

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

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5
8 may be cited as the Property Tax Extension Limitation Law.
9 As used 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
16 rate 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
19 or more inhabitants.

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

1 with the levy year in which this Law becomes applicable to a
2 taxing district as provided in Section 18-213, "taxing
3 district" also includes those taxing districts made subject
4 to this Law as provided in Section 18-213.

5 "Aggregate extension" for taxing districts to which this
6 Law applied before the 1995 levy year means the annual
7 corporate extension for the taxing district and those special
8 purpose extensions that are made annually for the taxing
9 district, excluding special purpose extensions: (a) made for
10 the taxing district to pay interest or principal on general
11 obligation bonds that were approved by referendum; (b) made
12 for any taxing district to pay interest or principal on
13 general obligation bonds issued before October 1, 1991; (c)
14 made for any taxing district to pay interest or principal on
15 bonds issued to refund or continue to refund those bonds
16 issued before October 1, 1991; (d) made for any taxing
17 district to pay interest or principal on bonds issued to
18 refund or continue to refund bonds issued after October 1,
19 1991 that were approved by referendum; (e) made for any
20 taxing district to pay interest or principal on revenue bonds
21 issued before October 1, 1991 for payment of which a property
22 tax levy or the full faith and credit of the unit of local
23 government is pledged; however, a tax for the payment of
24 interest or principal on those bonds shall be made only after
25 the governing body of the unit of local government finds that
26 all other sources for payment are insufficient to make those
27 payments; (f) made for payments under a building commission
28 lease when the lease payments are for the retirement of bonds
29 issued by the commission before October 1, 1991, to pay for
30 the building project; (g) made for payments due under
31 installment contracts entered into before October 1, 1991;
32 (h) made for payments of principal and interest on bonds
33 issued under the Metropolitan Water Reclamation District Act
34 to finance construction projects initiated before October 1,

1 1991; (i) made for payments of principal and interest on
2 limited bonds, as defined in Section 3 of the Local
3 Government Debt Reform Act, in an amount not to exceed the
4 debt service extension base less the amount in items (b),
5 (c), (e), and (h) of this definition for non-referendum
6 obligations, except obligations initially issued pursuant to
7 referendum; (j) made for payments of principal and interest
8 on bonds issued under Section 15 of the Local Government Debt
9 Reform Act; and (k) made by a school district that
10 participates in the Special Education District of Lake
11 County, created by special education joint agreement under
12 Section 10-22.31 of the School Code, for payment of the
13 school district's share of the amounts required to be
14 contributed by the Special Education District of Lake County
15 to the Illinois Municipal Retirement Fund under Article 7 of
16 the Illinois Pension Code; the amount of any extension under
17 this item (k) shall be certified by the school district to
18 the county clerk.

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

1 any taxing district to pay interest or principal on revenue
2 bonds issued before March 1, 1995 for payment of which a
3 property tax levy or the full faith and credit of the unit of
4 local government is pledged; however, a tax for the payment
5 of interest or principal on those bonds shall be made only
6 after the governing body of the unit of local government
7 finds that all other sources for payment are insufficient to
8 make those payments; (f) made for payments under a building
9 commission lease when the lease payments are for the
10 retirement of bonds issued by the commission before March 1,
11 1995 to pay for the building project; (g) made for payments
12 due under installment contracts entered into before March 1,
13 1995; (h) made for payments of principal and interest on
14 bonds issued under the Metropolitan Water Reclamation
15 District Act to finance construction projects initiated
16 before October 1, 1991; (i) made for payments of principal
17 and interest on limited bonds, as defined in Section 3 of the
18 Local Government Debt Reform Act, in an amount not to exceed
19 the debt service extension base less the amount in items (b),
20 (c), and (e) of this definition for non-referendum
21 obligations, except obligations initially issued pursuant to
22 referendum and bonds described in subsection (h) of this
23 definition; (j) made for payments of principal and interest
24 on bonds issued under Section 15 of the Local Government Debt
25 Reform Act; (k) made for payments of principal and interest
26 on bonds authorized by Public Act 88-503 and issued under
27 Section 20a of the Chicago Park District Act for aquarium or
28 museum projects; and (l) made for payments of principal and
29 interest on bonds authorized by Public Act 87-1191 and issued
30 under Section 42 of the Cook County Forest Preserve District
31 Act for zoological park projects.

32 "Aggregate extension" for all taxing districts to which
33 this Law applies in accordance with Section 18-213, except
34 for those taxing districts subject to paragraph (2) of

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

1 the referendum making this Law applicable to the taxing
2 district is held; (h) made for payments of principal and
3 interest on limited bonds, as defined in Section 3 of the
4 Local Government Debt Reform Act, in an amount not to exceed
5 the debt service extension base less the amount in items (b),
6 (c), and (e) of this definition for non-referendum
7 obligations, except obligations initially issued pursuant to
8 referendum; (i) made for payments of principal and interest
9 on bonds issued under Section 15 of the Local Government Debt
10 Reform Act; and (j) made for a qualified airport authority to
11 pay interest or principal on general obligation bonds issued
12 for the purpose of paying obligations due under, or financing
13 airport facilities required to be acquired, constructed,
14 installed or equipped pursuant to, contracts entered into
15 before March 1, 1996 (but not including any amendments to
16 such a contract taking effect on or after that date).

17 "Aggregate extension" for all taxing districts to which
18 this Law applies in accordance with paragraph (2) of
19 subsection (e) of Section 18-213 means the annual corporate
20 extension for the taxing district and those special purpose
21 extensions that are made annually for the taxing district,
22 excluding special purpose extensions: (a) made for the taxing
23 district to pay interest or principal on general obligation
24 bonds that were approved by referendum; (b) made for any
25 taxing district to pay interest or principal on general
26 obligation bonds issued before the effective date of this
27 amendatory Act of 1997; (c) made for any taxing district to
28 pay interest or principal on bonds issued to refund or
29 continue to refund those bonds issued before the effective
30 date of this amendatory Act of 1997; (d) made for any taxing
31 district to pay interest or principal on bonds issued to
32 refund or continue to refund bonds issued after the effective
33 date of this amendatory Act of 1997 if the bonds were
34 approved by referendum after the effective date of this

1 amendatory Act of 1997; (e) made for any taxing district to
2 pay interest or principal on revenue bonds issued before the
3 effective date of this amendatory Act of 1997 for payment of
4 which a property tax levy or the full faith and credit of the
5 unit of local government is pledged; however, a tax for the
6 payment of interest or principal on those bonds shall be made
7 only after the governing body of the unit of local government
8 finds that all other sources for payment are insufficient to
9 make those payments; (f) made for payments under a building
10 commission lease when the lease payments are for the
11 retirement of bonds issued by the commission before the
12 effective date of this amendatory Act of 1997 to pay for the
13 building project; (g) made for payments due under installment
14 contracts entered into before the effective date of this
15 amendatory Act of 1997; (h) made for payments of principal
16 and interest on limited bonds, as defined in Section 3 of the
17 Local Government Debt Reform Act, in an amount not to exceed
18 the debt service extension base less the amount in items (b),
19 (c), and (e) of this definition for non-referendum
20 obligations, except obligations initially issued pursuant to
21 referendum; (i) made for payments of principal and interest
22 on bonds issued under Section 15 of the Local Government Debt
23 Reform Act; and (j) made for a qualified airport authority to
24 pay interest or principal on general obligation bonds issued
25 for the purpose of paying obligations due under, or financing
26 airport facilities required to be acquired, constructed,
27 installed or equipped pursuant to, contracts entered into
28 before March 1, 1996 (but not including any amendments to
29 such a contract taking effect on or after that date).

30 "Debt service extension base" means an amount equal to
31 that portion of the extension for a taxing district for the
32 1994 levy year, or for those taxing districts subject to this
33 Law in accordance with Section 18-213, except for those
34 subject to paragraph (2) of subsection (e) of Section 18-213,

1 for the levy year in which the referendum making this Law
2 applicable to the taxing district is held, or for those
3 taxing districts subject to this Law in accordance with
4 paragraph (2) of subsection (e) of Section 18-213 for the
5 1996 levy year, constituting an extension for payment of
6 principal and interest on bonds issued by the taxing district
7 without referendum, but not including (i) bonds authorized by
8 Public Act 88-503 and issued under Section 20a of the Chicago
9 Park District Act for aquarium and museum projects; (ii)
10 bonds issued under Section 15 of the Local Government Debt
11 Reform Act; ~~or~~ (iii) refunding obligations issued to refund
12 or to continue to refund obligations initially issued
13 pursuant to referendum; or (iv) bonds issued for fire
14 prevention and safety purposes under Section 17-2.11 of the
15 School Code after the effective date of this amendatory Act
16 of the 92nd General Assembly and bonds issued to refund the
17 fire prevention and safety bonds issued after the effective
18 date of this amendatory Act of the 92nd General Assembly. The
19 debt service extension base may be established or increased
20 as provided under Section 18-212.

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

29 "Aggregate extension base" means the taxing district's
30 last preceding aggregate extension as adjusted under Sections
31 18-215 through 18-230.

32 "Levy year" has the same meaning as "year" under Section
33 1-155.

34 "New property" means (i) the assessed value, after final

1 board of review or board of appeals action, of new
2 improvements or additions to existing improvements on any
3 parcel of real property that increase the assessed value of
4 that real property during the levy year multiplied by the
5 equalization factor issued by the Department under Section
6 17-30 and (ii) the assessed value, after final board of
7 review or board of appeals action, of real property not
8 exempt from real estate taxation, which real property was
9 exempt from real estate taxation for any portion of the
10 immediately preceding levy year, multiplied by the
11 equalization factor issued by the Department under Section
12 17-30. In addition, the county clerk in a county containing
13 a population of 3,000,000 or more shall include in the 1997
14 recovered tax increment value for any school district, any
15 recovered tax increment value that was applicable to the 1995
16 tax year calculations.

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

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

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

29 Except as otherwise provided in this Section, "limiting
30 rate" means a fraction the numerator of which is the last
31 preceding aggregate extension base times an amount equal to
32 one plus the extension limitation defined in this Section and
33 the denominator of which is the current year's equalized
34 assessed value of all real property in the territory under

1 the jurisdiction of the taxing district during the prior levy
2 year. For those taxing districts that reduced their
3 aggregate extension for the last preceding levy year, the
4 highest aggregate extension in any of the last 3 preceding
5 levy years shall be used for the purpose of computing the
6 limiting rate. The denominator shall not include new
7 property. The denominator shall not include the recovered
8 tax increment value.

9 (Source: P.A. 90-485, eff. 1-1-98; 90-511, eff. 8-22-97;
10 90-568, eff. 1-1-99; 90-616, eff. 7-10-98; 90-655, eff.
11 7-30-98; 91-357, eff. 7-29-99; 91-478, eff. 11-1-99.)

12 (35 ILCS 200/18-201 new)

13 Sec. 18-201. School districts.

14 (a) The aggregate extension for a school district shall
15 not include any extension (i) made for fire prevention and
16 safety purposes under Section 17-2.11 of the School Code
17 produced by that portion of the rate for that purpose in
18 excess of the district's maximum permissible rate for that
19 purpose immediately prior to the effective date of this
20 amendatory Act of the 92nd General Assembly, (ii) made for
21 payments of principal and interest on fire prevention and
22 safety bonds issued under Section 17-2.11 of the School Code
23 after the effective date of this amendatory Act of the 92nd
24 General Assembly or on bonds issued to refund the fire
25 prevention and safety bonds issued after the effective date
26 of this amendatory Act of the 92nd General Assembly, (iii)
27 made for operations and maintenance purposes under Section
28 17-2 of the School Code produced by that portion of the rate
29 for that purpose in excess of the district's maximum
30 permissible rate for that purpose immediately prior to the
31 effective date of this amendatory Act of the 92nd General
32 Assembly, or (iv) made for capital improvement purposes under
33 Section 17-2.3 of the School Code produced by that portion of

1 the rate for that purpose in excess of the district's maximum
 2 permissible rate for that purpose immediately prior to the
 3 effective date of this amendatory Act of the 92nd General
 4 Assembly.

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

9 (35 ILCS 200/18-200 rep.)

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

12 Section 15. The School Code is amended by changing
 13 Sections 2-3.12, 10-22.14, 17-2, 17-2.2, 17-2.3, 17-2.11, and
 14 19-1 as follows:

15 (105 ILCS 5/2-3.12) (from Ch. 122, par. 2-3.12)

16 Sec. 2-3.12. School building code. To prepare for school
 17 boards with the advice of the Department of Public Health,
 18 the Capital Development Board, and the State Fire Marshal a
 19 school building code that will conserve the health and safety
 20 and general welfare of the pupils and school personnel and
 21 others who use public school facilities.

22 The document known as "Efficient and Adequate Standards
 23 for the Construction of Schools" applies only to temporary
 24 school facilities, new school buildings, and additions to
 25 existing schools whose construction contracts are awarded
 26 after July 1, 1965. On or before July 1, 1967, each school
 27 board shall have its school district buildings that were
 28 constructed prior to January 1, 1955, surveyed by an
 29 architect or engineer licensed in the State of Illinois as to
 30 minimum standards necessary to conserve the health and safety
 31 of the pupils enrolled in the school buildings of the

1 district. Buildings constructed between January 1, 1955 and
2 July 1, 1965, not owned by the State of Illinois, shall be
3 surveyed by an architect or engineer licensed in the State of
4 Illinois beginning 10 years after acceptance of the completed
5 building by the school board. Buildings constructed between
6 January 1, 1955 and July 1, 1955 and previously exempt under
7 the provisions of Section 35-27 shall be surveyed prior to
8 July 1, 1977 by an architect or engineer licensed in the
9 State of Illinois. The architect or engineer, using the
10 document known as "Building Specifications for Health and
11 Safety in Public Schools" as a guide, shall make a report of
12 the findings of the survey to the school board, giving
13 priority in that report to fire safety problems and
14 recommendations thereon if any such problems exist. The
15 school board of each district so surveyed and receiving a
16 report of needed recommendations to be made to improve
17 standards of safety and health of the pupils enrolled has
18 until July 1, 1970, or in case of buildings not owned by the
19 State of Illinois and completed between January 1, 1955 and
20 July 1, 1965 or in the case of buildings previously exempt
21 under the provisions of Section 35-27 has a period of 3 years
22 after the survey is commenced, to effectuate those
23 recommendations, giving first attention to the
24 recommendations in the survey report having priority status,
25 and is authorized to levy the tax provided for in Section
26 17-2.11, according to the provisions of that Section, to make
27 such improvements. School boards unable to effectuate those
28 recommendations prior to July 1, 1970, on July 1, 1980 in the
29 case of buildings previously exempt under the provisions of
30 Section 35-27, may petition the State Superintendent of
31 Education upon the recommendation of the Regional
32 Superintendent for an extension of time. The extension of
33 time may be granted by the State Superintendent of Education
34 for a period of one year, but may be extended from year to

1 year provided substantial progress, in the opinion of the
2 State Superintendent of Education, is being made toward
3 compliance.

4 Within 2 years after the effective date of this
5 amendatory Act of 1983, and every 10 years thereafter, or at
6 such other times as the State Board of Education deems
7 necessary or the regional superintendent so orders, each
8 school board subject to the provisions of this Section shall
9 again survey its school buildings and effectuate any
10 recommendations in accordance with the procedures set forth
11 herein. An architect or engineer licensed in the State of
12 Illinois is required to conduct the surveys under the
13 provisions of this Section and shall make a report of the
14 findings of the survey titled "safety survey report" to the
15 school board. The school board shall approve the safety
16 survey report, including any recommendations to effectuate
17 compliance with the code, and submit it to the Regional
18 Superintendent. The Regional Superintendent shall render a
19 decision regarding approval or denial and submit the safety
20 survey report to the State Superintendent of Education. The
21 State Superintendent of Education shall approve or deny the
22 report including recommendations to effectuate compliance
23 with the code and, if approved, issue a certificate of
24 approval. Upon receipt of the certificate of approval, the
25 Regional Superintendent shall issue an order to effect any
26 approved recommendations included in the report. Items in
27 the report shall be prioritized. Urgent items shall be
28 considered as those items related to life safety problems
29 that present an immediate hazard to the safety of students.
30 Required items shall be considered as those items that are
31 necessary for a safe environment but present less of an
32 immediate hazard to the safety of students. Urgent and
33 required items shall be defined in rules adopted by the State
34 Board of Education. Urgent and required items shall reference

1 a specific rule in the code authorized by this Section that
2 is currently being violated or will be violated within the
3 next 12 months if the violation is not remedied. The school
4 board of each district so surveyed and receiving a report of
5 needed recommendations to be made to maintain standards of
6 safety and health of the pupils enrolled shall effectuate the
7 correction of urgent items as soon as achievable to ensure
8 the safety of the students, but in no case more than one year
9 after the date of the State Superintendent of Education's
10 approval of the recommendation. Required items shall be
11 corrected in a timely manner, but in no case more than 3 5
12 years from the date of the State Superintendent of
13 Education's approval of the recommendation. Once each year
14 the school board shall submit a report of progress on
15 completion of any recommendations to effectuate compliance
16 with the code. For each year that the school board does not
17 effectuate any or all approved recommendations, it shall
18 petition the Regional Superintendent and the State
19 Superintendent of Education detailing what work was completed
20 in the previous year and a work plan for completion of the
21 remaining work. If in the judgement of the Regional
22 Superintendent and the State Superintendent of Education
23 substantial progress has been made and just cause has been
24 shown by the school board, the petition for a one year
25 extension of time may be approved.

26 As soon as practicable, but not later than 2 years after
27 the effective date of this amendatory Act of 1992, the State
28 Board of Education shall combine the document known as
29 "Efficient and Adequate Standards for the Construction of
30 Schools" with the document known as "Building Specifications
31 for Health and Safety in Public Schools" together with any
32 modifications or additions that may be deemed necessary. The
33 combined document shall be known as the "Health/Life Safety
34 Code for Public Schools" and shall be the governing code for

1 all facilities that house public school students or are
2 otherwise used for public school purposes, whether such
3 facilities are permanent or temporary and whether they are
4 owned, leased, rented, or otherwise used by the district.
5 Facilities owned by a school district but that are not used
6 to house public school students or are not used for public
7 school purposes shall be governed by separate provisions
8 within the code authorized by this Section.

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

15 The "Health/Life Safety Code for Public Schools" shall be
16 the governing code for public schools; however, the
17 provisions of this Section shall not preclude inspection of
18 school premises and buildings pursuant to Section 9 of the
19 Fire Investigation Act, provided that the provisions of the
20 "Health/Life Safety Code for Public Schools", or such
21 predecessor document authorized by this Section as may be
22 applicable are used, and provided that those inspections are
23 coordinated with the Regional Superintendent having
24 jurisdiction over the public school facility. Any agency
25 having jurisdiction beyond the scope of the applicable
26 document authorized by this Section may issue a lawful order
27 to a school board to effectuate recommendations, and the
28 school board receiving the order shall certify to the
29 Regional Superintendent and the State Superintendent of
30 Education when it has complied with the order.

31 The State Board of Education is authorized to adopt any
32 rules that are necessary relating to the administration and
33 enforcement of the provisions of this Section. The code
34 authorized by this Section shall apply only to those school

1 districts having a population of less than 500,000
2 inhabitants.

3 (Source: P.A. 89-397, eff. 8-20-95; 90-811, eff. 1-26-99.)

4 (105 ILCS 5/10-22.14) (from Ch. 122, par. 10-22.14)

5 Sec. 10-22.14. Borrowing money and issuing bonds. To
6 borrow money, and issue bonds for the purposes and in the
7 manner provided by this Act.

8 When bond proceeds from the sale of bonds include a
9 premium, or when the proceeds of bonds issued for the fire
10 ~~prevention, safety, energy conservation, and school security~~
11 purposes as specified in Section 17-2.11 are invested as
12 authorized by law, the board shall determine by resolution
13 whether the interest earned on the investment of bond
14 proceeds authorized under Section 17-2.11 or the premium
15 realized in the sale of bonds, as the case may be, is to be
16 used for the purposes for which the bonds were issued or,
17 instead, for payment of the principal indebtedness and
18 interest on those bonds.

19 When bonds, other than bonds issued for the fire
20 ~~prevention, safety, energy conservation, and school security~~
21 purposes as specified in Section 17-2.11 are issued by any
22 school district, and the purposes for which the bonds have
23 been issued are accomplished and paid for in full, and there
24 remain funds on hand from the proceeds of the bonds so
25 issued, the board by resolution may transfer those excess
26 funds to the operations and maintenance fund.

27 When bonds are issued by any school district for the fire
28 ~~prevention, safety, energy conservation, and school security~~
29 purposes as specified in Section 17-2.11, and the purposes
30 for which the bonds have been issued are accomplished and
31 paid in full, and there remain funds on hand from the
32 proceeds of the bonds issued, the board by resolution shall
33 use those excess funds (1) for other authorized fire

1 ~~prevention, safety, energy conservation, and school security~~
 2 purposes as specified in Section 17-2.11 or (2) for transfer
 3 to the Bond and Interest Fund for payment of principal and
 4 interest on those bonds. If any transfer is made to the Bond
 5 and Interest Fund, the secretary of the school board shall
 6 within 30 days notify the county clerk of the amount of that
 7 transfer and direct the clerk to abate the taxes to be
 8 extended for the purposes of principal and interest payments
 9 on the respective bonds issued under Section 17-2.11 by an
 10 amount equal to such transfer.

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

12 (105 ILCS 5/17-2) (from Ch. 122, par. 17-2)

13 Sec. 17-2. Tax levies; purposes; rates. Except as
 14 otherwise provided in Articles 12 and 13 of this Act, the
 15 following maximum rates shall apply to all taxes levied after
 16 August 10, 1965, in districts having a population of less
 17 than 500,000 inhabitants, including those districts organized
 18 under Article 11 of the School Code. The school board of any
 19 district having a population of less than 500,000 inhabitants
 20 may levy a tax annually, at not to exceed the maximum rates
 21 and for the specified purposes, upon all the taxable property
 22 of the district at the value, as equalized or assessed by the
 23 Department of Revenue as follows:

24 (1) districts maintaining only grades 1 through 8,
 25 .92% for educational purposes and .35% .25% for
 26 operations and maintenance purposes;

27 (2) districts maintaining only grades 9 through 12,
 28 .92% for educational purposes and .35% .25% for
 29 operations and maintenance purposes;

30 (3) districts maintaining grades 1 through 12,
 31 ~~1.63% for the 1985-86 school year, 1.68% for the 1986-87~~
 32 ~~school year, 1.75% for the 1987-88 school year and 1.84%~~
 33 ~~for the 1988-89 school year and thereafter~~ for

1 educational purposes and .70% ~~.405%~~ for the 1989-90
 2 school year, ~~.435%~~ for the 1990-91 school year, ~~.465%~~ for
 3 the 1991-92 school year, and ~~.50%~~ for the 1992-93 school
 4 year and thereafter for operations and maintenance
 5 purposes;

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

15 (5) districts maintaining only grades 1 through 8,
 16 .12% for transportation purposes, provided that districts
 17 maintaining only grades kindergarten through 8 which have
 18 an enrollment of at least 2600 students may levy, subject
 19 to Section 17-2.2, at not to exceed a maximum rate of
 20 .20% for transportation purposes for any school year in
 21 which the number of students requiring transportation in
 22 the district exceeds by at least 2% the number of
 23 students requiring transportation in the district during
 24 the preceding school year, as verified in the district's
 25 claim for pupil transportation and reimbursement and as
 26 certified by the State Board of Education to the county
 27 clerk of the county in which such district is located not
 28 later than November 15 following the submission of such
 29 claim; districts maintaining only grades 9 through 12,
 30 .12% for transportation purposes; and districts
 31 maintaining grades 1 through 12, ~~.14%~~ for the 1985-86
 32 school year, ~~.16%~~ for the 1986-87 school year, ~~.18%~~ for
 33 the 1987-88 school year and .20% for the 1988-89 school
 34 year and thereafter, for transportation purposes;

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

4 Whenever any special charter school district operating
 5 grades 1 through 12, has organized or shall organize under
 6 the general school law, the district so organized may
 7 continue to levy taxes at not to exceed the rate at which
 8 taxes were last actually extended by the special charter
 9 district, except that if such rate at which taxes were last
 10 actually extended by such special charter district was less
 11 than the maximum rate for districts maintaining grades 1
 12 through 12 authorized under this Section, such special
 13 charter district nevertheless may levy taxes at a rate not to
 14 exceed the maximum rate for districts maintaining grades 1
 15 through 12 authorized under this Section, and except that if
 16 any such district maintains only grades 1 through 8, the
 17 board may levy, for educational purposes, at a rate not to
 18 exceed the maximum rate for elementary districts authorized
 19 under this Section.

20 Maximum rates before or after established in excess of
 21 those prescribed shall not be affected by the amendatory Act
 22 of 1965.

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

24 (105 ILCS 5/17-2.2) (from Ch. 122, par. 17-2.2)

25 Sec. 17-2.2. Backdoor Baek-døer referendum. Whenever any
 26 school district first levies a tax for educational purposes
 27 at a rate within the limit prescribed by paragraph (3) of
 28 Section 17-2 but in excess of the maximum permissible on July
 29 9, 1957, or within the limit prescribed by paragraph (1) or
 30 (2) of Section 17-2 but in excess of the maximum permissible
 31 on June 30, 1965, ~~or whenever after August 31, 1989~~ any school
 32 district maintaining only grades kindergarten through 8 first
 33 levies a tax for transportation purposes for any school year

1 which is within the limit prescribed for that school year by
2 paragraph (5) of Section 17-2 but in excess of the maximum
3 authorized to be levied for such purposes for the 1988-89
4 school year, ~~or whenever after--August--3,--1989~~ any school
5 district first levies a tax for operations and maintenance
6 purposes for any school year which is within the limit
7 prescribed for that school year by ~~paragraph-(3)-of~~ Section
8 17-2 but in excess of the maximum authorized to be levied for
9 such purposes for the immediately preceding school year, or
10 whenever a backdoor referendum is required under Section
11 17-2.3 or 17-2.11, the district shall cause to be published a
12 notice of the proposed tax levy such-resolution in at least
13 one newspaper of general circulation ~~or--more-newspapers~~
14 published in the district, within 10 days after such levy is
15 made. The notice publication-of-the-resolution shall include
16 ~~a--notice--of~~ (1) the specific number of voters required to
17 sign a petition requesting that the question of the adoption
18 of the tax levy be submitted to the voters of the district;
19 (2) the time in which the petition must be filed; and (3) the
20 date of the prospective referendum. The district Secretary
21 shall provide a petition form to any individual requesting
22 one. Any registered voter taxpayer in such district may,
23 within 30 days after such levy is made, file with the
24 Secretary of the board of education a petition signed by the
25 voters of the district equal to 10% or more of the registered
26 voters of the district requesting the submission to a
27 referendum of the following proposition:

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

1 general election law.

2 If a majority of the voters voting on the proposition
3 vote in favor thereof, such increased tax shall thereafter be
4 authorized; if a majority of the vote is against such
5 proposition, the previous maximum rate authorized, if any,
6 shall remain in effect until changed by law.

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

8 (105 ILCS 5/17-2.3) (from Ch. 122, par. 17-2.3)

9 Sec. 17-2.3. Capital improvement tax purposes;
10 referendum. The school board of any district may desiring to
11 levy and accumulate for not more than 6 years a the capital
12 improvements purposes tax as provided in this Section at a
13 rate not to exceed 0.75% upon the equalized assessed value of
14 the taxable property in the district. The board provided for
15 in paragraph (4) of Section 17-2 of this Act shall pass a
16 resolution for the levy of said tax, and in such resolution
17 shall describe the capital improvements for which the tax is
18 to be levied and the funds derived therefrom are to be spent.
19 As used in this Section and in paragraph (4) of Section 17-2,
20 capital improvements include but are not limited to the
21 construction of a new school building or buildings or the
22 purchase of school grounds on which any new school building
23 is to be constructed or located, or both, as well as
24 improvements necessary for energy conservation, accessibility
25 for the disabled, or security purposes. An elementary or
26 high school district may levy the tax for capital improvement
27 purposes at a rate not to exceed 0.05% and a unit district
28 may levy the tax for capital improvement purposes at a rate
29 not to exceed 0.10% without submitting the levy to a
30 referendum, provided that a district that is subject to the
31 Property Tax Extension Limitation Law shall submit the
32 authorization to a backdoor referendum using the procedures
33 provided in Section 17-2.2 of this Code. The authority to

1 make any levy that is in excess of the rates specified in the
 2 preceding sentence shall be submitted to referendum, and the
 3 resolution levying the tax in excess of these rates. The
 4 resolution shall cause the proposition for the levy of the
 5 tax provided for in paragraph (4) of Section 17-2 of this Act
 6 to be certified to the proper election authorities for
 7 submission to the electors of the district at a regular
 8 scheduled election in accordance with the general election
 9 law. The proposition shall generally describe the capital
 10 improvements for which the tax is to be levied and the funds
 11 derived therefrom are to be spent. If the proposition is
 12 approved by a majority of the electors voting thereon, the
 13 school district may thereafter levy the capital improvement
 14 tax and accumulate funds for not more than 6 years for the
 15 capital improvements described in the resolution and on the
 16 ballot.

17 Any school district levying the capital improvement tax
 18 shall invest the proceeds of the tax in accordance with the
 19 Public Funds Investment Act. The proceeds shall be
 20 separately accounted for within the Site and
 21 Construction/Capital Improvement Fund.

22 ~~If the proposition is approved by a majority of the~~
 23 ~~electors voting thereon, the school district may thereafter~~
 24 ~~levy such capital improvement purposes tax and accumulate~~
 25 ~~funds for not more than 6 years for the capital improvements~~
 26 ~~described in the resolution and on the ballot. Such school~~
 27 ~~district shall also invest such accumulated funds until spent~~
 28 ~~for the capital improvements described in the resolution and~~
 29 ~~on the ballot in accordance with the provisions of the Public~~
 30 ~~Funds Investment Act.~~

31 ~~Any proceeds derived from a capital improvements tax or~~
 32 ~~the accumulation of monies for capital improvements described~~
 33 ~~in the resolution and on the ballot shall be accounted for~~
 34 ~~separately within the Site and Construction/Capital~~

1 Improvement-Fund-

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

3 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

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

1 be-altered-or-reconstructed--or--that--security--systems--and
2 equipment--(including--but--not--limited--to--intercom, early
3 detection--and--warning, access--control--and--television
4 monitoring--systems)--should--be-purchased-and-installed, and
5 that--such--alterations, reconstruction--or--purchase--and
6 installation--of--equipment--will--be--made--with--funds--not
7 necessary--for--the--completion--of--approved-and-recommended
8 projects-contained-in-any-safety-survey-report--or--amendment
9 thereto--authorized--by--Section--2-3.12-of-this-Act-and-will
10 deter-and--prevent--unauthorized--entry--or--activities--upon
11 school-property-by-unknown-or-dangerous-persons, assure-early
12 detection-and-advance-warning-of-any-such-actual-or-attempted
13 unauthorized--entry--or--activities--and--help--assure--the
14 continued-safety-of-pupils--and--school--staff--if--any--such
15 unauthorized--entry-or-activity-is-attempted-or-occurs; or-if
16 a--school--district--does--not--need--funds--for--other--fire
17 prevention-and-safety-projects, including-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, and--it--is-determined-after-a-public
21 hearing--(which-is-preceded-by-at-least-one--published--notice
22 (i)--occurring--at--least--7--days--prior-to-the-hearing-in-a
23 newspaper-of-general-circulation-within-the--school--district
24 and--(ii)--setting--forth--the-time, date, place, and-general
25 subject-matter-of-the-hearing)--that-there-is--a--substantial,
26 immediate, and--otherwise--unavoidable-threat-to-the-health,
27 safety, or-welfare-of--pupils--due--to--disrepair--of--school
28 sidewalks, playgrounds, parking--lots, or--school--bus
29 turnarounds-and-repairs-must--be--made; then--in--any--such
30 event, such district may, by proper resolution, levy a tax
31 for the purpose of making such alteration, repair, or
32 reconstruction, based on a survey report by an architect or
33 engineer licensed in the State of Illinois, upon all the
34 taxable property of the district at the value as assessed by

1 the Department of Revenue at a rate not to exceed 0.15% for
 2 elementary and high school districts and 0.30% for unit
 3 districts .05% per year for a period sufficient to finance
 4 such alterations, repairs, or reconstruction, upon the
 5 following conditions:

6 (a) When there are not sufficient funds available
 7 in either the operations and maintenance fund of the
 8 district or the fire prevention and safety fund of the
 9 district as determined by the district on the basis of
 10 regulations adopted by the State Board of Education to
 11 make such alterations, repairs, or reconstruction, ~~or~~
 12 ~~purchase--and--install--such-permanent-fixed-equipment~~ so
 13 ordered or determined as necessary. Appropriate school
 14 district records shall be made available to the State
 15 Superintendent of Education upon request to confirm such
 16 insufficiency.

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

34 (c) Whenever a school district subject to the

1 Property Tax Extension Limitation Law first levies the
2 tax at a rate permitted by this amendatory Act of the
3 92nd General Assembly but in excess of its maximum
4 permissible rate for that purpose immediately prior to
5 the effective date of this amendatory Act of the 92nd
6 General Assembly, the rate increase shall be subject to a
7 backdoor referendum using the procedures provided in
8 Section 17-2.2 of this Code.

9 For purposes of this Section a school district may
10 replace a school building or build additions to replace
11 portions of a building when it is determined that the
12 effectuation of the recommendations for the existing building
13 will cost more than the replacement costs. Such
14 determination shall be based on a comparison of estimated
15 costs made by an architect or engineer licensed in the State
16 of Illinois. The new building or addition shall be
17 equivalent in area (square feet) and comparable in purpose
18 and grades served and may be on the same site or another
19 site. Such replacement may only be done upon order of the
20 regional superintendent of schools and the approval of the
21 State Superintendent of Education.

22 The filing of a certified copy of the resolution levying
23 the tax when accompanied by the certificates of the regional
24 superintendent of schools and State Superintendent of
25 Education shall be the authority of the county clerk to
26 extend such tax.

27 The county clerk of the county in which any school
28 district levying a tax under the authority of this Section is
29 located, in reducing raised levies, shall not consider any
30 such tax as a part of the general levy for school purposes
31 and shall not include the same in the limitation of any other
32 tax rate which may be extended.

33 Such tax shall be levied and collected in like manner as
34 all other taxes of school districts, subject to the

1 provisions contained in this Section.

2 The tax rate limit specified in this Section may be
3 increased to .10% upon the approval of a proposition to
4 effect such increase by a majority of the electors voting on
5 that proposition at a regular scheduled election. Such
6 proposition may be initiated by resolution of the school
7 board and shall be certified by the secretary to the proper
8 election authorities for submission in accordance with the
9 general election law.

10 When taxes are levied by any school district for the fire
11 prevention, safety, energy conservation, and school security
12 purposes as specified in this Section, and the purposes for
13 which the taxes have been levied are accomplished and paid in
14 full, and there remain funds on hand in the Fire Prevention
15 and Safety Fund from the proceeds of the taxes levied,
16 including interest earnings thereon, the school board by
17 resolution shall use such excess and other board restricted
18 funds excluding bond proceeds and earnings from such proceeds
19 (1) for other authorized fire prevention and safety, energy
20 conservation, and school security purposes or (2) for
21 transfer to the Operations and Maintenance Fund for the
22 purpose of abating an equal amount of operations and
23 maintenance purposes taxes. If any transfer is made to the
24 Operation and Maintenance Fund, the secretary of the school
25 board shall within 30 days notify the county clerk of the
26 amount of that transfer and direct the clerk to abate the
27 taxes to be extended for the purposes of operations and
28 maintenance authorized under Section 17-2 of this Act by an
29 amount equal to such transfer.

30 If the proceeds from the tax levy authorized by this
31 Section are insufficient to complete the work approved under
32 this Section, the school board is authorized to sell bonds
33 without referendum under the provisions of this Section in an
34 amount that, when added to the proceeds of the tax levy

1 authorized by this Section, will allow completion of the
2 approved work, provided that a district that is subject to
3 the Property Tax Extension Limitation Law shall submit the
4 authorization to a backdoor referendum as provided in this
5 Section. No school district that is subject to the Property
6 Tax Extension Limitation Law may issue bonds under this
7 Section unless it adopts a resolution declaring its intention
8 to issue bonds and directs that notice of this intention be
9 published at least once in a newspaper of general circulation
10 in the district. The notice shall set forth (i) the
11 intention of the district to issue bonds in accordance with
12 this Section, (ii) the time within which a petition may be
13 filed requesting the submission to the voters of the
14 proposition to issue the bonds, (iii) the specific number of
15 voters required to sign the petition, and (iv) the date of
16 the prospective referendum. At the time of publication of
17 the notice and for 30 days thereafter, the secretary of the
18 district shall provide a petition form to any individual
19 requesting one. If within 30 days after the publication a
20 petition is filed with the secretary of the district, signed
21 by the voters of the district equal to 20% or more of the
22 registered voters of the district requesting that the
23 proposition to issue bonds as authorized by this Section be
24 submitted to the voters thereof, then the district shall not
25 be authorized to issue the bonds until the proposition has
26 been certified to the proper election authorities and has
27 been submitted to and approved by a majority of the voters
28 voting on the proposition at a regular scheduled election in
29 accordance with the general election law. If no such
30 petition is filed, or if any and all petitions filed are
31 invalid, the district may issue the bonds.

32 Such bonds shall bear interest at a rate not to exceed
33 the maximum rate authorized by law at the time of the making
34 of the contract, shall mature within 20 years from date, and

1 shall be signed by the president of the school board and the
2 treasurer of the school district. Such bonds issued after the
3 effective date of this amendatory Act of the 92nd General
4 Assembly and any bonds issued to refund such bonds issued
5 after the effective date of this amendatory Act of the 92nd
6 General Assembly shall not be considered debt for purposes of
7 any statutory debt limitation.

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

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

30 This Section is cumulative and constitutes complete
31 authority for the issuance of bonds as provided in this
32 Section notwithstanding any other statute or law to the
33 contrary.

34 With respect to instruments for the payment of money

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

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

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

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

29 (105 ILCS 5/19-1) (from Ch. 122, par. 19-1)
 30 Sec. 19-1. Debt limitations of school districts.
 31 (a) School districts shall not be subject to the
 32 provisions limiting their indebtedness prescribed in the
 33 Local Government Debt Limitation Act ~~"An Act to limit the~~

1 indebtedness of counties having a population of less than
 2 500,000 and townships, school districts and other municipal
 3 corporations having a population of less than 300,000,
 4 approved February 15, 1928, as amended.

5 No school districts maintaining grades K through 8 or 9
 6 through 12 shall become indebted in any manner or for any
 7 purpose to an amount, including existing indebtedness, in the
 8 aggregate exceeding 9.0% of 6.9% on the equalized assessed
 9 value of the taxable property therein to be ascertained by
 10 the last assessment for State and county taxes or, until
 11 January 1, 1983, if greater, the sum that is produced by
 12 multiplying the school district's 1978 equalized assessed
 13 valuation by the debt limitation percentage in effect on
 14 January 1, 1979, previous to the incurring of such
 15 indebtedness.

16 No school districts maintaining grades K through 12 shall
 17 become indebted in any manner or for any purpose to an
 18 amount, including existing indebtedness, in the aggregate
 19 exceeding 18.0% of 13.8% on the equalized assessed value of
 20 the taxable property therein to be ascertained by the last
 21 assessment for State and county taxes or, until January 1,
 22 1983, if greater, the sum that is produced by multiplying the
 23 school district's 1978 equalized assessed valuation by the
 24 debt limitation percentage in effect on January 1, 1979,
 25 previous to the 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
 28 district have approved a proposition for the issuance of
 29 bonds of such school district at an election held prior to
 30 January 1, 1979, and all of the bonds approved at such
 31 election have not been issued, the debt limitation applicable
 32 to such school district during the calendar year 1979 shall
 33 be computed by multiplying the value of taxable property
 34 therein, including personal property, as ascertained by the

1 last assessment for State and county taxes, previous to the
2 incurring of such indebtedness, by the percentage limitation
3 applicable to such school district under the provisions of
4 this subsection (a).

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

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

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

27 (3) When the voters in the school district approve
28 a proposition for the issuance of bonds for the purpose
29 of acquiring or improving such needed school sites or
30 constructing and equipping such needed additional
31 building facilities at an election called and held for
32 that purpose. Notice of such an election shall state that
33 the amount of indebtedness proposed to be incurred would
34 exceed the debt limitation otherwise applicable to the

1 school district. The ballot for such proposition shall
2 state what percentage of the equalized assessed valuation
3 will be outstanding in bonds if the proposed issuance of
4 bonds is approved by the voters; or

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

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

27 In no event shall the indebtedness incurred pursuant to
28 this subsection (b) and the existing indebtedness of the
29 school district exceed 20% ±5% of the equalized assessed
30 value of the taxable property therein to be ascertained by
31 the last assessment for State and county taxes, previous to
32 the incurring of such indebtedness or, until January 1, 1983,
33 if greater, the sum that is produced by multiplying the
34 school district's 1978 equalized assessed valuation by the

1 debt limitation percentage in effect on January 1, 1979.

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

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

15 (d) Notwithstanding the debt limitation prescribed in
16 subsection (a) of this Section, a school district that meets
17 all the criteria set forth in paragraphs (1) and (2) of this
18 subsection (d) may incur an additional indebtedness in an
19 amount not to exceed \$4,500,000, even though the amount of
20 the additional indebtedness authorized by this subsection
21 (d), when incurred and added to the aggregate amount of
22 indebtedness of the district existing immediately prior to
23 the district incurring the additional indebtedness authorized
24 by this subsection (d), causes the aggregate indebtedness of
25 the district to exceed the debt limitation otherwise
26 applicable to that district under subsection (a):

27 (1) The additional indebtedness authorized by this
28 subsection (d) is incurred by the school district through
29 the issuance of bonds under and in accordance with
30 Section 17-2.11a for the purpose of replacing a school
31 building which, because of mine subsidence damage, has
32 been closed as provided in paragraph (2) of this
33 subsection (d) or through the issuance of bonds under and
34 in accordance with Section 19-3 for the purpose of

1 increasing the size of, or providing for additional
2 functions in, such replacement school buildings, or both
3 such purposes.

4 (2) The bonds issued by the school district as
5 provided in paragraph (1) above are issued for the
6 purposes of construction by the school district of a new
7 school building pursuant to Section 17-2.11, to replace
8 an existing school building that, because of mine
9 subsidence damage, is closed as of the end of the 1992-93
10 school year pursuant to action of the regional
11 superintendent of schools of the educational service
12 region in which the district is located under Section
13 3-14.22 or are issued for the purpose of increasing the
14 size of, or providing for additional functions in, the
15 new school building being constructed to replace a school
16 building closed as the result of mine subsidence damage,
17 or both such purposes.

18 (e) Notwithstanding the debt limitation prescribed in
19 subsection (a) of this Section, a school district that meets
20 all the criteria set forth in paragraphs (1) through (5) of
21 this subsection (e) may, without referendum, incur an
22 additional indebtedness in an amount not to exceed the lesser
23 of \$5,000,000 or 1.5% of the equalized assessed value of the
24 taxable property within the district even though the amount
25 of the additional indebtedness authorized by this subsection
26 (e), when incurred and added to the aggregate amount of
27 indebtedness of the district existing immediately prior to
28 the district incurring that additional indebtedness, causes
29 the aggregate indebtedness of the district to exceed or
30 increases the amount by which the aggregate indebtedness of
31 the district already exceeds the debt limitation otherwise
32 applicable to that district under subsection (a):

33 (1) The State Board of Education certifies the
34 school district under Section 19-1.5 as a financially

1 distressed district.

2 (2) The additional indebtedness authorized by this
3 subsection (e) is incurred by the financially distressed
4 district during the school year or school years in which
5 the certification of the district as a financially
6 distressed district continues in effect through the
7 issuance of bonds for the lawful school purposes of the
8 district, pursuant to resolution of the school board and
9 without referendum, as provided in paragraph (5) of this
10 subsection.

11 (3) The aggregate amount of bonds issued by the
12 financially distressed district during a fiscal year in
13 which it is authorized to issue bonds under this
14 subsection does not exceed the amount by which the
15 aggregate expenditures of the district for operational
16 purposes during the immediately preceding fiscal year
17 exceeds the amount appropriated for the operational
18 purposes of the district in the annual school budget
19 adopted by the school board of the district for the
20 fiscal year in which the bonds are issued.

21 (4) Throughout each fiscal year in which
22 certification of the district as a financially distressed
23 district continues in effect, the district maintains in
24 effect a gross salary expense and gross wage expense
25 freeze policy under which the district expenditures for
26 total employee salaries and wages do not exceed such
27 expenditures for the immediately preceding fiscal year.
28 Nothing in this paragraph, however, shall be deemed to
29 impair or to require impairment of the contractual
30 obligations, including collective bargaining agreements,
31 of the district or to impair or require the impairment of
32 the vested rights of any employee of the district under
33 the terms of any contract or agreement in effect on the
34 effective date of this amendatory Act of 1994.

1 (5) Bonds issued by the financially distressed
2 district under this subsection shall bear interest at a
3 rate not to exceed the maximum rate authorized by law at
4 the time of the making of the contract, shall mature
5 within 40 years from their date of issue, and shall be
6 signed by the president of the school board and treasurer
7 of the school district. In order to issue bonds under
8 this subsection, the school board shall adopt a
9 resolution fixing the amount of the bonds, the date of
10 the bonds, the maturities of the bonds, the rates of
11 interest of the bonds, and their place of payment and
12 denomination, and shall provide for the levy and
13 collection of a direct annual tax upon all the taxable
14 property in the district sufficient to pay the principal
15 and interest on the bonds to maturity. Upon the filing
16 in the office of the county clerk of the county in which
17 the financially distressed district is located of a
18 certified copy of the resolution, it is the duty of the
19 county clerk to extend the tax therefor in addition to
20 and in excess of all other taxes at any time authorized
21 to be levied by the district. If bond proceeds from the
22 sale of bonds include a premium or if the proceeds of the
23 bonds are invested as authorized by law, the school board
24 shall determine by resolution whether the interest earned
25 on the investment of bond proceeds or the premium
26 realized on the sale of the bonds is to be used for any
27 of the lawful school purposes for which the bonds were
28 issued or for the payment of the principal indebtedness
29 and interest on the bonds. The proceeds of the bond sale
30 shall be deposited in the educational purposes fund of
31 the district and shall be used to pay operational
32 expenses of the district. This subsection is cumulative
33 and constitutes complete authority for the issuance of
34 bonds as provided in this subsection, notwithstanding any

1 other law to the contrary.

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

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

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

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

23 (g) Notwithstanding the provisions of subsection (a) of
24 this Section or any other law, bonds in not to exceed an
25 aggregate amount of 25% of the equalized assessed value of
26 the taxable property of a school district and issued by a
27 school district meeting the criteria in paragraphs (i)
28 through (iv) of this subsection shall not be considered
29 indebtedness for purposes of any statutory limitation and may
30 be issued pursuant to resolution of the school board in an
31 amount or amounts, including existing indebtedness, in excess
32 of any statutory limitation of indebtedness heretofore or
33 hereafter imposed:

34 (i) The bonds are issued for the purpose of

1 constructing a new high school building to replace two
2 adjacent existing buildings which together house a single
3 high school, each of which is more than 65 years old, and
4 which together are located on more than 10 acres and less
5 than 11 acres of property.

6 (ii) At the time the resolution authorizing the
7 issuance of the bonds is adopted, the cost of
8 constructing a new school building to replace the
9 existing school building is less than 60% of the cost of
10 repairing the existing school building.

11 (iii) The sale of the bonds occurs before July 1,
12 1997.

13 (iv) The school district issuing the bonds is a
14 unit school district located in a county of less than
15 70,000 and more than 50,000 inhabitants, which has an
16 average daily attendance of less than 1,500 and an
17 equalized assessed valuation of less than \$29,000,000.

18 (h) Notwithstanding any other provisions of this Section
19 or the provisions of any other law, until January 1, 1998, a
20 community unit school district maintaining grades K through
21 12 may issue bonds up to an amount, including existing
22 indebtedness, not exceeding 27.6% of the equalized assessed
23 value of the taxable property in the district, if all of the
24 following conditions are met:

25 (i) The school district has an equalized assessed
26 valuation for calendar year 1995 of less than
27 \$24,000,000;

28 (ii) The bonds are issued for the capital
29 improvement, renovation, rehabilitation, or replacement
30 of existing school buildings of the district, all of
31 which buildings were originally constructed not less than
32 40 years ago;

33 (iii) The voters of the district approve a
34 proposition for the issuance of the bonds at a referendum

1 held after March 19, 1996; and

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

4 (i) Notwithstanding any other provisions of this Section
5 or the provisions of any other law, until January 1, 1998, a
6 community unit school district maintaining grades K through
7 12 may issue bonds up to an amount, including existing
8 indebtedness, not exceeding 27% 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
13 \$44,600,000;

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

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

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

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

31 (i) The school district has an equalized assessed
32 valuation for calendar year 1995 of less than
33 \$140,000,000 and a best 3 months average daily attendance
34 for the 1995-96 school year of at least 2,800;

1 (ii) The bonds are issued to purchase a site and
2 build and equip a new high school, and the school
3 district's existing high school was originally
4 constructed not less than 35 years prior to the sale of
5 the bonds;

6 (iii) At the time of the sale of the bonds, the
7 board of education determines by resolution that a new
8 high school is needed because of projected enrollment
9 increases;

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

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

15 (k) Notwithstanding the debt limitation prescribed in
16 subsection (a) of this Section, a school district that meets
17 all the criteria set forth in paragraphs (1) through (4) of
18 this subsection (k) may issue bonds to incur an additional
19 indebtedness in an amount not to exceed \$4,000,000 even
20 though the amount of the additional indebtedness authorized
21 by this subsection (k), when incurred and added to the
22 aggregate amount of indebtedness of the school district
23 existing immediately prior to the school district incurring
24 such additional indebtedness, causes the aggregate
25 indebtedness of the school district to exceed or increases
26 the amount by which the aggregate indebtedness of the
27 district already exceeds the debt limitation otherwise
28 applicable to that school district under subsection (a):

29 (1) the school district is located in 2 counties,
30 and a referendum to authorize the additional indebtedness
31 was approved by a majority of the voters of the school
32 district voting on the proposition to authorize that
33 indebtedness;

34 (2) the additional indebtedness is for the purpose

1 of financing a multi-purpose room addition to the
2 existing high school;

3 (3) the additional indebtedness, together with the
4 existing indebtedness of the school district, shall not
5 exceed 17.4% of the value of the taxable property in the
6 school district, to be ascertained by the last assessment
7 for State and county taxes; and

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

11 (1) Notwithstanding any other provisions of this Section
12 or the provisions of any other law, until January 1, 2000, a
13 school district maintaining grades kindergarten through 8 may
14 issue bonds up to an amount, including existing indebtedness,
15 not exceeding 15% of the equalized assessed value of the
16 taxable property in the district if all of the following
17 conditions are met:

18 (i) the district has an equalized assessed
19 valuation for calendar year 1996 of less than
20 \$10,000,000;

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

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

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

30 (m) Notwithstanding any other provisions of this Section
31 or the provisions of any other law, until January 1, 1999, an
32 elementary school district maintaining grades K through 8 may
33 issue bonds up to an amount, excluding existing indebtedness,
34 not exceeding 18% of the equalized assessed value of the

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

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

5 (ii) The school district operates 2 elementary
6 attendance centers that until 1976 were operated as the
7 attendance centers of 2 separate and distinct school
8 districts;

9 (iii) The bonds are issued for the construction of
10 a new elementary school building to replace an existing
11 multi-level elementary school building of the school
12 district that is not handicapped accessible at all levels
13 and parts of which were constructed more than 75 years
14 ago;

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

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

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

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

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

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

20 (iv) The bonds are issued for a "school
21 construction project", as that term is defined in Section
22 5-5 of the School Construction Law, in an amount that
23 does not exceed the dollar amount certified, as provided
24 in paragraph (iii) of this subsection (n), by the Capital
25 Development Board to the school district under Section
26 5-15 of the School Construction Law.

27 (v) The voters of the district approve a
28 proposition for the issuance of the bonds at a referendum
29 held after the criteria specified in paragraphs (i) and
30 (iii) of this subsection (n) are met.

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

33 (Source: P.A. 90-570, eff. 1-28-98; 90-757, eff. 8-14-98;
34 91-55, eff. 6-30-99.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.

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INDEX

Statutes amended in order of appearance

- 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 from Ch. 122, par. 17-2
- 105 ILCS 5/17-2.2 from Ch. 122, par. 17-2.2
- 105 ILCS 5/17-2.3 from Ch. 122, par. 17-2.3
- 105 ILCS 5/17-2.11 from Ch. 122, par. 17-2.11
- 105 ILCS 5/19-1 from Ch. 122, par. 19-1