

1 AN ACT in relation to schools.

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

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

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5  
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; (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; and (m) made pursuant to  
32 Section 34-53.5 of the School Code, whether levied annually  
33 or not.

34 "Aggregate extension" for all taxing districts to which

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

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

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

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

32 "Debt service extension base" means an amount equal to  
33 that portion of the extension for a taxing district for the  
34 1994 levy year, or for those taxing districts subject to this

1 Law in accordance with Section 18-213, except for those  
2 subject to paragraph (2) of subsection (e) of Section 18-213,  
3 for the levy year in which the referendum making this Law  
4 applicable to the taxing district is held, or for those  
5 taxing districts subject to this Law in accordance with  
6 paragraph (2) of subsection (e) of Section 18-213 for the  
7 1996 levy year, constituting an extension for payment of  
8 principal and interest on bonds issued by the taxing district  
9 without referendum, but not including (i) bonds authorized by  
10 Public Act 88-503 and issued under Section 20a of the Chicago  
11 Park District Act for aquarium and museum projects; (ii)  
12 bonds issued under Section 15 of the Local Government Debt  
13 Reform Act; ~~or~~ (iii) refunding obligations issued to refund  
14 or to continue to refund obligations initially issued  
15 pursuant to referendum; or (iv) bonds issued for fire  
16 prevention and safety purposes under Section 17-2.11 of the  
17 School Code after the effective date of this amendatory Act  
18 of the 93rd General Assembly and bonds issued to refund the  
19 fire prevention and safety bonds issued after the effective  
20 date of this amendatory Act of the 93rd General Assembly. The  
21 debt service extension base may be established or increased  
22 as provided under Section 18-212.

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

31 "Aggregate extension base" means the taxing district's  
32 last preceding aggregate extension as adjusted under Sections  
33 18-215 through 18-230.

34 "Levy year" has the same meaning as "year" under Section



1 1-155.

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

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

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

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

31 Except as otherwise provided in this Section, "limiting  
32 rate" means a fraction the numerator of which is the last  
33 preceding aggregate extension base times an amount equal to  
34 one plus the extension limitation defined in this Section and

1 the denominator of which is the current year's equalized  
2 assessed value of all real property in the territory under  
3 the jurisdiction of the taxing district during the prior levy  
4 year. For those taxing districts that reduced their  
5 aggregate extension for the last preceding levy year, the  
6 highest aggregate extension in any of the last 3 preceding  
7 levy years shall be used for the purpose of computing the  
8 limiting rate. The denominator shall not include new  
9 property. The denominator shall not include the recovered  
10 tax increment value.

11 (Source: P.A. 91-357, eff. 7-29-99; 91-478, eff. 11-1-99;  
12 92-547, eff. 6-13-02.)

13 (35 ILCS 200/18-201 new)

14 Sec. 18-201. School districts.

15 (a) The aggregate extension for a school district shall  
16 not include any extension (i) made for fire prevention and  
17 safety purposes under Section 17-2.11 of the School Code  
18 produced by that portion of the rate for that purpose in  
19 excess of the district's maximum permissible rate for that  
20 purpose immediately prior to the effective date of this  
21 amendatory Act of the 93rd General Assembly or (ii) made for  
22 payments of principal and interest on fire prevention and  
23 safety bonds issued under Section 17-2.11 of the School Code  
24 after the effective date of this amendatory Act of the 93rd  
25 General Assembly or on bonds issued to refund the fire  
26 prevention and safety bonds issued after the effective date  
27 of this amendatory Act of the 93rd General Assembly.

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

32 (35 ILCS 200/18-200 rep.)

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

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

6 (105 ILCS 5/2-3.12) (from Ch. 122, par. 2-3.12)

7 Sec. 2-3.12. School building code. To prepare for school  
8 boards with the advice of the Department of Public Health,  
9 the Capital Development Board, and the State Fire Marshal a  
10 school building code that will conserve the health and safety  
11 and general welfare of the pupils and school personnel and  
12 others who use public school facilities.

13 The document known as "Efficient and Adequate Standards  
14 for the Construction of Schools" applies only to temporary  
15 school facilities, new school buildings, and additions to  
16 existing schools whose construction contracts are awarded  
17 after July 1, 1965. On or before July 1, 1967, each school  
18 board shall have its school district buildings that were  
19 constructed prior to January 1, 1955, surveyed by an  
20 architect or engineer licensed in the State of Illinois as to  
21 minimum standards necessary to conserve the health and safety  
22 of the pupils enrolled in the school buildings of the  
23 district. Buildings constructed between January 1, 1955 and  
24 July 1, 1965, not owned by the State of Illinois, shall be  
25 surveyed by an architect or engineer licensed in the State of  
26 Illinois beginning 10 years after acceptance of the completed  
27 building by the school board. Buildings constructed between  
28 January 1, 1955 and July 1, 1955 and previously exempt under  
29 the provisions of Section 35-27 shall be surveyed prior to  
30 July 1, 1977 by an architect or engineer licensed in the  
31 State of Illinois. The architect or engineer, using the  
32 document known as "Building Specifications for Health and

1 Safety in Public Schools" as a guide, shall make a report of  
2 the findings of the survey to the school board, giving  
3 priority in that report to fire safety problems and  
4 recommendations thereon if any such problems exist. The  
5 school board of each district so surveyed and receiving a  
6 report of needed recommendations to be made to improve  
7 standards of safety and health of the pupils enrolled has  
8 until July 1, 1970, or in case of buildings not owned by the  
9 State of Illinois and completed between January 1, 1955 and  
10 July 1, 1965 or in the case of buildings previously exempt  
11 under the provisions of Section 35-27 has a period of 3 years  
12 after the survey is commenced, to effectuate those  
13 recommendations, giving first attention to the  
14 recommendations in the survey report having priority status,  
15 and is authorized to levy the tax provided for in Section  
16 17-2.11, according to the provisions of that Section, to make  
17 such improvements. School boards unable to effectuate those  
18 recommendations prior to July 1, 1970, on July 1, 1980 in the  
19 case of buildings previously exempt under the provisions of  
20 Section 35-27, may petition the State Superintendent of  
21 Education upon the recommendation of the Regional  
22 Superintendent for an extension of time. The extension of  
23 time may be granted by the State Superintendent of Education  
24 for a period of one year, but may be extended from year to  
25 year provided substantial progress, in the opinion of the  
26 State Superintendent of Education, is being made toward  
27 compliance. However, for fire protection issues, only one  
28 one-year extension may be made, and no other provision of  
29 this Code or an applicable code may supersede this  
30 requirement. For routine inspections, fire officials shall  
31 provide written notice to the principal of the school to  
32 schedule a mutually agreed upon time for the fire safety  
33 check. However, no more than 2 routine inspections may be  
34 made in a calendar year.

1           Within 2 years after the effective date of this  
2   amendatory Act of 1983, and every 10 years thereafter, or at  
3   such other times as the State Board of Education deems  
4   necessary or the regional superintendent so orders, each  
5   school board subject to the provisions of this Section shall  
6   again survey its school buildings and effectuate any  
7   recommendations in accordance with the procedures set forth  
8   herein. An architect or engineer licensed in the State of  
9   Illinois is required to conduct the surveys under the  
10   provisions of this Section and shall make a report of the  
11   findings of the survey titled "safety survey report" to the  
12   school board. The school board shall approve the safety  
13   survey report, including any recommendations to effectuate  
14   compliance with the code, and submit it to the Regional  
15   Superintendent. The Regional Superintendent shall render a  
16   decision regarding approval or denial and submit the safety  
17   survey report to the State Superintendent of Education. The  
18   State Superintendent of Education shall approve or deny the  
19   report including recommendations to effectuate compliance  
20   with the code and, if approved, issue a certificate of  
21   approval. Upon receipt of the certificate of approval, the  
22   Regional Superintendent shall issue an order to effect any  
23   approved recommendations included in the report. Items in  
24   the report shall be prioritized. Urgent items shall be  
25   considered as those items related to life safety problems  
26   that present an immediate hazard to the safety of students.  
27   Required items shall be considered as those items that are  
28   necessary for a safe environment but present less of an  
29   immediate hazard to the safety of students. Urgent and  
30   required items shall be defined in rules adopted by the State  
31   Board of Education. Urgent and required items shall  
32   reference a specific rule in the code authorized by this  
33   Section that is currently being violated or will be violated  
34   within the next 12 months if the violation is not remedied.

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

23 As soon as practicable, but not later than 2 years after  
24 the effective date of this amendatory Act of 1992, the State  
25 Board of Education shall combine the document known as  
26 "Efficient and Adequate Standards for the Construction of  
27 Schools" with the document known as "Building Specifications  
28 for Health and Safety in Public Schools" together with any  
29 modifications or additions that may be deemed necessary. The  
30 combined document shall be known as the "Health/Life Safety  
31 Code for Public Schools" and shall be the governing code for  
32 all facilities that house public school students or are  
33 otherwise used for public school purposes, whether such  
34 facilities are permanent or temporary and whether they are

1 owned, leased, rented, or otherwise used by the district.  
2 Facilities owned by a school district but that are not used  
3 to house public school students or are not used for public  
4 school purposes shall be governed by separate provisions  
5 within the code authorized by this Section.

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

12 The "Health/Life Safety Code for Public Schools" shall be  
13 the governing code for public schools; however, the  
14 provisions of this Section shall not preclude inspection of  
15 school premises and buildings pursuant to Section 9 of the  
16 Fire Investigation Act, provided that the provisions of the  
17 "Health/Life Safety Code for Public Schools", or such  
18 predecessor document authorized by this Section as may be  
19 applicable are used, and provided that those inspections are  
20 coordinated with the Regional Superintendent having  
21 jurisdiction over the public school facility. Nothing in  
22 this Section shall be construed to prohibit a local fire  
23 department, fire protection district, or the Office of the  
24 State Fire Marshal from conducting a fire safety check in a  
25 public school. Upon being notified by a fire official that  
26 corrective action must be taken to resolve a violation, the  
27 school board shall take corrective action within one year.  
28 However, violations that present imminent danger must be  
29 addressed immediately.

30 Any agency having jurisdiction beyond the scope of the  
31 applicable document authorized by this Section may issue a  
32 lawful order to a school board to effectuate recommendations,  
33 and the school board receiving the order shall certify to the  
34 Regional Superintendent and the State Superintendent of



1 Education when it has complied with the order.

2 The State Board of Education is authorized to adopt any  
3 rules that are necessary relating to the administration and  
4 enforcement of the provisions of this Section. The code  
5 authorized by this Section shall apply only to those school  
6 districts having a population of less than 500,000  
7 inhabitants.

8 (Source: P.A. 92-593, eff. 1-1-03.)

9 (105 ILCS 5/10-22.14) (from Ch. 122, par. 10-22.14)

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

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

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

32 When bonds are issued by any school district for the fire

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

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

18 (105 ILCS 5/17-2.2) (from Ch. 122, par. 17-2.2)

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

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

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

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

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

2 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

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

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

1 elementary and high school districts and 0.30% for unit  
2 districts .05% per year for a period sufficient to finance  
3 such alterations, repairs, or reconstruction, upon the  
4 following conditions:

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

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

33 (c) Whenever a school district subject to the  
34 Property Tax Extension Limitation Law first levies the

1 tax at a rate permitted by this amendatory Act of the  
2 93rd General Assembly but in excess of its maximum  
3 permissible rate for that purpose immediately prior to  
4 the effective date of this amendatory Act of the 93rd  
5 General Assembly, the rate increase shall be subject to a  
6 backdoor referendum using the procedures provided in  
7 Section 17-2.2 of this Code.

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

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

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

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

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

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

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



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

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

1 treasurer of the school district.

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

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

24 This Section is cumulative and constitutes complete  
25 authority for the issuance of bonds as provided in this  
26 Section notwithstanding any other statute or law to the  
27 contrary.

28 With respect to instruments for the payment of money  
29 issued under this Section either before, on, or after the  
30 effective date of Public Act 86-004 (June 6, 1989), it is,  
31 and always has been, the intention of the General Assembly  
32 (i) that the Omnibus Bond Acts are, and always have been,  
33 supplementary grants of power to issue instruments in  
34 accordance with the Omnibus Bond Acts, regardless of any

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

10 When the purposes for which the bonds are issued have  
 11 been accomplished and paid for in full and there remain funds  
 12 on hand from the proceeds of the bond sale and interest  
 13 earnings therefrom, the board shall, by resolution, use such  
 14 excess funds in accordance with the provisions of Section  
 15 10-22.14 of this Act.

16 Whenever any tax is levied or bonds issued under this  
 17 Section, the ~~for---fire---prevention,---safety,---energy~~  
 18 ~~conservation,---and-school---security---purposes,---such~~ proceeds  
 19 shall be deposited and accounted for separately within the  
 20 Fire Prevention and Safety Fund.

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

23 (105 ILCS 5/19-1) (from Ch. 122, par. 19-1)

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

25 (a) School districts shall not be subject to the  
 26 provisions limiting their indebtedness prescribed in the  
 27 Local Government Debt Limitation Act ~~"An Act to limit the~~  
 28 ~~indebtedness of counties having a population of less than~~  
 29 ~~500,000 and townships, school districts and other municipal~~  
 30 ~~corporations having a population of less than 300,000"~~  
 31 ~~approved February 15, 1928, as amended.~~

32 No school districts maintaining grades K through 8 or 9  
 33 through 12 shall become indebted in any manner or for any

1 purpose to an amount, including existing indebtedness, in the  
2 aggregate exceeding 6.9% of ~~on~~ the equalized assessed value  
3 of the taxable property therein to be ascertained by the last  
4 assessment for State and county taxes or, until January 1,  
5 1983, if greater, the sum that is produced by multiplying the  
6 school district's 1978 equalized assessed valuation by the  
7 debt limitation percentage in effect on January 1, 1979,  
8 previous to the incurring of such indebtedness.

9 No school districts maintaining grades K through 12 shall  
10 become indebted in any manner or for any purpose to an  
11 amount, including existing indebtedness, in the aggregate  
12 exceeding 13.8% of ~~on~~ the equalized assessed value of the  
13 taxable property therein to be ascertained by the last  
14 assessment for State and county taxes or, until January 1,  
15 1983, if greater, the sum that is produced by multiplying the  
16 school district's 1978 equalized assessed valuation by the  
17 debt limitation percentage in effect on January 1, 1979,  
18 previous to the incurring of such indebtedness.

19 Notwithstanding the provisions of any other law to the  
20 contrary, in any case in which the voters of a school  
21 district have approved a proposition for the issuance of  
22 bonds of such school district at an election held prior to  
23 January 1, 1979, and all of the bonds approved at such  
24 election have not been issued, the debt limitation applicable  
25 to such school district during the calendar year 1979 shall  
26 be computed by multiplying the value of taxable property  
27 therein, including personal property, as ascertained by the  
28 last assessment for State and county taxes, previous to the  
29 incurring of such indebtedness, by the percentage limitation  
30 applicable to such school district under the provisions of  
31 this subsection (a).

32 (b) Notwithstanding the debt limitation prescribed in  
33 subsection (a) of this Section, additional indebtedness may  
34 be incurred in an amount not to exceed the estimated cost of

1 acquiring or improving school sites or constructing and  
2 equipping additional building facilities under the following  
3 conditions:

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

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

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

32 (4) Notwithstanding the provisions of paragraphs  
33 (1) through (3) of this subsection (b), if the school  
34 board determines that additional facilities are needed to

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

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

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

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

32 (c) Notwithstanding the debt limitation prescribed in  
33 subsection (a) of this Section, in any case in which a public  
34 question for the issuance of bonds of a proposed school

1 district maintaining grades kindergarten through 12 received  
2 at least 60% of the valid ballots cast on the question at an  
3 election held on or prior to November 8, 1994, and in which  
4 the bonds approved at such election have not been issued, the  
5 school district pursuant to the requirements of Section  
6 11A-10 may issue the total amount of bonds approved at such  
7 election for the purpose stated in the question.

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

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

31 (2) The bonds issued by the school district as  
32 provided in paragraph (1) above are issued for the  
33 purposes of construction by the school district of a new  
34 school building pursuant to Section 17-2.11, to replace

1 an existing school building that, because of mine  
2 subsidence damage, is closed as of the end of the 1992-93  
3 school year pursuant to action of the regional  
4 superintendent of schools of the educational service  
5 region in which the district is located under Section  
6 3-14.22 or are issued for the purpose of increasing the  
7 size of, or providing for additional functions in, the  
8 new school building being constructed to replace a school  
9 building closed as the result of mine subsidence damage,  
10 or both such purposes.

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

26 (1) The State Board of Education certifies the  
27 school district under Section 19-1.5 as a financially  
28 distressed district.

29 (2) The additional indebtedness authorized by this  
30 subsection (e) is incurred by the financially distressed  
31 district during the school year or school years in which  
32 the certification of the district as a financially  
33 distressed district continues in effect through the  
34 issuance of bonds for the lawful school purposes of the



1 district, pursuant to resolution of the school board and  
2 without referendum, as provided in paragraph (5) of this  
3 subsection.

4 (3) The aggregate amount of bonds issued by the  
5 financially distressed district during a fiscal year in  
6 which it is authorized to issue bonds under this  
7 subsection does not exceed the amount by which the  
8 aggregate expenditures of the district for operational  
9 purposes during the immediately preceding fiscal year  
10 exceeds the amount appropriated for the operational  
11 purposes of the district in the annual school budget  
12 adopted by the school board of the district for the  
13 fiscal year in which the bonds are issued.

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

28 (5) Bonds issued by the financially distressed  
29 district under this subsection shall bear interest at a  
30 rate not to exceed the maximum rate authorized by law at  
31 the time of the making of the contract, shall mature  
32 within 40 years from their date of issue, and shall be  
33 signed by the president of the school board and treasurer  
34 of the school district. In order to issue bonds under

1           this subsection, the school board shall adopt a  
2           resolution fixing the amount of the bonds, the date of  
3           the bonds, the maturities of the bonds, the rates of  
4           interest of the bonds, and their place of payment and  
5           denomination, and shall provide for the levy and  
6           collection of a direct annual tax upon all the taxable  
7           property in the district sufficient to pay the principal  
8           and interest on the bonds to maturity. Upon the filing  
9           in the office of the county clerk of the county in which  
10          the financially distressed district is located of a  
11          certified copy of the resolution, it is the duty of the  
12          county clerk to extend the tax therefor in addition to  
13          and in excess of all other taxes at any time authorized  
14          to be levied by the district. If bond proceeds from the  
15          sale of bonds include a premium or if the proceeds of the  
16          bonds are invested as authorized by law, the school board  
17          shall determine by resolution whether the interest earned  
18          on the investment of bond proceeds or the premium  
19          realized on the sale of the bonds is to be used for any  
20          of the lawful school purposes for which the bonds were  
21          issued or for the payment of the principal indebtedness  
22          and interest on the bonds. The proceeds of the bond sale  
23          shall be deposited in the educational purposes fund of  
24          the district and shall be used to pay operational  
25          expenses of the district. This subsection is cumulative  
26          and constitutes complete authority for the issuance of  
27          bonds as provided in this subsection, notwithstanding any  
28          other law to the contrary.

29          (f) Notwithstanding the provisions of subsection (a) of  
30          this Section or of any other law, bonds in not to exceed the  
31          aggregate amount of \$5,500,000 and issued by a school  
32          district meeting the following criteria shall not be  
33          considered indebtedness for purposes of any statutory  
34          limitation and may be issued in an amount or amounts,

1 including existing indebtedness, in excess of any heretofore  
2 or hereafter imposed statutory limitation as to indebtedness:

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

8 (2) The board of education shall also determine by  
9 resolution that the improvements to be financed with the  
10 proceeds of the bonds are needed because of the projected  
11 enrollment increases.

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

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

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

33 (ii) At the time the resolution authorizing the  
34 issuance of the bonds is adopted, the cost of

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

4 (iii) The sale of the bonds occurs before July 1,  
5 1997.

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

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

18 (i) The school district has an equalized assessed  
19 valuation for calendar year 1995 of less than  
20 \$24,000,000;

21 (ii) The bonds are issued for the capital  
22 improvement, renovation, rehabilitation, or replacement  
23 of existing school buildings of the district, all of  
24 which buildings were originally constructed not less than  
25 40 years ago;

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

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

31 (i) Notwithstanding any other provisions of this Section  
32 or the provisions of any other law, until January 1, 1998, a  
33 community unit school district maintaining grades K through  
34 12 may issue bonds up to an amount, including existing

1     indebtedness, not exceeding 27% of the equalized assessed  
2     value of the taxable property in the district, if all of the  
3     following conditions are met:

4             (i) The school district has an equalized assessed  
5     valuation for calendar year 1995 of less than  
6     \$44,600,000;

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

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

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

17            (j) Notwithstanding any other provisions of this Section  
18    or the provisions of any other law, until January 1, 1999, a  
19    community unit school district maintaining grades K through  
20    12 may issue bonds up to an amount, including existing  
21    indebtedness, not exceeding 27% of the equalized assessed  
22    value of the taxable property in the district if all of the  
23    following conditions are met:

24            (i) The school district has an equalized assessed  
25    valuation for calendar year 1995 of less than  
26    \$140,000,000 and a best 3 months average daily attendance  
27    for the 1995-96 school year of at least 2,800;

28            (ii) The bonds are issued to purchase a site and  
29    build and equip a new high school, and the school  
30    district's existing high school was originally  
31    constructed not less than 35 years prior to the sale of  
32    the bonds;

33            (iii) At the time of the sale of the bonds, the  
34    board of education determines by resolution that a new

1 high school is needed because of projected enrollment  
2 increases;

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

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

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

22 (1) the school district is located in 2 counties,  
23 and a referendum to authorize the additional indebtedness  
24 was approved by a majority of the voters of the school  
25 district voting on the proposition to authorize that  
26 indebtedness;

27 (2) the additional indebtedness is for the purpose  
28 of financing a multi-purpose room addition to the  
29 existing high school;

30 (3) the additional indebtedness, together with the  
31 existing indebtedness of the school district, shall not  
32 exceed 17.4% of the value of the taxable property in the  
33 school district, to be ascertained by the last assessment  
34 for State and county taxes; and

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

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

11           (i) the district has an equalized assessed  
12          valuation for calendar year 1996 of less than  
13          \$10,000,000;

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

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

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

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

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

32           (ii) The school district operates 2 elementary  
33          attendance centers that until 1976 were operated as the  
34          attendance centers of 2 separate and distinct school

1 districts;

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

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

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

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

28 (i) The school district applies to the State Board  
29 of Education for a school construction project grant and  
30 submits a district facilities plan in support of its  
31 application pursuant to Section 5-20 of the School  
32 Construction Law.

33 (ii) The school district's application and  
34 facilities plan are approved by, and the district



1 receives a grant entitlement for a school construction  
2 project issued by, the State Board of Education under the  
3 School Construction Law.

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

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

20 (v) The voters of the district approve a  
21 proposition for the issuance of the bonds at a referendum  
22 held after the criteria specified in paragraphs (i) and  
23 (iii) of this subsection (n) are met.

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

26 (Source: P.A. 90-570, eff. 1-28-98; 90-757, eff. 8-14-98;  
27 91-55, eff. 6-30-99.)

28 Section 99. Effective date. This Act takes effect upon  
29 becoming law.