

1 AN ACT concerning education.

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

4 Section 5. The School Code is amended by changing Sections
5 17-3 and 17-5 and as follows:

6 (105 ILCS 5/17-3) (from Ch. 122, par. 17-3)

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

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

15 (1) in districts maintaining grades 1 through 8, or
16 grades 9 through 12, the maximum rate for educational
17 purposes shall not exceed 3.5% of the value as equalized or
18 assessed by the Department of Revenue for taxes levied for
19 2015 or prior years, shall not exceed 3.2% for taxes levied
20 for 2016, shall not exceed 2.9% for taxes levied for 2017,
21 shall not exceed 2.6% for taxes levied for 2018, shall not
22 exceed 2.3% for taxes levied for 2019, and shall not exceed
23 2.0% for taxes levied for 2020 or thereafter;

1 (2) in districts maintaining grades 1 through 12 the
2 maximum rate for educational purposes shall not exceed
3 4.00% of the value as equalized or assessed by the
4 Department of Revenue except that if a single elementary
5 district and a secondary district having boundaries that
6 are coterminous form a community unit district on or after
7 the effective date of this amendatory Act of the 94th
8 General Assembly and the actual combined rate of the
9 elementary district and secondary district prior to the
10 formation of the community unit district is greater than
11 4.00%, then the maximum rate for educational purposes for
12 such district shall be the following:

13 (A) For 2 years following the formation of the
14 community unit district, the maximum rate shall equal
15 the actual combined rate of the previous elementary
16 district and secondary district.

17 (B) In each subsequent year, the maximum rate shall
18 be reduced by 0.10% or reduced to 4.00%, whichever
19 reduction is less. The school board may, by proper
20 resolution, cause a proposition to increase the
21 reduced rate, not to exceed the maximum rate in clause
22 (A), to be submitted to the voters of the district at a
23 regular scheduled election as provided under this
24 Section. Nothing in this Section shall require that the
25 maximum rate for educational purpose for a district
26 maintaining grades one through 12 be reduced below

1 4.00%.

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

7 If a majority of the votes cast on the proposition is in
8 favor thereof at an election for which the election authorities
9 have given notice either (i) in accordance with Section 12-5 of
10 the Election Code or (ii) by publication of a true and legible
11 copy of the specimen ballot label containing the proposition in
12 the form in which it appeared or will appear on the official
13 ballot label on the day of the election at least 5 days before
14 the day of the election in at least one newspaper published in
15 and having a general circulation in the district, the school
16 board may thereafter, until such authority is revoked in like
17 manner, levy annually the tax so authorized; provided that if
18 the proposition as approved limits the increase in the annual
19 tax rate of the district for educational purposes to a period
20 of not less than 3 nor more than 10 years, the district may,
21 unless such authority is sooner revoked in like manner, levy
22 annually the tax so authorized for the limited number of years
23 approved by a majority of the votes cast on the proposition.
24 Upon expiration of that limited period, the rate at which the
25 district may annually levy its tax for educational purposes
26 shall be the rate provided under Section 17-2, or the rate at

1 which the district last levied its tax for educational purposes
2 prior to approval of the proposition authorizing the levy of
3 that tax at an increased rate, whichever is greater.

4 The school board shall certify the proposition to the
5 proper election authorities in accordance with the general
6 election law.

7 The provisions of this Section concerning notice of the tax
8 rate increase referendum apply only to consolidated primary
9 elections held prior to January 1, 2002 at which not less than
10 55% of the voters voting on the tax rate increase proposition
11 voted in favor of the tax rate increase proposition.

12 (b) Beginning on the effective date of this amendatory Act
13 of the 97th General Assembly, if a unit district is being
14 established from an elementary district or districts and a high
15 school district, pursuant to Article 11E of this Code, and the
16 combined rate of the elementary district or districts and the
17 high school district prior to the formation of the unit
18 district is greater than 4.00% for educational purposes, then
19 the maximum rate for educational purposes for the unit district
20 shall be the following:

21 (1) For the first year following the formation of the
22 new unit district, the maximum rate shall equal the lesser
23 of the actual combined rate of the previous highest
24 elementary district rate and the high school district rate
25 or 6.40%.

26 (2) For the second year after the formation of the new

1 unit district, the maximum rate shall equal the lesser of
2 the actual combined rate of the previous highest elementary
3 district rate and the high school district rate or 5.80%.

4 (3) For the third year after the formation of the new
5 unit district, the maximum rate shall equal the lesser of
6 the actual combined rate of the previous highest elementary
7 district rate and the high school district rate or 5.20%.

8 (4) For the fourth year after the formation of the new
9 unit district, the maximum rate shall equal the lesser of
10 the actual combined rate of the previous highest elementary
11 district rate and the high school district rate or 4.60%.

12 (5) For the fifth year after the formation of the new
13 unit district and thereafter, the maximum rate shall be no
14 greater than 4.00%.

15 (c) Beginning on the effective date of this amendatory Act
16 of the 98th General Assembly, no elementary or high school
17 district established pursuant to Article 11E of this Code may
18 levy taxes for educational purposes at a rate greater than 2.0%
19 of the value as equalized or assessed by the Department of
20 Revenue.

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

22 (105 ILCS 5/17-5) (from Ch. 122, par. 17-5)

23 Sec. 17-5. Increase tax rates for operations and
24 maintenance purposes-Maximum.

25 (a) The school board in any district having a population of

1 less than 500,000 inhabitants may, by proper resolution, cause
2 a proposition to increase the annual tax rate for operations
3 and maintenance purposes to be submitted to the voters of the
4 district at a regular scheduled election. The board shall
5 certify the proposition to the proper election authority for
6 submission to the elector in accordance with the general
7 election law. In districts maintaining grades 1 through 8, or
8 grades 9 through 12, the maximum rate for operations and
9 maintenance purposes shall not exceed .55% for taxes levied for
10 2015 or prior years, shall not exceed 0.475% for taxes levied
11 for 2016, shall not exceed 0.45% for taxes levied for 2017,
12 shall not exceed 0.425% for taxes levied for 2018, shall not
13 exceed 0.40% for taxes levied for 2019, and shall not exceed
14 0.375% for taxes levied for 2020 or thereafter; and in
15 districts maintaining grades 1 through 12, the maximum rates
16 for operations and maintenance purposes shall not exceed .75%,
17 except that if a single elementary district and a secondary
18 district having boundaries that are coterminous on the
19 effective date of this amendatory Act form a community unit
20 district as authorized under Section 11-6, the maximum rate for
21 operation and maintenance purposes for such district shall not
22 exceed 1.10% of the value as equalized or assessed by the
23 Department of Revenue; and in such district maintaining grades
24 1 through 12, funds may, subject to the provisions of Section
25 17-5.1 accumulate to not more than 5% of the equalized assessed
26 valuation of the district. No such accumulation shall ever be

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

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

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

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

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

26 (4) For the fourth year after the formation of the new

1 unit district, the maximum rate shall equal the lesser of
2 the actual combined rate of the previous highest elementary
3 district rate and the high school district rate or 0.82%.

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

7 (c) Beginning on the effective date of this amendatory Act
8 of the 98th General Assembly, no elementary or high school
9 district established pursuant to Article 11E of this Code may
10 levy taxes for operations and maintenance purposes at a rate
11 greater than 0.375% of the value as equalized or assessed by
12 the Department of Revenue.

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