

1 AMENDMENT TO SENATE BILL 22

2 AMENDMENT NO. _____. Amend Senate Bill 22 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 18-185 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"

1 includes only each non-home rule taxing district having the
2 majority of its 1990 equalized assessed value within any
3 county or counties contiguous to a county with 3,000,000 or
4 more inhabitants. Beginning with the 1995 levy year, "taxing
5 district" includes only each non-home rule taxing district
6 subject to this Law before the 1995 levy year and each
7 non-home rule taxing district not subject to this Law before
8 the 1995 levy year having the majority of its 1994 equalized
9 assessed value in an affected county or counties. Beginning
10 with the levy year in which this Law becomes applicable to a
11 taxing district as provided in Section 18-213, "taxing
12 district" also includes those taxing districts made subject
13 to this Law as provided in Section 18-213.

14 "Aggregate extension" for taxing districts to which this
15 Law applied before the 1995 levy year means the annual
16 corporate extension for the taxing district and those special
17 purpose extensions that are made annually for the taxing
18 district, excluding special purpose extensions: (a) made for
19 the taxing district to pay interest or principal on general
20 obligation bonds that were approved by referendum; (b) made
21 for any taxing district to pay interest or principal on
22 general obligation bonds issued before October 1, 1991; (c)
23 made for any taxing district to pay interest or principal on
24 bonds issued to refund or continue to refund those bonds
25 issued before October 1, 1991; (d) made for any taxing
26 district to pay interest or principal on bonds issued to
27 refund or continue to refund bonds issued after October 1,
28 1991 that were approved by referendum; (e) made for any
29 taxing district to pay interest or principal on revenue bonds
30 issued before October 1, 1991 for payment of which a property
31 tax levy or the full faith and credit of the unit of local
32 government is pledged; however, a tax for the payment of
33 interest or principal on those bonds shall be made only after
34 the governing body of the unit of local government finds that

1 all other sources for payment are insufficient to make those
2 payments; (f) made for payments under a building commission
3 lease when the lease payments are for the retirement of bonds
4 issued by the commission before October 1, 1991, to pay for
5 the building project; (g) made for payments due under
6 installment contracts entered into before October 1, 1991;
7 (h) made for payments of principal and interest on bonds
8 issued under the Metropolitan Water Reclamation District Act
9 to finance construction projects initiated before October 1,
10 1991; (i) made for payments of principal and interest on
11 limited bonds, as defined in Section 3 of the Local
12 Government Debt Reform Act, in an amount not to exceed the
13 debt service extension base less the amount in items (b),
14 (c), (e), and (h) of this definition for non-referendum
15 obligations, except obligations initially issued pursuant to
16 referendum; (j) made for payments of principal and interest
17 on bonds issued under Section 15 of the Local Government Debt
18 Reform Act; and (k) made by a school district that
19 participates in the Special Education District of Lake
20 County, created by special education joint agreement under
21 Section 10-22.31 of the School Code, for payment of the
22 school district's share of the amounts required to be
23 contributed by the Special Education District of Lake County
24 to the Illinois Municipal Retirement Fund under Article 7 of
25 the Illinois Pension Code; the amount of any extension under
26 this item (k) shall be certified by the school district to
27 the county clerk.

28 "Aggregate extension" for the taxing districts to which
29 this Law did not apply before the 1995 levy year (except
30 taxing districts subject to this Law in accordance with
31 Section 18-213) means the annual corporate extension for the
32 taxing district and those special purpose extensions that are
33 made annually for the taxing district, excluding special
34 purpose extensions: (a) made for the taxing district to pay

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

1 on bonds authorized by Public Act 88-503 and issued under
2 Section 20a of the Chicago Park District Act for aquarium or
3 museum projects; (l) made for payments of principal and
4 interest on bonds authorized by Public Act 87-1191 and issued
5 under Section 42 of the Cook County Forest Preserve District
6 Act for zoological park projects; and (m) made pursuant to
7 Section 34-53.5 of the School Code, whether levied annually
8 or not.

9 "Aggregate extension" for all taxing districts to which
10 this Law applies in accordance with Section 18-213, except
11 for those taxing districts subject to paragraph (2) of
12 subsection (e) of Section 18-213, means the annual corporate
13 extension for the taxing district and those special purpose
14 extensions that are made annually for the taxing district,
15 excluding special purpose extensions: (a) made for the taxing
16 district to pay interest or principal on general obligation
17 bonds that were approved by referendum; (b) made for any
18 taxing district to pay interest or principal on general
19 obligation bonds issued before the date on which the
20 referendum making this Law applicable to the taxing district
21 is held; (c) made for any taxing district to pay interest or
22 principal on bonds issued to refund or continue to refund
23 those bonds issued before the date on which the referendum
24 making this Law applicable to the taxing district is held;
25 (d) made for any taxing district to pay interest or principal
26 on bonds issued to refund or continue to refund bonds issued
27 after the date on which the referendum making this Law
28 applicable to the taxing district is held if the bonds were
29 approved by referendum after the date on which the referendum
30 making this Law applicable to the taxing district is held;
31 (e) made for any taxing district to pay interest or principal
32 on revenue bonds issued before the date on which the
33 referendum making this Law applicable to the taxing district
34 is held for payment of which a property tax levy or the full

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

28 "Aggregate extension" for all taxing districts to which
29 this Law applies in accordance with paragraph (2) of
30 subsection (e) of Section 18-213 means the annual corporate
31 extension for the taxing district and those special purpose
32 extensions that are made annually for the taxing district,
33 excluding special purpose extensions: (a) made for the taxing
34 district to pay interest or principal on general obligation

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

1 pay interest or principal on general obligation bonds issued
2 for the purpose of paying obligations due under, or financing
3 airport facilities required to be acquired, constructed,
4 installed or equipped pursuant to, contracts entered into
5 before March 1, 1996 (but not including any amendments to
6 such a contract taking effect on or after that date).

7 "Debt service extension base" means an amount equal to
8 that portion of the extension for a taxing district for the
9 1994 levy year, or for those taxing districts subject to this
10 Law in accordance with Section 18-213, except for those
11 subject to paragraph (2) of subsection (e) of Section 18-213,
12 for the levy year in which the referendum making this Law
13 applicable to the taxing district is held, or for those
14 taxing districts subject to this Law in accordance with
15 paragraph (2) of subsection (e) of Section 18-213 for the
16 1996 levy year, constituting an extension for payment of
17 principal and interest on bonds issued by the taxing district
18 without referendum, but not including (i) bonds authorized by
19 Public Act 88-503 and issued under Section 20a of the Chicago
20 Park District Act for aquarium and museum projects; (ii)
21 bonds issued under Section 15 of the Local Government Debt
22 Reform Act; or (iii) refunding obligations issued to refund
23 or to continue to refund obligations initially issued
24 pursuant to referendum; or (iv) bonds issued for fire
25 prevention and safety purposes under Section 17-2.11 of the
26 School Code after the effective date of this amendatory Act
27 of the 93rd General Assembly and bonds issued to refund the
28 fire prevention and safety bonds issued after the effective
29 date of this amendatory Act of the 93rd General Assembly. The
30 debt service extension base may be established or increased
31 as provided under Section 18-212.

32 "Special purpose extensions" include, but are not limited
33 to, extensions for levies made on an annual basis for
34 unemployment and workers' compensation, self-insurance,

1 contributions to pension plans, and extensions made pursuant
2 to Section 6-601 of the Illinois Highway Code for a road
3 district's permanent road fund whether levied annually or
4 not. The extension for a special service area is not
5 included in the aggregate extension.

6 "Aggregate extension base" means the taxing district's
7 last preceding aggregate extension as adjusted under Sections
8 18-215 through 18-230.

9 "Levy year" has the same meaning as "year" under Section
10 1-155.

11 "New property" means (i) the assessed value, after final
12 board of review or board of appeals action, of new
13 improvements or additions to existing improvements on any
14 parcel of real property that increase the assessed value of
15 that real property during the levy year multiplied by the
16 equalization factor issued by the Department under Section
17 17-30 and (ii) the assessed value, after final board of
18 review or board of appeals action, of real property not
19 exempt from real estate taxation, which real property was
20 exempt from real estate taxation for any portion of the
21 immediately preceding levy year, multiplied by the
22 equalization factor issued by the Department under Section
23 17-30. In addition, the county clerk in a county containing a
24 population of 3,000,000 or more shall include in the 1997
25 recovered tax increment value for any school district, any
26 recovered tax increment value that was applicable to the 1995
27 tax year calculations.

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

32 "Recovered tax increment value" means, except as
33 otherwise provided in this paragraph, the amount of the
34 current year's equalized assessed value, in the first year

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

1 equalized assessed value of each taxable lot, block, tract,
 2 or parcel of real property removed from the redevelopment
 3 project area over and above the initial equalized assessed
 4 value of that real property before removal from the
 5 redevelopment project area.

6 Except as otherwise provided in this Section, "limiting
 7 rate" means a fraction the numerator of which is the last
 8 preceding aggregate extension base times an amount equal to
 9 one plus the extension limitation defined in this Section and
 10 the denominator of which is the current year's equalized
 11 assessed value of all real property in the territory under
 12 the jurisdiction of the taxing district during the prior levy
 13 year. For those taxing districts that reduced their
 14 aggregate extension for the last preceding levy year, the
 15 highest aggregate extension in any of the last 3 preceding
 16 levy years shall be used for the purpose of computing the
 17 limiting rate. The denominator shall not include new
 18 property. The denominator shall not include the recovered
 19 tax increment value.

20 (Source: P.A. 91-357, eff. 7-29-99; 91-478, eff. 11-1-99;
 21 92-547, eff. 6-13-02.)

22 (35 ILCS 200/18-201 new)

23 Sec. 18-201. School districts.

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

1 General Assembly or on bonds issued to refund the fire
2 prevention and safety bonds issued after the effective date
3 of this amendatory Act of the 93rd General Assembly.

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

8 (35 ILCS 200/18-200 rep.)

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

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

14 (105 ILCS 5/2-3.12) (from Ch. 122, par. 2-3.12)

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

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

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

1 State Superintendent of Education, is being made toward
2 compliance. However, for fire protection issues, only one
3 one-year extension may be made, and no other provision of
4 this Code or an applicable code may supersede this
5 requirement. For routine inspections, fire officials shall
6 provide written notice to the principal of the school to
7 schedule a mutually agreed upon time for the fire safety
8 check. However, no more than 2 routine inspections may be
9 made in a calendar year.

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

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

32 As soon as practicable, but not later than 2 years after
33 the effective date of this amendatory Act of 1992, the State
34 Board of Education shall combine the document known as

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

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

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

1 corrective action must be taken to resolve a violation, the
2 school board shall take corrective action within one year.
3 However, violations that present imminent danger must be
4 addressed immediately.

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

11 The State Board of Education is authorized to adopt any
12 rules that are necessary relating to the administration and
13 enforcement of the provisions of this Section. The code
14 authorized by this Section shall apply only to those school
15 districts having a population of less than 500,000
16 inhabitants.

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

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

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

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

1 When bonds, other than bonds issued for the fire
 2 ~~prevention, safety, energy conservation, and school--security~~
 3 purposes as specified in Section 17-2.11 are issued by any
 4 school district, and the purposes for which the bonds have
 5 been issued are accomplished and paid for in full, and there
 6 remain funds on hand from the proceeds of the bonds so
 7 issued, the board by resolution may transfer those excess
 8 funds to the operations and maintenance fund.

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

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

27 (105 ILCS 5/17-2.2) (from Ch. 122, par. 17-2.2)

28 Sec. 17-2.2. Backdoor ~~Back-door~~ referendum. Whenever any
 29 school district first levies a tax at a rate within the limit
 30 prescribed by paragraph (3) of Section 17-2 but in excess of
 31 the maximum permissible on July 9, 1957, or within the limit
 32 prescribed by paragraph (1) or (2) of Section 17-2 but in
 33 excess of the maximum permissible on June 30, 1965, or

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

31 "Shall school district No..... be authorized to levy a
32 tax for (state purposes) (in excess of.... but not to
33 exceed....) or (at a rate not to exceed...%) as authorized in
34 Section.... 17-2 of the School Code?" The secretary of the

1 board of education shall certify the proposition to the
2 proper election authorities for submission to the electorate
3 at a regular scheduled election in accordance with the
4 general election law.

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

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

11 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

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

1 altered or reconstructed and that such alterations or
2 reconstruction will be made with funds not necessary for the
3 completion of approved and recommended projects contained in
4 any safety survey report or amendments thereto authorized
5 under Section 2-3.12 of this Act; or whenever any such
6 district determines that it is necessary for school security
7 purposes and the related protection and safety of pupils and
8 school personnel that any school building or property should
9 be altered or reconstructed or that security systems and
10 equipment (including but not limited to intercom, early
11 detection and warning, access control and television
12 monitoring systems) should be purchased and installed, and
13 that such alterations, reconstruction or purchase and
14 installation of equipment will be made with funds not
15 necessary for the completion of approved and recommended
16 projects contained in any safety survey report or amendment
17 thereto authorized by Section 2-3.12 of this Act and will
18 deter and prevent unauthorized entry or activities upon
19 school property by unknown or dangerous persons, assure early
20 detection and advance warning of any such actual or attempted
21 unauthorized entry or activities and help assure the
22 continued safety of pupils and school staff if any such
23 unauthorized entry or activity is attempted or occurs; or if
24 a school district does not need funds for other fire
25 prevention and safety projects, including the completion of
26 approved and recommended projects contained in any safety
27 survey report or amendments thereto authorized by Section
28 2-3.12 of this Act, and it is determined after a public
29 hearing (which is preceded by at least one published notice
30 (i) occurring at least 7 days prior to the hearing in a
31 newspaper of general circulation within the school district
32 and (ii) setting forth the time, date, place, and general
33 subject matter of the hearing) that there is a substantial,
34 immediate, and otherwise unavoidable threat to the health,

1 safety, or welfare of pupils due to disrepair of school
2 sidewalks, playgrounds, parking lots, or school bus
3 turnarounds and repairs must be made: then in any such
4 event, such district may, by proper resolution, levy a tax
5 for the purpose of making such alteration, repair, or
6 reconstruction, based on a survey report by an architect or
7 engineer licensed in the State of Illinois, upon all the
8 taxable property of the district at the value as assessed by
9 the Department of Revenue at a rate not to exceed 0.15% for
10 elementary and high school districts and 0.30% for unit
11 districts .05% per year for a period sufficient to finance
12 such alterations, repairs, or reconstruction, upon the
13 following conditions:

14 (a) When there are not sufficient funds available
15 in either the operations and maintenance fund of the
16 district or the fire prevention and safety fund of the
17 district as determined by the district on the basis of
18 regulations adopted by the State Board of Education to
19 make such alterations, repairs, or reconstruction, or to
20 purchase and install such permanent fixed equipment so
21 ordered or determined as necessary. Appropriate school
22 district records shall be made available to the State
23 Superintendent of Education upon request to confirm such
24 insufficiency.

25 (b) When a certified estimate of an architect or
26 engineer licensed in the State of Illinois stating the
27 estimated amount necessary to make the alterations, ~~or~~
28 repairs, reconstruction or to purchase and install such
29 equipment so ordered has been secured by the district,
30 and the estimate has been approved by the regional
31 superintendent of schools, having jurisdiction of the
32 district, and the State Superintendent of Education.
33 Approval shall not be granted for any work that has
34 already started without the prior express authorization

1 of the State Superintendent of Education. If such
2 estimate is not approved or denied approval by the
3 regional superintendent of schools within 3 months after
4 the date on which it is submitted to him or her, the
5 school board of the district may submit such estimate
6 directly to the State Superintendent of Education for
7 approval or denial.

8 (c) Whenever a school district subject to the
9 Property Tax Extension Limitation Law first levies the
10 tax at a rate permitted by this amendatory Act of the
11 93rd General Assembly but in excess of its maximum
12 permissible rate for that purpose immediately prior to
13 the effective date of this amendatory Act of the 93rd
14 General Assembly, the rate increase shall be subject to a
15 backdoor referendum using the procedures provided in
16 Section 17-2.2 of this Code.

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

30 The filing of a certified copy of the resolution levying
31 the tax when accompanied by the certificates of the regional
32 superintendent of schools and State Superintendent of
33 Education shall be the authority of the county clerk to
34 extend such tax.

1 The county clerk of the county in which any school
2 district levying a tax under the authority of this Section is
3 located, in reducing raised levies, shall not consider any
4 such tax as a part of the general levy for school purposes
5 and shall not include the same in the limitation of any other
6 tax rate which may be extended.

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

10 ~~The tax rate limit specified in this Section may be~~
11 ~~increased to 10% upon the approval of a proposition to~~
12 ~~effect such increase by a majority of the electors voting on~~
13 ~~that proposition at a regular scheduled election. Such~~
14 ~~proposition may be initiated by resolution of the school~~
15 ~~board and shall be certified by the secretary to the proper~~
16 ~~election authorities for submission in accordance with the~~
17 ~~general election law.~~

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

1 taxes to be extended for the purposes of operations and
2 maintenance authorized under Section 17-2 of this Act by an
3 amount equal to such transfer.

4 If the proceeds from the tax levy authorized by this
5 Section are insufficient to complete the work approved under
6 this Section, the school board is authorized to sell bonds
7 without referendum under the provisions of this Section in an
8 amount that, when added to the proceeds of the tax levy
9 authorized by this Section, will allow completion of the
10 approved work, provided that a district that is subject to
11 the Property Tax Extension Limitation Law shall submit the
12 authorization to a backdoor referendum as provided in this
13 Section. No school district that is subject to the Property
14 Tax Extension Limitation Law may issue bonds under this
15 Section unless it adopts a resolution declaring its intention
16 to issue bonds and directs that notice of this intention be
17 published at least once in a newspaper of general circulation
18 in the district. The notice shall set forth (i) the
19 intention of the district to issue bonds in accordance with
20 this Section, (ii) the time within which a petition may be
21 filed requesting the submission to the voters of the
22 proposition to issue the bonds, (iii) the specific number of
23 voters required to sign the petition, and (iv) the date of
24 the prospective referendum. At the time of publication of
25 the notice and for 30 days thereafter, the secretary of the
26 district shall provide a petition form to any individual
27 requesting one. If within 30 days after the publication a
28 petition is filed with the secretary of the district, signed
29 by the voters of the district equal to 20% or more of the
30 registered voters of the district requesting that the
31 proposition to issue bonds as authorized by this Section be
32 submitted to the voters thereof, then the district shall not
33 be authorized to issue the bonds until the proposition has
34 been certified to the proper election authorities and has

1 been submitted to and approved by a majority of the voters
2 voting on the proposition at a regular scheduled election in
3 accordance with the general election law. If no such
4 petition is filed, or if any and all petitions filed are
5 invalid, the district may issue the bonds.

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

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

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

33 This Section is cumulative and constitutes complete
34 authority for the issuance of bonds as provided in this

1 Section notwithstanding any other statute or law to the
2 contrary.

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

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

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

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

32 (105 ILCS 5/19-1) (from Ch. 122, par. 19-1)
33 Sec. 19-1. Debt limitations of school districts.

1 (a) School districts shall not be subject to the
2 provisions limiting their indebtedness prescribed in the
3 Local Government Debt Limitation Act "~~An Act to limit the~~
4 ~~indebtedness of counties having a population of less than~~
5 ~~500,000 and townships, school districts and other municipal~~
6 ~~corporations having a population of less than 300,000~~",
7 approved February 15, 1928, as amended.

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

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

28 Notwithstanding the provisions of any other law to the
29 contrary, in any case in which the voters of a school
30 district have approved a proposition for the issuance of
31 bonds of such school district at an election held prior to
32 January 1, 1979, and all of the bonds approved at such
33 election have not been issued, the debt limitation applicable
34 to such school district during the calendar year 1979 shall

1 be computed by multiplying the value of taxable property
2 therein, including personal property, as ascertained by the
3 last assessment for State and county taxes, previous to the
4 incurring of such indebtedness, by the percentage limitation
5 applicable to such school district under the provisions of
6 this subsection (a).

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

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

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

29 (3) When the voters in the school district approve
30 a proposition for the issuance of bonds for the purpose
31 of acquiring or improving such needed school sites or
32 constructing and equipping such needed additional
33 building facilities at an election called and held for
34 that purpose. Notice of such an election shall state that

1 the amount of indebtedness proposed to be incurred would
2 exceed the debt limitation otherwise applicable to the
3 school district. The ballot for such proposition shall
4 state what percentage of the equalized assessed valuation
5 will be outstanding in bonds if the proposed issuance of
6 bonds is approved by the voters; or

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

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

29 In no event shall the indebtedness incurred pursuant to
30 this subsection (b) and the existing indebtedness of the
31 school district exceed 15% of the equalized assessed value of
32 the taxable property therein to be ascertained by the last
33 assessment for State and county taxes, previous to the
34 incurring of such indebtedness or, until January 1, 1983, if

1 greater, the sum that is produced by multiplying the school
2 district's 1978 equalized assessed valuation by the debt
3 limitation percentage in effect on January 1, 1979.

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

7 (c) Notwithstanding the debt limitation prescribed in
8 subsection (a) of this Section, in any case in which a public
9 question for the issuance of bonds of a proposed school
10 district maintaining grades kindergarten through 12 received
11 at least 60% of the valid ballots cast on the question at an
12 election held on or prior to November 8, 1994, and in which
13 the bonds approved at such election have not been issued, the
14 school district pursuant to the requirements of Section
15 11A-10 may issue the total amount of bonds approved at such
16 election for the purpose stated in the question.

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

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

1 subsection (d) or through the issuance of bonds under and
2 in accordance with Section 19-3 for the purpose of
3 increasing the size of, or providing for additional
4 functions in, such replacement school buildings, or both
5 such purposes.

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

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

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

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

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

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

1 the terms of any contract or agreement in effect on the
2 effective date of this amendatory Act of 1994.

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

1 and constitutes complete authority for the issuance of
2 bonds as provided in this subsection, notwithstanding any
3 other law to the contrary.

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

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

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

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

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

1 hereafter imposed:

2 (i) The bonds are issued for the purpose of
3 constructing a new high school building to replace two
4 adjacent existing buildings which together house a single
5 high school, each of which is more than 65 years old, and
6 which together are located on more than 10 acres and less
7 than 11 acres of property.

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

13 (iii) The sale of the bonds occurs before July 1,
14 1997.

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

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

27 (i) The school district has an equalized assessed
28 valuation for calendar year 1995 of less than
29 \$24,000,000;

30 (ii) The bonds are issued for the capital
31 improvement, renovation, rehabilitation, or replacement
32 of existing school buildings of the district, all of
33 which buildings were originally constructed not less than
34 40 years ago;

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

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

6 (i) Notwithstanding any other provisions of this Section
7 or the provisions of any other law, until January 1, 1998, a
8 community unit school district maintaining grades K through
9 12 may issue bonds up to an amount, including existing
10 indebtedness, not exceeding 27% of the equalized assessed
11 value of the taxable property in the district, if all of the
12 following conditions are met:

13 (i) The school district has an equalized assessed
14 valuation for calendar year 1995 of less than
15 \$44,600,000;

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

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

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

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

33 (i) The school district has an equalized assessed
34 valuation for calendar year 1995 of less than

1 \$140,000,000 and a best 3 months average daily attendance
2 for the 1995-96 school year of at least 2,800;

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

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

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

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

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

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

1 indebtedness;

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

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

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

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

20 (i) the district has an equalized assessed
21 valuation for calendar year 1996 of less than
22 \$10,000,000;

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

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

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

32 (m) Notwithstanding any other provisions of this Section
33 or the provisions of any other law, until January 1, 1999, an
34 elementary school district maintaining grades K through 8 may

1 issue bonds up to an amount, excluding existing indebtedness,
2 not exceeding 18% of the equalized assessed value of the
3 taxable property in the district, if all of the following
4 conditions are met:

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

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

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

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

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

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

1 aggregate indebtedness of the district to exceed the debt
2 limitation otherwise applicable by law to that district:

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

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

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

22 (iv) The bonds are issued for a "school
23 construction project", as that term is defined in Section
24 5-5 of the School Construction Law, in an amount that
25 does not exceed the dollar amount certified, as provided
26 in paragraph (iii) of this subsection (n), by the Capital
27 Development Board to the school district under Section
28 5-15 of the School Construction Law.

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

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

1 (Source: P.A. 90-570, eff. 1-28-98; 90-757, eff. 8-14-98;
2 91-55, eff. 6-30-99.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law."