Article 4 of the
14 Illinois Pension Code, to the extent of the amount certified
15 under item (5) of Section 4-134 of the Illinois Pension 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
27 the taxing district is held; (c) made for any taxing district
28 to pay interest or principal on bonds issued to refund or
29 continue to refund those bonds issued before the date on which
30 the referendum making this Law applicable to the taxing
31 district is held; (d) made for any taxing district to pay
32 interest or principal on bonds issued to refund or continue to
33 refund bonds issued after the date on which the referendum
34 making this Law applicable to the taxing district is held if
35 the bonds were approved by referendum after the date on which
36 the referendum making this Law applicable to the taxing

1 district is held; (e) made for any taxing district to pay
2 interest or principal on revenue bonds issued before the date
3 on which the referendum making this Law applicable to the
4 taxing district is held for payment of which a property tax
5 levy or the full faith and credit of the unit of local
6 government is pledged; however, a tax for the payment of
7 interest or principal on those bonds shall be made only after
8 the governing body of the unit of local government finds that
9 all other sources for payment are insufficient to make those
10 payments; (f) made for payments under a building commission
11 lease when the lease payments are for the retirement of bonds
12 issued by the commission before the date on which the
13 referendum making this Law applicable to the taxing district is
14 held to pay for the building project; (g) made for payments due
15 under installment contracts entered into before the date on
16 which the referendum making this Law applicable to the taxing
17 district is held; (h) made for payments of principal and
18 interest on limited bonds, as defined in Section 3 of the Local
19 Government Debt Reform Act, in an amount not to exceed the debt
20 service extension base less the amount in items (b), (c), and
21 (e) of this definition for non-referendum obligations, except
22 obligations initially issued pursuant to referendum; (i) made
23 for payments of principal and interest on bonds issued under
24 Section 15 of the Local Government Debt Reform Act; (j) made
25 for a qualified airport authority to pay interest or principal
26 on general obligation bonds issued for the purpose of paying
27 obligations due under, or financing airport facilities
28 required to be acquired, constructed, installed or equipped
29 pursuant to, contracts entered into before March 1, 1996 (but
30 not including any amendments to such a contract taking effect
31 on or after that date); (k) made to fund expenses of providing
32 joint recreational programs for the handicapped under Section
33 5-8 of the Park District Code or Section 11-95-14 of the
34 Illinois Municipal Code; and (l) made for contributions to a
35 firefighter's pension fund created under Article 4 of the
36 Illinois Pension Code, to the extent of the amount certified

1 under item (5) of Section 4-134 of the Illinois Pension Code.

2 "Aggregate extension" for all taxing districts to which
3 this Law applies in accordance with paragraph (2) of subsection
4 (e) of Section 18-213 means the annual corporate extension for
5 the taxing district and those special purpose extensions that
6 are made annually for the taxing district, excluding special
7 purpose extensions: (a) made for the taxing district to pay
8 interest or principal on general obligation bonds that were
9 approved by referendum; (b) made for any taxing district to pay
10 interest or principal on general obligation bonds issued before
11 the effective date of this amendatory Act of 1997; (c) made for
12 any taxing district to pay interest or principal on bonds
13 issued to refund or continue to refund those bonds issued
14 before the effective date of this amendatory Act of 1997; (d)
15 made for any taxing district to pay interest or principal on
16 bonds issued to refund or continue to refund bonds issued after
17 the effective date of this amendatory Act of 1997 if the bonds
18 were approved by referendum after the effective date of this
19 amendatory Act of 1997; (e) made for any taxing district to pay
20 interest or principal on revenue bonds issued before the
21 effective date of this amendatory Act of 1997 for payment of
22 which a property tax levy or the full faith and credit of the
23 unit of local government is pledged; however, a tax for the
24 payment of interest or principal on those bonds shall be made
25 only after the governing body of the unit of local government
26 finds that all other sources for payment are insufficient to
27 make those payments; (f) made for payments under a building
28 commission lease when the lease payments are for the retirement
29 of bonds issued by the commission before the effective date of
30 this amendatory Act of 1997 to pay for the building project;
31 (g) made for payments due under installment contracts entered
32 into before the effective date of this amendatory Act of 1997;
33 (h) made for payments of principal and interest on limited
34 bonds, as defined in Section 3 of the Local Government Debt
35 Reform Act, in an amount not to exceed the debt service
36 extension base less the amount in items (b), (c), and (e) of

1 this definition for non-referendum obligations, except
2 obligations initially issued pursuant to referendum; (i) made
3 for payments of principal and interest on bonds issued under
4 Section 15 of the Local Government Debt Reform Act; (j) made
5 for a qualified airport authority to pay interest or principal
6 on general obligation bonds issued for the purpose of paying
7 obligations due under, or financing airport facilities
8 required to be acquired, constructed, installed or equipped
9 pursuant to, contracts entered into before March 1, 1996 (but
10 not including any amendments to such a contract taking effect
11 on or after that date); (k) made to fund expenses of providing
12 joint recreational programs for the handicapped under Section
13 5-8 of the Park District Code or Section 11-95-14 of the
14 Illinois Municipal Code; and (l) made for contributions to a
15 firefighter's pension fund created under Article 4 of the
16 Illinois Pension Code, to the extent of the amount certified
17 under item (5) of Section 4-134 of the Illinois Pension Code.

18 "Debt service extension base" means an amount equal to that
19 portion of the extension for a taxing district for the 1994
20 levy year, or for those taxing districts subject to this Law in
21 accordance with Section 18-213, except for those subject to
22 paragraph (2) of subsection (e) of Section 18-213, for the levy
23 year in which the referendum making this Law applicable to the
24 taxing district is held, or for those taxing districts subject
25 to this Law in accordance with paragraph (2) of subsection (e)
26 of Section 18-213 for the 1996 levy year, constituting an
27 extension for payment of principal and interest on bonds issued
28 by the taxing district without referendum, but not including
29 excluded non-referendum bonds. For park districts (i) that were
30 first subject to this Law in 1991 or 1995 and (ii) whose
31 extension for the 1994 levy year for the payment of principal
32 and interest on bonds issued by the park district without
33 referendum (but not including excluded non-referendum bonds)
34 was less than 51% of the amount for the 1991 levy year
35 constituting an extension for payment of principal and interest
36 on bonds issued by the park district without referendum (but

1 not including excluded non-referendum bonds), "debt service
2 extension base" means an amount equal to that portion of the
3 extension for the 1991 levy year constituting an extension for
4 payment of principal and interest on bonds issued by the park
5 district without referendum (but not including excluded
6 non-referendum bonds). The debt service extension base may be
7 established or increased as provided under Section 18-212.
8 "Excluded non-referendum bonds" means (i) bonds authorized by
9 Public Act 88-503 and issued under Section 20a of the Chicago
10 Park District Act for aquarium and museum projects; (ii) bonds
11 issued under Section 15 of the Local Government Debt Reform
12 Act; ~~or~~ (iii) refunding obligations issued to refund or to
13 continue to refund obligations initially issued pursuant to
14 referendum; or (iv) bonds issued for fire prevention and safety
15 purposes under Section 17-2.11 of the School Code after the
16 effective date of this amendatory Act of the 94th General
17 Assembly and bonds issued to refund the fire prevention and
18 safety bonds issued after the effective date of this amendatory
19 Act of the 94th General Assembly.

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

28 "Aggregate extension base" means the taxing district's
29 last preceding aggregate extension as adjusted under Sections
30 18-215 through 18-230.

31 "Levy year" has the same meaning as "year" under Section
32 1-155.

33 "New property" means (i) the assessed value, after final
34 board of review or board of appeals action, of new improvements
35 or additions to existing improvements on any parcel of real
36 property that increase the assessed value of that real property

1 during the levy year multiplied by the equalization factor
2 issued by the Department under Section 17-30, (ii) the assessed
3 value, after final board of review or board of appeals action,
4 of real property not exempt from real estate taxation, which
5 real property was exempt from real estate taxation for any
6 portion of the immediately preceding levy year, multiplied by
7 the equalization factor issued by the Department under Section
8 17-30, and (iii) in counties that classify in accordance with
9 Section 4 of Article IX of the Illinois Constitution, an
10 incentive property's additional assessed value resulting from
11 a scheduled increase in the level of assessment as applied to
12 the first year final board of review market value. In addition,
13 the county clerk in a county containing a population of
14 3,000,000 or more shall include in the 1997 recovered tax
15 increment value for any school district, any recovered tax
16 increment value that was applicable to the 1995 tax year
17 calculations.

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

22 "Recovered tax increment value" means, except as otherwise
23 provided in this paragraph, the amount of the current year's
24 equalized assessed value, in the first year after a
25 municipality terminates the designation of an area as a
26 redevelopment project area previously established under the
27 Tax Increment Allocation Development Act in the Illinois
28 Municipal Code, previously established under the Industrial
29 Jobs Recovery Law in the Illinois Municipal Code, or previously
30 established under the Economic Development Area Tax Increment
31 Allocation Act, of each taxable lot, block, tract, or parcel of
32 real property in the redevelopment project area over and above
33 the initial equalized assessed value of each property in the
34 redevelopment project area. For the taxes which are extended
35 for the 1997 levy year, the recovered tax increment value for a
36 non-home rule taxing district that first became subject to this

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

25 Except as otherwise provided in this Section, "limiting
26 rate" means a fraction the numerator of which is the last
27 preceding aggregate extension base times an amount equal to one
28 plus the extension limitation defined in this Section and the
29 denominator of which is the current year's equalized assessed
30 value of all real property in the territory under the
31 jurisdiction of the taxing district during the prior levy year.
32 For those taxing districts that reduced their aggregate
33 extension for the last preceding levy year, the highest
34 aggregate extension in any of the last 3 preceding levy years
35 shall be used for the purpose of computing the limiting rate.
36 The denominator shall not include new property. The denominator

1 shall not include the recovered tax increment value.

2 (Source: P.A. 92-547, eff. 6-13-02; 93-601, eff. 1-1-04;
3 93-606, eff. 11-18-03; 93-612, eff. 11-18-03; 93-689, eff.
4 7-1-04; 93-690, eff. 7-1-04; 93-1049, eff. 11-17-04; revised
5 12-14-04.)

6 (35 ILCS 200/18-201 new)

7 Sec. 18-201. School districts.

8 (a) The aggregate extension for a school district shall not
9 include any extension (i) made for fire prevention and safety
10 purposes under Section 17-2.11 of the School Code produced by
11 that portion of the rate for that purpose in excess of the
12 district's maximum permissible rate for that purpose
13 immediately prior to the effective date of this amendatory Act
14 of the 94th General Assembly or (ii) made for payments of
15 principal and interest on fire prevention and safety bonds
16 issued under Section 17-2.11 of the School Code after the
17 effective date of this amendatory Act of the 94th General
18 Assembly or on bonds issued to refund the fire prevention and
19 safety bonds issued after the effective date of this amendatory
20 Act of the 94th General Assembly.

21 (b) The requirements of Section 18-190 of this Code for a
22 direct referendum on the imposition of a new or increased tax
23 rate shall not apply to the tax levies that are not included in
24 the aggregate extension pursuant to this Section.

25 (35 ILCS 200/18-200 rep.)

26 Section 10. The Property Tax Code is amended by repealing
27 Section 18-200.

28 Section 15. The School Code is amended by changing
29 Sections 2-3.12, 10-22.14, 17-2.2, 17-2.11, and 19-1 as
30 follows:

31 (105 ILCS 5/2-3.12) (from Ch. 122, par. 2-3.12)

32 Sec. 2-3.12. School building code. To prepare for school

1 boards with the advice of the Department of Public Health, the
2 Capital Development Board, and the State Fire Marshal a school
3 building code that will conserve the health and safety and
4 general welfare of the pupils and school personnel and others
5 who use public school facilities.

6 The document known as "Efficient and Adequate Standards for
7 the Construction of Schools" applies only to temporary school
8 facilities, new school buildings, and additions to existing
9 schools whose construction contracts are awarded after July 1,
10 1965. On or before July 1, 1967, each school board shall have
11 its school district buildings that were constructed prior to
12 January 1, 1955, surveyed by an architect or engineer licensed
13 in the State of Illinois as to minimum standards necessary to
14 conserve the health and safety of the pupils enrolled in the
15 school buildings of the district. Buildings constructed
16 between January 1, 1955 and July 1, 1965, not owned by the
17 State of Illinois, shall be surveyed by an architect or
18 engineer licensed in the State of Illinois beginning 10 years
19 after acceptance of the completed building by the school board.
20 Buildings constructed between January 1, 1955 and July 1, 1955
21 and previously exempt under the provisions of Section 35-27
22 shall be surveyed prior to July 1, 1977 by an architect or
23 engineer licensed in the State of Illinois. The architect or
24 engineer, using the document known as "Building Specifications
25 for Health and Safety in Public Schools" as a guide, shall make
26 a report of the findings of the survey to the school board,
27 giving priority in that report to fire safety problems and
28 recommendations thereon if any such problems exist. The school
29 board of each district so surveyed and receiving a report of
30 needed recommendations to be made to improve standards of
31 safety and health of the pupils enrolled has until July 1,
32 1970, or in case of buildings not owned by the State of
33 Illinois and completed between January 1, 1955 and July 1, 1965
34 or in the case of buildings previously exempt under the
35 provisions of Section 35-27 has a period of 3 years after the
36 survey is commenced, to effectuate those recommendations,

1 giving first attention to the recommendations in the survey
2 report having priority status, and is authorized to levy the
3 tax provided for in Section 17-2.11, according to the
4 provisions of that Section, to make such improvements. School
5 boards unable to effectuate those recommendations prior to July
6 1, 1970, on July 1, 1980 in the case of buildings previously
7 exempt under the provisions of Section 35-27, may petition the
8 State Superintendent of Education upon the recommendation of
9 the Regional Superintendent for an extension of time. The
10 extension of time may be granted by the State Superintendent of
11 Education for a period of one year, but may be extended from
12 year to year provided substantial progress, in the opinion of
13 the State Superintendent of Education, is being made toward
14 compliance. However, for fire protection issues, only one
15 one-year extension may be made, and no other provision of this
16 Code or an applicable code may supersede this requirement. For
17 routine inspections, fire officials shall provide written
18 notice to the principal of the school to schedule a mutually
19 agreed upon time for the fire safety check. However, no more
20 than 2 routine inspections may be made in a calendar year.

21 Within 2 years after the effective date of this amendatory
22 Act of 1983, and every 10 years thereafter, or at such other
23 times as the State Board of Education deems necessary or the
24 regional superintendent so orders, each school board subject to
25 the provisions of this Section shall again survey its school
26 buildings and effectuate any recommendations in accordance
27 with the procedures set forth herein. An architect or engineer
28 licensed in the State of Illinois is required to conduct the
29 surveys under the provisions of this Section and shall make a
30 report of the findings of the survey titled "safety survey
31 report" to the school board. The school board shall approve the
32 safety survey report, including any recommendations to
33 effectuate compliance with the code, and submit it to the
34 Regional Superintendent. The Regional Superintendent shall
35 render a decision regarding approval or denial and submit the
36 safety survey report to the State Superintendent of Education.

1 The State Superintendent of Education shall approve or deny the
2 report including recommendations to effectuate compliance with
3 the code and, if approved, issue a certificate of approval.
4 Upon receipt of the certificate of approval, the Regional
5 Superintendent shall issue an order to effect any approved
6 recommendations included in the report. Items in the report
7 shall be prioritized. Urgent items shall be considered as those
8 items related to life safety problems that present an immediate
9 hazard to the safety of students. Required items shall be
10 considered as those items that are necessary for a safe
11 environment but present less of an immediate hazard to the
12 safety of students. Urgent and required items shall be defined
13 in rules adopted by the State Board of Education. Urgent and
14 required items shall reference a specific rule in the code
15 authorized by this Section that is currently being violated or
16 will be violated within the next 12 months if the violation is
17 not remedied. The school board of each district so surveyed and
18 receiving a report of needed recommendations to be made to
19 maintain standards of safety and health of the pupils enrolled
20 shall effectuate the correction of urgent items as soon as
21 achievable to ensure the safety of the students, but in no case
22 more than one year after the date of the State Superintendent
23 of Education's approval of the recommendation. Required items
24 shall be corrected in a timely manner, but in no case more than
25 3 ~~5~~ years from the date of the State Superintendent of
26 Education's approval of the recommendation. Once each year the
27 school board shall submit a report of progress on completion of
28 any recommendations to effectuate compliance with the code. For
29 each year that the school board does not effectuate any or all
30 approved recommendations, it shall petition the Regional
31 Superintendent and the State Superintendent of Education
32 detailing what work was completed in the previous year and a
33 work plan for completion of the remaining work. If in the
34 judgement of the Regional Superintendent and the State
35 Superintendent of Education substantial progress has been made
36 and just cause has been shown by the school board, the petition

1 for a one year extension of time may be approved.

2 As soon as practicable, but not later than 2 years after
3 the effective date of this amendatory Act of 1992, the State
4 Board of Education shall combine the document known as
5 "Efficient and Adequate Standards for the Construction of
6 Schools" with the document known as "Building Specifications
7 for Health and Safety in Public Schools" together with any
8 modifications or additions that may be deemed necessary. The
9 combined document shall be known as the "Health/Life Safety
10 Code for Public Schools" and shall be the governing code for
11 all facilities that house public school students or are
12 otherwise used for public school purposes, whether such
13 facilities are permanent or temporary and whether they are
14 owned, leased, rented, or otherwise used by the district.
15 Facilities owned by a school district but that are not used to
16 house public school students or are not used for public school
17 purposes shall be governed by separate provisions within the
18 code authorized by this Section.

19 The 10 year survey cycle specified in this Section shall
20 continue to apply based upon the standards contained in the
21 "Health/Life Safety Code for Public Schools", which shall
22 specify building standards for buildings that are constructed
23 prior to the effective date of this amendatory Act of 1992 and
24 for buildings that are constructed after that date.

25 The "Health/Life Safety Code for Public Schools" shall be
26 the governing code for public schools; however, the provisions
27 of this Section shall not preclude inspection of school
28 premises and buildings pursuant to Section 9 of the Fire
29 Investigation Act, provided that the provisions of the
30 "Health/Life Safety Code for Public Schools", or such
31 predecessor document authorized by this Section as may be
32 applicable are used, and provided that those inspections are
33 coordinated with the Regional Superintendent having
34 jurisdiction over the public school facility. Nothing in this
35 Section shall be construed to prohibit a local fire department,
36 fire protection district, or the Office of the State Fire

1 Marshal from conducting a fire safety check in a public school.
2 Upon being notified by a fire official that corrective action
3 must be taken to resolve a violation, the school board shall
4 take corrective action within one year. However, violations
5 that present imminent danger must be addressed immediately.

6 Any agency having jurisdiction beyond the scope of the
7 applicable document authorized by this Section may issue a
8 lawful order to a school board to effectuate recommendations,
9 and the school board receiving the order shall certify to the
10 Regional Superintendent and the State Superintendent of
11 Education when it has complied with the order.

12 The State Board of Education is authorized to adopt any
13 rules that are necessary relating to the administration and
14 enforcement of the provisions of this Section. The code
15 authorized by this Section shall apply only to those school
16 districts having a population of less than 500,000 inhabitants.
17 (Source: P.A. 92-593, eff. 1-1-03.)

18 (105 ILCS 5/10-22.14) (from Ch. 122, par. 10-22.14)

19 Sec. 10-22.14. Borrowing money and issuing bonds. To borrow
20 money, and issue bonds for the purposes and in the manner
21 provided by this Act.

22 When bond proceeds from the sale of bonds include a
23 premium, or when the proceeds of bonds issued for the fire
24 ~~prevention, safety, energy conservation, and school security~~
25 purposes ~~as~~ specified in Section 17-2.11 are invested as
26 authorized by law, the board shall determine by resolution
27 whether the interest earned on the investment of bond proceeds
28 authorized under Section 17-2.11 or the premium realized in the
29 sale of bonds, as the case may be, is to be used for the
30 purposes for which the bonds were issued or, instead, for
31 payment of the principal indebtedness and interest on those
32 bonds.

33 When bonds, other than bonds issued for the fire
34 ~~prevention, safety, energy conservation, and school security~~
35 purposes ~~as~~ specified in Section 17-2.11 are issued by any

1 school district, and the purposes for which the bonds have been
2 issued are accomplished and paid for in full, and there remain
3 funds on hand from the proceeds of the bonds so issued, the
4 board by resolution may transfer those excess funds to the
5 operations and maintenance fund.

6 When bonds are issued by any school district for the fire
7 ~~prevention, safety, energy conservation, and school security~~
8 purposes ~~as~~ specified in Section 17-2.11, and the purposes for
9 which the bonds have been issued are accomplished and paid in
10 full, and there remain funds on hand from the proceeds of the
11 bonds issued, the board by resolution shall use those excess
12 funds (1) for other authorized ~~fire prevention, safety, energy~~
13 ~~conservation, and school security~~ purposes ~~as~~ specified in
14 Section 17-2.11 or (2) for transfer to the Bond and Interest
15 Fund for payment of principal and interest on those bonds. If
16 any transfer is made to the Bond and Interest Fund, the
17 secretary of the school board shall within 30 days notify the
18 county clerk of the amount of that transfer and direct the
19 clerk to abate the taxes to be extended for the purposes of
20 principal and interest payments on the respective bonds issued
21 under Section 17-2.11 by an amount equal to such transfer.

22 (Source: P.A. 86-970; 87-984.)

23 (105 ILCS 5/17-2.2) (from Ch. 122, par. 17-2.2)

24 Sec. 17-2.2. Backdoor ~~Back-door~~ referendum. Whenever any
25 school district first levies a tax at a rate within the limit
26 prescribed by paragraph (3) of Section 17-2 but in excess of
27 the maximum permissible on July 9, 1957, or within the limit
28 prescribed by paragraph (1) or (2) of Section 17-2 but in
29 excess of the maximum permissible on June 30, 1965, ~~or~~ whenever
30 after August 3, 1989 any school district maintaining only
31 grades kindergarten through 8 first levies a tax for
32 transportation purposes for any school year which is within the
33 limit prescribed for that school year by paragraph (5) of
34 Section 17-2 but in excess of the maximum authorized to be
35 levied for such purposes for the 1988-89 school year, ~~or~~

1 whenever after August 3, 1989 any school district first levies
2 a tax for operations and maintenance purposes for any school
3 year which is within the limit prescribed for that school year
4 by paragraph (3) of Section 17-2 but in excess of the maximum
5 authorized to be levied for such purposes for the immediately
6 preceding school year, or whenever a backdoor referendum is
7 required under Section 17-2.11, the district shall cause to be
8 published a notice of the proposed tax levy ~~such resolution~~ in
9 at least one newspaper of general circulation ~~or more~~
10 ~~newspapers published~~ in the district, within 10 days after such
11 levy is made. The notice ~~publication of the resolution~~ shall
12 include ~~a notice of~~ (1) the specific number of voters required
13 to sign a petition requesting that the question of the adoption
14 of the tax levy be submitted to the voters of the district; (2)
15 the time in which the petition must be filed; and (3) the date
16 of the prospective referendum. The district Secretary shall
17 provide a petition form to any individual requesting one. Any
18 registered voter ~~taxpayer~~ in such district may, within 30 days
19 after such levy is made, file with the Secretary of the board
20 of education a petition signed by the voters of the district
21 equal to 10% or more of the registered voters of the district
22 requesting the submission to a referendum of the following
23 proposition:

24 "Shall school district No..... be authorized to levy a tax
25 for (state purposes) (in excess of.... but not to exceed....)
26 or (at a rate not to exceed...%) as authorized in Section....
27 ~~17-2~~ of the School Code?" The secretary of the board of
28 education shall certify the proposition to the proper election
29 authorities for submission to the electorate at a regular
30 scheduled election in accordance with the general election law.

31 If a majority of the voters voting on the proposition vote
32 in favor thereof, such increased tax shall thereafter be
33 authorized; if a majority of the vote is against such
34 proposition, the previous maximum rate authorized, if any,
35 shall remain in effect until changed by law.

36 (Source: P.A. 86-128; 86-134; 86-1028; 86-1334; 87-767.)

1 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

2 Sec. 17-2.11. School board power to levy a tax or to borrow
3 money and issue bonds for fire prevention, safety, energy
4 conservation, disabled accessibility, school security, and
5 specified repair purposes. Whenever, as a result of any lawful
6 order of any agency, other than a school board, having
7 authority to enforce any school building code applicable to any
8 facility that houses students, or any law or regulation for the
9 protection and safety of the environment, pursuant to the
10 Environmental Protection Act, any school district having a
11 population of less than 500,000 inhabitants is required to
12 alter, repair, or reconstruct any school building or permanent,
13 fixed equipment; or whenever any such district determines that
14 it is necessary for energy conservation purposes that any
15 school building or permanent, fixed equipment should be altered
16 or reconstructed and that such alterations or reconstruction
17 will be made with funds not necessary for the completion of
18 approved and recommended projects contained in any safety
19 survey report or amendments thereto authorized by Section
20 2-3.12 of this Act; or whenever any such district determines
21 that it is necessary for disabled accessibility purposes and to
22 comply with the school building code that any school building
23 or equipment should be altered or reconstructed and that such
24 alterations or reconstruction will be made with funds not
25 necessary for the completion of approved and recommended
26 projects contained in any safety survey report or amendments
27 thereto authorized under Section 2-3.12 of this Act; or
28 whenever any such district determines that it is necessary for
29 school security purposes and the related protection and safety
30 of pupils and school personnel that any school building or
31 property should be altered or reconstructed or that security
32 systems and equipment (including but not limited to intercom,
33 early detection and warning, access control and television
34 monitoring systems) should be purchased and installed, and that
35 such alterations, reconstruction or purchase and installation

1 of equipment will be made with funds not necessary for the
2 completion of approved and recommended projects contained in
3 any safety survey report or amendment thereto authorized by
4 Section 2-3.12 of this Act and will deter and prevent
5 unauthorized entry or activities upon school property by
6 unknown or dangerous persons, assure early detection and
7 advance warning of any such actual or attempted unauthorized
8 entry or activities and help assure the continued safety of
9 pupils and school staff if any such unauthorized entry or
10 activity is attempted or occurs; or if a school district does
11 not need funds for other fire prevention and safety projects,
12 including the completion of approved and recommended projects
13 contained in any safety survey report or amendments thereto
14 authorized by Section 2-3.12 of this Act, and it is determined
15 after a public hearing (which is preceded by at least one
16 published notice (i) occurring at least 7 days prior to the
17 hearing in a newspaper of general circulation within the school
18 district and (ii) setting forth the time, date, place, and
19 general subject matter of the hearing) that there is a
20 substantial, immediate, and otherwise unavoidable threat to
21 the health, safety, or welfare of pupils due to disrepair of
22 school sidewalks, playgrounds, parking lots, or school bus
23 turnarounds and repairs must be made: then in any such event,
24 such district may, by proper resolution, levy a tax for the
25 purpose of making such alteration, repair, or reconstruction,
26 based on a survey report by an architect or engineer licensed
27 in the State of Illinois, upon all the taxable property of the
28 district at the value as assessed by the Department of Revenue
29 at a rate not to exceed 0.15% for elementary and high school
30 districts and 0.30% for unit districts ~~.05%~~ per year for a
31 period sufficient to finance such alterations, repairs, or
32 reconstruction, upon the following conditions:

- 33 (a) When there are not sufficient funds available in
34 either the operations and maintenance fund of the district
35 or the fire prevention and safety fund of the district as
36 determined by the district on the basis of regulations

1 adopted by the State Board of Education to make such
2 alterations, repairs, or reconstruction, or to purchase
3 and install such permanent fixed equipment so ordered or
4 determined as necessary. Appropriate school district
5 records shall be made available to the State Superintendent
6 of Education upon request to confirm such insufficiency.

7 (b) When a certified estimate of an architect or
8 engineer licensed in the State of Illinois stating the
9 estimated amount necessary to make the alterations, ~~or~~
10 repairs, or reconstruction or to purchase and install such
11 equipment so ordered has been secured by the district, and
12 the estimate has been approved by the regional
13 superintendent of schools, having jurisdiction of the
14 district, and the State Superintendent of Education.
15 Approval shall not be granted for any work that has already
16 started without the prior express authorization of the
17 State Superintendent of Education. If such estimate is not
18 approved or denied approval by the regional superintendent
19 of schools within 3 months after the date on which it is
20 submitted to him or her, the school board of the district
21 may submit such estimate directly to the State
22 Superintendent of Education for approval or denial.

23 (c) Whenever a school district subject to the Property
24 Tax Extension Limitation Law first levies the tax at a rate
25 permitted by this amendatory Act of the 94th General
26 Assembly but in excess of its maximum permissible rate for
27 that purpose immediately prior to the effective date of
28 this amendatory Act of the 94th General Assembly, the rate
29 increase shall be subject to a backdoor referendum using
30 the procedures provided in Section 17-2.2 of this Code.

31 For purposes of this Section a school district may replace
32 a school building or build additions to replace portions of a
33 building when it is determined that the effectuation of the
34 recommendations for the existing building will cost more than
35 the replacement costs. Such determination shall be based on a
36 comparison of estimated costs made by an architect or engineer

1 licensed in the State of Illinois. The new building or addition
2 shall be equivalent in area (square feet) and comparable in
3 purpose and grades served and may be on the same site or
4 another site. Such replacement may only be done upon order of
5 the regional superintendent of schools and the approval of the
6 State Superintendent of Education.

7 The filing of a certified copy of the resolution levying
8 the tax when accompanied by the certificates of the regional
9 superintendent of schools and State Superintendent of
10 Education shall be the authority of the county clerk to extend
11 such tax.

12 The county clerk of the county in which any school district
13 levying a tax under the authority of this Section is located,
14 in reducing raised levies, shall not consider any such tax as a
15 part of the general levy for school purposes and shall not
16 include the same in the limitation of any other tax rate which
17 may be extended.

18 Such tax shall be levied and collected in like manner as
19 all other taxes of school districts, subject to the provisions
20 contained in this Section.

21 ~~The tax rate limit specified in this Section may be~~
22 ~~increased to .10% upon the approval of a proposition to effect~~
23 ~~such increase by a majority of the electors voting on that~~
24 ~~proposition at a regular scheduled election. Such proposition~~
25 ~~may be initiated by resolution of the school board and shall be~~
26 ~~certified by the secretary to the proper election authorities~~
27 ~~for submission in accordance with the general election law.~~

28 When taxes are levied by any school district for the fire
29 ~~prevention, safety, energy conservation, and school security~~
30 purposes ~~as~~ specified in this Section, and the purposes for
31 which the taxes have been levied are accomplished and paid in
32 full, and there remain funds on hand in the Fire Prevention and
33 Safety Fund from the proceeds of the taxes levied, including
34 interest earnings thereon, the school board by resolution shall
35 use such excess and other board restricted funds excluding bond
36 proceeds and earnings from such proceeds (1) for other

1 authorized fire prevention, safety, energy conservation, and
2 school security purposes or (2) for transfer to the Operations
3 and Maintenance Fund for the purpose of abating an equal amount
4 of operations and maintenance purposes taxes. If any transfer
5 is made to the Operation and Maintenance Fund, the secretary of
6 the school board shall within 30 days notify the county clerk
7 of the amount of that transfer and direct the clerk to abate
8 the taxes to be extended for the purposes of operations and
9 maintenance authorized under Section 17-2 of this Act by an
10 amount equal to such transfer.

11 If the proceeds from the tax levy authorized by this
12 Section are insufficient to complete the work approved under
13 this Section, the school board is authorized to sell bonds
14 without referendum under the provisions of this Section in an
15 amount that, when added to the proceeds of the tax levy
16 authorized by this Section, will allow completion of the
17 approved work, provided that a district that is subject to the
18 Property Tax Extension Limitation Law shall submit the
19 authorization to a backdoor referendum as provided in this
20 Section. No school district that is subject to the Property Tax
21 Extension Limitation Law may issue bonds under this Section
22 unless it adopts a resolution declaring its intention to issue
23 bonds and directs that notice of this intention be published at
24 least once in a newspaper of general circulation in the
25 district. The notice shall set forth (i) the intention of the
26 district to issue bonds in accordance with this Section, (ii)
27 the time within which a petition may be filed requesting the
28 submission to the voters of the proposition to issue the bonds,
29 (iii) the specific number of voters required to sign the
30 petition, and (iv) the date of the prospective referendum. At
31 the time of publication of the notice and for 30 days
32 thereafter, the secretary of the district shall provide a
33 petition form to any individual requesting one. If within 30
34 days after the publication a petition is filed with the
35 secretary of the district, signed by the voters of the district
36 equal to 20% or more of the registered voters of the district

1 requesting that the proposition to issue bonds as authorized by
2 this Section be submitted to the voters thereof, then the
3 district shall not be authorized to issue the bonds until the
4 proposition has been certified to the proper election
5 authorities and has been submitted to and approved by a
6 majority of the voters voting on the proposition at a regular
7 scheduled election in accordance with the general election law.
8 If no such petition is filed, or if any and all petitions filed
9 are invalid, the district may issue the bonds.

10 Such bonds shall bear interest at a rate not to exceed the
11 maximum rate authorized by law at the time of the making of the
12 contract, shall mature within 20 years from date, and shall be
13 signed by the president of the school board and the treasurer
14 of the school district.

15 In order to authorize and issue such bonds, the school
16 board shall adopt a resolution fixing the amount of bonds, the
17 date thereof, the maturities thereof, rates of interest
18 thereof, and place of payment and denomination, ~~which shall be~~
19 ~~in denominations of not less than \$100 and not more than~~
20 ~~\$5,000,~~ and provide for the levy and collection of a direct
21 annual tax upon all the taxable property in the school district
22 sufficient to pay the principal and interest on such bonds to
23 maturity. Upon the filing in the office of the county clerk of
24 the county in which the school district is located of a
25 certified copy of the resolution, it is the duty of the county
26 clerk to extend the tax therefor in addition to and in excess
27 of all other taxes heretofore or hereafter authorized to be
28 levied by such school district.

29 After the time such bonds are issued as provided for by
30 this Section, if additional alterations, repairs, or
31 reconstructions are required to be made because of surveys
32 conducted by an architect or engineer licensed in the State of
33 Illinois, the district may levy a tax at a rate not to exceed
34 the rate permitted by this Section ~~.05% per year~~ upon all the
35 taxable property of the district or issue additional bonds,
36 whichever action shall be the most feasible.

1 This Section is cumulative and constitutes complete
2 authority for the issuance of bonds as provided in this Section
3 notwithstanding any other statute or law to the contrary.

4 With respect to instruments for the payment of money issued
5 under this Section either before, on, or after the effective
6 date of Public Act 86-004 (June 6, 1989), it is, and always has
7 been, the intention of the General Assembly (i) that the
8 Omnibus Bond Acts are, and always have been, supplementary
9 grants of power to issue instruments in accordance with the
10 Omnibus Bond Acts, regardless of any provision of this Act that
11 may appear to be or to have been more restrictive than those
12 Acts, (ii) that the provisions of this Section are not a
13 limitation on the supplementary authority granted by the
14 Omnibus Bond Acts, and (iii) that instruments issued under this
15 Section within the supplementary authority granted by the
16 Omnibus Bond Acts are not invalid because of any provision of
17 this Act that may appear to be or to have been more restrictive
18 than those Acts.

19 When the purposes for which the bonds are issued have been
20 accomplished and paid for in full and there remain funds on
21 hand from the proceeds of the bond sale and interest earnings
22 therefrom, the board shall, by resolution, use such excess
23 funds in accordance with the provisions of Section 10-22.14 of
24 this Act.

25 Whenever any tax is levied or bonds issued under this
26 Section, the ~~for fire prevention, safety, energy conservation,~~
27 ~~and school security purposes, such~~ proceeds shall be deposited
28 and accounted for separately within the Fire Prevention and
29 Safety Fund.

30 (Source: P.A. 88-251; 88-508; 88-628, eff. 9-9-94; 88-670, eff.
31 12-2-94; 89-235, eff. 8-4-95; 89-397, eff. 8-20-95.)

32 (105 ILCS 5/19-1) (from Ch. 122, par. 19-1)

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

34 (a) School districts shall not be subject to the provisions
35 limiting their indebtedness prescribed in the Local Government

1 Debt Limitation Act ~~"An Act to limit the indebtedness of~~
2 ~~counties having a population of less than 500,000 and~~
3 ~~townships, school districts and other municipal corporations~~
4 ~~having a population of less than 300,000", approved February~~
5 ~~15, 1928, as amended.~~

6 No school districts maintaining grades K through 8 or 9
7 through 12 shall become indebted in any manner or for any
8 purpose to an amount, including existing indebtedness, in the
9 aggregate exceeding 6.9% of ~~on~~ the equalized assessed value of
10 the taxable property therein to be ascertained by the last
11 assessment for State and county taxes or, until January 1,
12 1983, if greater, the sum that is produced by multiplying the
13 school district's 1978 equalized assessed valuation by the debt
14 limitation percentage in effect on January 1, 1979, previous to
15 the incurring of such indebtedness.

16 No school districts maintaining grades K through 12 shall
17 become indebted in any manner or for any purpose to an amount,
18 including existing indebtedness, in the aggregate exceeding
19 13.8% of ~~on~~ the equalized assessed value of the taxable
20 property therein to be ascertained by the last assessment for
21 State and county taxes or, until January 1, 1983, if greater,
22 the sum that is produced by multiplying the school district's
23 1978 equalized assessed valuation by the debt limitation
24 percentage in effect on January 1, 1979, previous to the
25 incurring of such indebtedness.

26 Notwithstanding the provisions of any other law to the
27 contrary, in any case in which the voters of a school district
28 have approved a proposition for the issuance of bonds of such
29 school district at an election held prior to January 1, 1979,
30 and all of the bonds approved at such election have not been
31 issued, the debt limitation applicable to such school district
32 during the calendar year 1979 shall be computed by multiplying
33 the value of taxable property therein, including personal
34 property, as ascertained by the last assessment for State and
35 county taxes, previous to the incurring of such indebtedness,
36 by the percentage limitation applicable to such school district

1 under the provisions of this subsection (a).

2 (b) Notwithstanding the debt limitation prescribed in
3 subsection (a) of this Section, additional indebtedness may be
4 incurred in an amount not to exceed the estimated cost of
5 acquiring or improving school sites or constructing and
6 equipping additional building facilities under the following
7 conditions:

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

17 (2) When the Regional Superintendent of Schools having
18 jurisdiction over the school district and the State
19 Superintendent of Education concur in such enrollment
20 projection or increase and approve the need for such
21 additional school sites or building facilities and the
22 estimated cost thereof; and

23 (3) When the voters in the school district approve a
24 proposition for the issuance of bonds for the purpose of
25 acquiring or improving such needed school sites or
26 constructing and equipping such needed additional building
27 facilities at an election called and held for that purpose.
28 Notice of such an election shall state that the amount of
29 indebtedness proposed to be incurred would exceed the debt
30 limitation otherwise applicable to the school district.
31 The ballot for such proposition shall state what percentage
32 of the equalized assessed valuation will be outstanding in
33 bonds if the proposed issuance of bonds is approved by the
34 voters; or

35 (4) Notwithstanding the provisions of paragraphs (1)
36 through (3) of this subsection (b), if the school board

1 determines that additional facilities are needed to
2 provide a quality educational program and not less than 2/3
3 of those voting in an election called by the school board
4 on the question approve the issuance of bonds for the
5 construction of such facilities, the school district may
6 issue bonds for this purpose; or

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

21 In no event shall the indebtedness incurred pursuant to
22 this subsection (b) and the existing indebtedness of the school
23 district exceed 15% of the equalized assessed value of the
24 taxable property therein to be ascertained by the last
25 assessment for State and county taxes, previous to the
26 incurring of such indebtedness or, until January 1, 1983, if
27 greater, the sum that is produced by multiplying the school
28 district's 1978 equalized assessed valuation by the debt
29 limitation percentage in effect on January 1, 1979.

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

32 (c) Notwithstanding the debt limitation prescribed in
33 subsection (a) of this Section, in any case in which a public
34 question for the issuance of bonds of a proposed school
35 district maintaining grades kindergarten through 12 received
36 at least 60% of the valid ballots cast on the question at an

1 election held on or prior to November 8, 1994, and in which the
2 bonds approved at such election have not been issued, the
3 school district pursuant to the requirements of Section 11A-10
4 may issue the total amount of bonds approved at such election
5 for the purpose stated in the question.

6 (d) Notwithstanding the debt limitation prescribed in
7 subsection (a) of this Section, a school district that meets
8 all the criteria set forth in paragraphs (1) and (2) of this
9 subsection (d) may incur an additional indebtedness in an
10 amount not to exceed \$4,500,000, even though the amount of the
11 additional indebtedness authorized by this subsection (d),
12 when incurred and added to the aggregate amount of indebtedness
13 of the district existing immediately prior to the district
14 incurring the additional indebtedness authorized by this
15 subsection (d), causes the aggregate indebtedness of the
16 district to exceed the debt limitation otherwise applicable to
17 that district under subsection (a):

18 (1) The additional indebtedness authorized by this
19 subsection (d) is incurred by the school district through
20 the issuance of bonds under and in accordance with Section
21 17-2.11a for the purpose of replacing a school building
22 which, because of mine subsidence damage, has been closed
23 as provided in paragraph (2) of this subsection (d) or
24 through the issuance of bonds under and in accordance with
25 Section 19-3 for the purpose of increasing the size of, or
26 providing for additional functions in, such replacement
27 school buildings, or both such purposes.

28 (2) The bonds issued by the school district as provided
29 in paragraph (1) above are issued for the purposes of
30 construction by the school district of a new school
31 building pursuant to Section 17-2.11, to replace an
32 existing school building that, because of mine subsidence
33 damage, is closed as of the end of the 1992-93 school year
34 pursuant to action of the regional superintendent of
35 schools of the educational service region in which the
36 district is located under Section 3-14.22 or are issued for

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

5 (e) Notwithstanding the debt limitation prescribed in
6 subsection (a) of this Section, a school district that meets
7 all the criteria set forth in paragraphs (1) through (5) of
8 this subsection (e) may, without referendum, incur an
9 additional indebtedness in an amount not to exceed the lesser
10 of \$5,000,000 or 1.5% of the equalized assessed value of the
11 taxable property within the district even though the amount of
12 the additional indebtedness authorized by this subsection (e),
13 when incurred and added to the aggregate amount of indebtedness
14 of the district existing immediately prior to the district
15 incurring that additional indebtedness, causes the aggregate
16 indebtedness of the district to exceed or increases the amount
17 by which the aggregate indebtedness of the district already
18 exceeds the debt limitation otherwise applicable to that
19 district under subsection (a):

20 (1) The State Board of Education certifies the school
21 district under Section 19-1.5 as a financially distressed
22 district.

23 (2) The additional indebtedness authorized by this
24 subsection (e) is incurred by the financially distressed
25 district during the school year or school years in which
26 the certification of the district as a financially
27 distressed district continues in effect through the
28 issuance of bonds for the lawful school purposes of the
29 district, pursuant to resolution of the school board and
30 without referendum, as provided in paragraph (5) of this
31 subsection.

32 (3) The aggregate amount of bonds issued by the
33 financially distressed district during a fiscal year in
34 which it is authorized to issue bonds under this subsection
35 does not exceed the amount by which the aggregate
36 expenditures of the district for operational purposes

1 during the immediately preceding fiscal year exceeds the
2 amount appropriated for the operational purposes of the
3 district in the annual school budget adopted by the school
4 board of the district for the fiscal year in which the
5 bonds are issued.

6 (4) Throughout each fiscal year in which certification
7 of the district as a financially distressed district
8 continues in effect, the district maintains in effect a
9 gross salary expense and gross wage expense freeze policy
10 under which the district expenditures for total employee
11 salaries and wages do not exceed such expenditures for the
12 immediately preceding fiscal year. Nothing in this
13 paragraph, however, shall be deemed to impair or to require
14 impairment of the contractual obligations, including
15 collective bargaining agreements, of the district or to
16 impair or require the impairment of the vested rights of
17 any employee of the district under the terms of any
18 contract or agreement in effect on the effective date of
19 this amendatory Act of 1994.

20 (5) Bonds issued by the financially distressed
21 district under this subsection shall bear interest at a
22 rate not to exceed the maximum rate authorized by law at
23 the time of the making of the contract, shall mature within
24 40 years from their date of issue, and shall be signed by
25 the president of the school board and treasurer of the
26 school district. In order to issue bonds under this
27 subsection, the school board shall adopt a resolution
28 fixing the amount of the bonds, the date of the bonds, the
29 maturities of the bonds, the rates of interest of the
30 bonds, and their place of payment and denomination, and
31 shall provide for the levy and collection of a direct
32 annual tax upon all the taxable property in the district
33 sufficient to pay the principal and interest on the bonds
34 to maturity. Upon the filing in the office of the county
35 clerk of the county in which the financially distressed
36 district is located of a certified copy of the resolution,

1 it is the duty of the county clerk to extend the tax
2 therefor in addition to and in excess of all other taxes at
3 any time authorized to be levied by the district. If bond
4 proceeds from the sale of bonds include a premium or if the
5 proceeds of the bonds are invested as authorized by law,
6 the school board shall determine by resolution whether the
7 interest earned on the investment of bond proceeds or the
8 premium realized on the sale of the bonds is to be used for
9 any of the lawful school purposes for which the bonds were
10 issued or for the payment of the principal indebtedness and
11 interest on the bonds. The proceeds of the bond sale shall
12 be deposited in the educational purposes fund of the
13 district and shall be used to pay operational expenses of
14 the district. This subsection is cumulative and
15 constitutes complete authority for the issuance of bonds as
16 provided in this subsection, notwithstanding any other law
17 to the contrary.

18 (f) Notwithstanding the provisions of subsection (a) of
19 this Section or of any other law, bonds in not to exceed the
20 aggregate amount of \$5,500,000 and issued by a school district
21 meeting the following criteria shall not be considered
22 indebtedness for purposes of any statutory limitation and may
23 be issued in an amount or amounts, including existing
24 indebtedness, in excess of any heretofore or hereafter imposed
25 statutory limitation as to indebtedness:

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

31 (2) The board of education shall also determine by
32 resolution that the improvements to be financed with the
33 proceeds of the bonds are needed because of the projected
34 enrollment increases.

35 (3) The board of education shall also determine by
36 resolution that the projected increases in enrollment are

1 the result of improvements made or expected to be made to
2 passenger rail facilities located in the school district.

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

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

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

29 (ii) At the time the resolution authorizing the
30 issuance of the bonds is adopted, the cost of constructing
31 a new school building to replace the existing school
32 building is less than 60% of the cost of repairing the
33 existing school building.

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

35 (iv) The school district issuing the bonds is a unit
36 school district located in a county of less than 70,000 and

1 more than 50,000 inhabitants, which has an average daily
2 attendance of less than 1,500 and an equalized assessed
3 valuation of less than \$29,000,000.

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

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

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

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

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

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

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

31 (ii) The bonds are issued for the capital improvement,
32 renovation, rehabilitation, or replacement of existing
33 school buildings of the district, all of which existing
34 buildings were originally constructed not less than 80
35 years ago;

36 (iii) The voters of the district approve a proposition

1 for the issuance of the bonds at a referendum held after
2 December 31, 1996; and

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

5 (j) Notwithstanding any other provisions of this Section or
6 the provisions of any other law, until January 1, 1999, a
7 community unit school district maintaining grades K through 12
8 may issue bonds up to an amount, including existing
9 indebtedness, not exceeding 27% of the equalized assessed value
10 of the taxable property in the district if all of the following
11 conditions are met:

12 (i) The school district has an equalized assessed
13 valuation for calendar year 1995 of less than \$140,000,000
14 and a best 3 months average daily attendance for the
15 1995-96 school year of at least 2,800;

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

20 (iii) At the time of the sale of the bonds, the board
21 of education determines by resolution that a new high
22 school is needed because of projected enrollment
23 increases;

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

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

29 (k) Notwithstanding the debt limitation prescribed in
30 subsection (a) of this Section, a school district that meets
31 all the criteria set forth in paragraphs (1) through (4) of
32 this subsection (k) may issue bonds to incur an additional
33 indebtedness in an amount not to exceed \$4,000,000 even though
34 the amount of the additional indebtedness authorized by this
35 subsection (k), when incurred and added to the aggregate amount
36 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
27 taxable property in the district if all of the following
28 conditions are met:

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

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

35 (iii) the voters of the district approve a proposition
36 for the issuance of the bonds at a referendum held on or

1 after March 17, 1998; and

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

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

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

13 (ii) The school district operates 2 elementary
14 attendance centers that until 1976 were operated as the
15 attendance centers of 2 separate and distinct school
16 districts;

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

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

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

27 (n) Notwithstanding the debt limitation prescribed in
28 subsection (a) of this Section or any other provisions of this
29 Section or of any other law, a school district that meets all
30 of the criteria set forth in paragraphs (i) through (vi) of
31 this subsection (n) may incur additional indebtedness by the
32 issuance of bonds in an amount not exceeding the amount
33 certified by the Capital Development Board to the school
34 district as provided in paragraph (iii) of this subsection (n),
35 even though the amount of the additional indebtedness so
36 authorized, when incurred and added to the aggregate amount of

1 indebtedness of the district existing immediately prior to the
2 district incurring the additional indebtedness authorized by
3 this subsection (n), causes the aggregate indebtedness of the
4 district to exceed the debt limitation otherwise applicable by
5 law to that district:

6 (i) The school district applies to the State Board of
7 Education for a school construction project grant and
8 submits a district facilities plan in support of its
9 application pursuant to Section 5-20 of the School
10 Construction Law.

11 (ii) The school district's application and facilities
12 plan are approved by, and the district receives a grant
13 entitlement for a school construction project issued by,
14 the State Board of Education under the School Construction
15 Law.

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

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

32 (v) The voters of the district approve a proposition
33 for the issuance of the bonds at a referendum held after
34 the criteria specified in paragraphs (i) and (iii) of this
35 subsection (n) are met.

36 (vi) The bonds are issued pursuant to Sections 19-2

1 through 19-7 of the School Code.

2 (o) Notwithstanding any other provisions of this Section or
3 the provisions of any other law, until November 1, 2007, 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 20% of the equalized assessed value
7 of the taxable property in the district if all of the following
8 conditions are met:

9 (i) the school district has an equalized assessed
10 valuation for calendar year 2001 of at least \$737,000,000
11 and an enrollment for the 2002-2003 school year of at least
12 8,500;

13 (ii) the bonds are issued to purchase school sites,
14 build and equip a new high school, build and equip a new
15 junior high school, build and equip 5 new elementary
16 schools, and make technology and other improvements and
17 additions to existing schools;

18 (iii) at the time of the sale of the bonds, the board
19 of education determines by resolution that the sites and
20 new or improved facilities are needed because of projected
21 enrollment increases;

22 (iv) at least 57% of those voting in a general election
23 held prior to January 1, 2003 approved a proposition for
24 the issuance of the bonds; and

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

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

33 (i) The school district has an equalized assessed
34 valuation for calendar year 2001 of at least \$295,741,187
35 and a best 3 months' average daily attendance for the
36 2002-2003 school year of at least 2,394.

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

5 (iii) At the time of the sale of the bonds, the board
6 of education determines by resolution that the project is
7 needed because of expanding growth in the school district
8 and a projected enrollment increase.

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

11 (Source: P.A. 93-13, eff. 6-9-03; 93-799, eff. 7-22-04;
12 93-1045, eff. 10-15-04; revised 10-22-04.)

13 Section 99. Effective date. This Act takes effect upon
14 becoming law.