



Rep. Linda Chapa LaVia

**Filed: 3/11/2010**

09600HB6335ham001

LRB096 20995 HLH 38032 a

1 AMENDMENT TO HOUSE BILL 6335

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 6335 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 18-185 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; ~~and~~ (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 by a school district for  
25 educational purposes under subsection (b) of Section 17-2 of  
26 the School Code.

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

1 project; (g) made for payments due under installment contracts  
2 entered into before March 1, 1995; (h) made for payments of  
3 principal and interest on bonds issued under the Metropolitan  
4 Water Reclamation District Act to finance construction  
5 projects initiated before October 1, 1991; (h-4) made for  
6 stormwater management purposes by the Metropolitan Water  
7 Reclamation District of Greater Chicago under Section 12 of the  
8 Metropolitan Water Reclamation District Act; (i) made for  
9 payments of principal and interest on limited bonds, as defined  
10 in Section 3 of the Local Government Debt Reform Act, in an  
11 amount not to exceed the debt service extension base less the  
12 amount in items (b), (c), and (e) of this definition for  
13 non-referendum obligations, except obligations initially  
14 issued pursuant to referendum and bonds described in subsection  
15 (h) of this definition; (j) made for payments of principal and  
16 interest on bonds issued under Section 15 of the Local  
17 Government Debt Reform Act; (k) made for payments of principal  
18 and interest on bonds authorized by Public Act 88-503 and  
19 issued under Section 20a of the Chicago Park District Act for  
20 aquarium or museum projects; (l) made for payments of principal  
21 and interest on bonds authorized by Public Act 87-1191 or  
22 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
23 County Forest Preserve District Act, (ii) issued under Section  
24 42 of the Cook County Forest Preserve District Act for  
25 zoological park projects, or (iii) issued under Section 44.1 of  
26 the Cook County Forest Preserve District Act for botanical

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

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

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

1 and (m) made by a school district for educational purposes  
2 under subsection (b) of Section 17-2 of the School Code.

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

1 extension for the 1991 levy year constituting an extension for  
2 payment of principal and interest on bonds issued by the park  
3 district without referendum (but not including excluded  
4 non-referendum bonds). The debt service extension base may be  
5 established or increased as provided under Section 18-212.  
6 "Excluded non-referendum bonds" means (i) bonds authorized by  
7 Public Act 88-503 and issued under Section 20a of the Chicago  
8 Park District Act for aquarium and museum projects; (ii) bonds  
9 issued under Section 15 of the Local Government Debt Reform  
10 Act; or (iii) refunding obligations issued to refund or to  
11 continue to refund obligations initially issued pursuant to  
12 referendum.

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

21 "Aggregate extension base" means the taxing district's  
22 last preceding aggregate extension as adjusted under Sections  
23 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
24 shall be made for the 2007 levy year and all subsequent levy  
25 years whenever one or more counties within which a taxing  
26 district is located (i) used estimated valuations or rates when

1 extending taxes in the taxing district for the last preceding  
2 levy year that resulted in the over or under extension of  
3 taxes, or (ii) increased or decreased the tax extension for the  
4 last preceding levy year as required by Section 18-135(c).  
5 Whenever an adjustment is required under Section 18-135, the  
6 aggregate extension base of the taxing district shall be equal  
7 to the amount that the aggregate extension of the taxing  
8 district would have been for the last preceding levy year if  
9 either or both (i) actual, rather than estimated, valuations or  
10 rates had been used to calculate the extension of taxes for the  
11 last levy year, or (ii) the tax extension for the last  
12 preceding levy year had not been adjusted as required by  
13 subsection (c) of Section 18-135.

14 "Levy year" has the same meaning as "year" under Section  
15 1-155.

16 "New property" means (i) the assessed value, after final  
17 board of review or board of appeals action, of new improvements  
18 or additions to existing improvements on any parcel of real  
19 property that increase the assessed value of that real property  
20 during the levy year multiplied by the equalization factor  
21 issued by the Department under Section 17-30, (ii) the assessed  
22 value, after final board of review or board of appeals action,  
23 of real property not exempt from real estate taxation, which  
24 real property was exempt from real estate taxation for any  
25 portion of the immediately preceding levy year, multiplied by  
26 the equalization factor issued by the Department under Section

1 17-30, including the assessed value, upon final stabilization  
2 of occupancy after new construction is complete, of any real  
3 property located within the boundaries of an otherwise or  
4 previously exempt military reservation that is intended for  
5 residential use and owned by or leased to a private corporation  
6 or other entity, and (iii) in counties that classify in  
7 accordance with Section 4 of Article IX of the Illinois  
8 Constitution, an incentive property's additional assessed  
9 value resulting from a scheduled increase in the level of  
10 assessment as applied to the first year final board of review  
11 market value. In addition, the county clerk in a county  
12 containing a population of 3,000,000 or more shall include in  
13 the 1997 recovered tax increment value for any school district,  
14 any recovered tax increment value that was applicable to the  
15 1995 tax year calculations.

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

20 "Recovered tax increment value" means, except as otherwise  
21 provided in this paragraph, the amount of the current year's  
22 equalized assessed value, in the first year after a  
23 municipality terminates the designation of an area as a  
24 redevelopment project area previously established under the  
25 Tax Increment Allocation Development Act in the Illinois  
26 Municipal Code, previously established under the Industrial

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



1 Illinois Municipal Code, the Industrial Jobs Recovery Law in  
2 the Illinois Municipal Code, or the Economic Development Area  
3 Tax Increment Allocation Act, "recovered tax increment value"  
4 means the amount of the current year's equalized assessed value  
5 of each taxable lot, block, tract, or parcel of real property  
6 removed from the redevelopment project area over and above the  
7 initial equalized assessed value of that real property before  
8 removal from the redevelopment project area.

9 Except as otherwise provided in this Section, "limiting  
10 rate" means a fraction the numerator of which is the last  
11 preceding aggregate extension base times an amount equal to one  
12 plus the extension limitation defined in this Section and the  
13 denominator of which is the current year's equalized assessed  
14 value of all real property in the territory under the  
15 jurisdiction of the taxing district during the prior levy year.  
16 For those taxing districts that reduced their aggregate  
17 extension for the last preceding levy year, the highest  
18 aggregate extension in any of the last 3 preceding levy years  
19 shall be used for the purpose of computing the limiting rate.  
20 The denominator shall not include new property or the recovered  
21 tax increment value. If a new rate, a rate decrease, or a  
22 limiting rate increase has been approved at an election held  
23 after March 21, 2006, then (i) the otherwise applicable  
24 limiting rate shall be increased by the amount of the new rate  
25 or shall be reduced by the amount of the rate decrease, as the  
26 case may be, or (ii) in the case of a limiting rate increase,

1 the limiting rate shall be equal to the rate set forth in the  
2 proposition approved by the voters for each of the years  
3 specified in the proposition, after which the limiting rate of  
4 the taxing district shall be calculated as otherwise provided.

5 (Source: P.A. 95-90, eff. 1-1-08; 95-331, eff. 8-21-07; 95-404,  
6 eff. 1-1-08; 95-876, eff. 8-21-08; 96-501, eff. 8-14-09;  
7 96-517, eff. 8-14-09; revised 9-15-09.)

8 Section 10. The School Code is amended by changing Sections  
9 17-2 as follows:

10 (105 ILCS 5/17-2) (from Ch. 122, par. 17-2)

11 Sec. 17-2. Tax levies; purposes; rates.

12 (a) Except as otherwise provided in Articles 12 and 13 of  
13 this Act, the following maximum rates shall apply to all taxes  
14 levied after August 10, 1965, in districts having a population  
15 of less than 500,000 inhabitants, including those districts  
16 organized under Article 11 of the School Code. The school board  
17 of any district having a population of less than 500,000  
18 inhabitants may levy a tax annually, at not to exceed the  
19 maximum rates and for the specified purposes, upon all the  
20 taxable property of the district at the value, as equalized or  
21 assessed by the Department of Revenue as follows:

22 (1) districts maintaining only grades 1 through 8, .92%  
23 for educational purposes and .25% for operations and  
24 maintenance purposes;

1           (2) districts maintaining only grades 9 through 12,  
2           .92% for educational purposes and .25% for operations and  
3           maintenance purposes;

4           (3) districts maintaining grades 1 through 12, 1.63%  
5           for the 1985-86 school year, 1.68% for the 1986-87 school  
6           year, 1.75% for the 1987-88 school year and 1.84% for the  
7           1988-89 school year and thereafter for educational  
8           purposes and .405% for the 1989-90 school year, .435% for  
9           the 1990-91 school year, .465% for the 1991-92 school year,  
10          and .50% for the 1992-93 school year and thereafter for  
11          operations and maintenance purposes;

12          (4) all districts, 0.75% for capital improvement  
13          purposes (which is in addition to the levy for operations  
14          and maintenance purposes), which tax is to be levied,  
15          accumulated for not more than 6 years, and spent for  
16          capital improvement purposes (including but not limited to  
17          the construction of a new school building or buildings or  
18          the purchase of school grounds on which any new school  
19          building is to be constructed or located, or both) only in  
20          accordance with Section 17-2.3 of this Act;

21          (5) districts maintaining only grades 1 through 8, .12%  
22          for transportation purposes, provided that districts  
23          maintaining only grades kindergarten through 8 which have  
24          an enrollment of at least 2600 students may levy, subject  
25          to Section 17-2.2, at not to exceed a maximum rate of .20%  
26          for transportation purposes for any school year in which

1 the number of students requiring transportation in the  
2 district exceeds by at least 2% the number of students  
3 requiring transportation in the district during the  
4 preceding school year, as verified in the district's claim  
5 for pupil transportation and reimbursement and as  
6 certified by the State Board of Education to the county  
7 clerk of the county in which such district is located not  
8 later than November 15 following the submission of such  
9 claim; districts maintaining only grades 9 through 12, .12%  
10 for transportation purposes; and districts maintaining  
11 grades 1 through 12, .14% for the 1985-86 school year, .16%  
12 for the 1986-87 school year, .18% for the 1987-88 school  
13 year and .20% for the 1988-89 school year and thereafter,  
14 for transportation purposes;

15 (6) districts providing summer classes, .15% for  
16 educational purposes, subject to Section 17-2.1 of this  
17 Act.

18 Whenever any special charter school district operating  
19 grades 1 through 12, has organized or shall organize under the  
20 general school law, the district so organized may continue to  
21 levy taxes at not to exceed the rate at which taxes were last  
22 actually extended by the special charter district, except that  
23 if such rate at which taxes were last actually extended by such  
24 special charter district was less than the maximum rate for  
25 districts maintaining grades 1 through 12 authorized under this  
26 Section, such special charter district nevertheless may levy

1 taxes at a rate not to exceed the maximum rate for districts  
2 maintaining grades 1 through 12 authorized under this Section,  
3 and except that if any such district maintains only grades 1  
4 through 8, the board may levy, for educational purposes, at a  
5 rate not to exceed the maximum rate for elementary districts  
6 authorized under this Section.

7 Maximum rates before or after established in excess of  
8 those prescribed shall not be affected by the amendatory Act of  
9 1965.

10 (b) In levy years 2010 and 2011, any school district having  
11 a population of less than 500,000 inhabitants may, by  
12 resolution, levy an additional tax for educational purposes not  
13 to exceed 0.25% upon the equalized assessed value of all  
14 taxable property within the district if (i) the district  
15 maintains fund balances or cash reserves that do not exceed 25%  
16 of the district's expenditures for the fiscal year immediately  
17 preceding the levy year, (ii) the district's spending rate per  
18 student for the fiscal year immediately preceding the levy year  
19 was at or below the State average for that fiscal year, and  
20 (iii) none of the district's schools were on the academic watch  
21 list under Section 2-3.25d of this Code during the 2 calendar  
22 years immediately preceding the levy year. The board shall  
23 present the resolution to the county clerk, who shall ascertain  
24 the rate (expressed as a percentage) that, when extended upon  
25 the total valuation of all property subject to taxation within  
26 that school district, will produce a net amount not less than

1 the total amount directed to be levied by the district. The  
2 county clerk shall then certify the rate and shall extend the  
3 additional tax to be levied upon the books of the collector of  
4 taxes for the county against all taxable property in the county  
5 within the limits of the school district.

6 (Source: P.A. 87-984; 87-1023; 88-45.)

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law."