



Adopted in House Comm. on Nov 28, 2006

09400SB0380ham001

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1 AMENDMENT TO SENATE BILL 380

2 AMENDMENT NO. _____. Amend Senate Bill 380 as follows:

3 immediately before the enacting clause, by inserting the
4 following:

5 "WHEREAS, Oswego Community Unit School District Number 308
6 has experienced an extremely rapid increase in the size of its
7 student population; since 2003, the size of the district's
8 student population has increased from 8,600 to 14,100 and is
9 expected to exceed 27,000 by the 2011-2012 school year; in
10 order to meet the needs of its current and future students, the
11 school district must be able to construct new facilities and
12 improve its existing facilities; additional bonding authority,
13 subject to referendum approval, is needed to finance these
14 capital projects; at the general election held on November 7,
15 2006, the voters of the district approved the following
16 proposition:

17 Shall the Board of Education of Oswego Community Unit
18 School District Number 308, Kendall, Kane and Will
19 Counties, Illinois, build and equip one new high school
20 building, four new junior high school buildings, eight new
21 elementary school buildings, an early childhood building,
22 a maintenance building, a transportation facility and
23 additions to existing school buildings, alter, repair,
24 equip and provide technology improvements to existing
25 school buildings, acquire and improve school sites and

1 issue the bonds of said School District to the amount of
2 \$450,000,000 for the purpose of paying the costs thereof?;
3 and

4 WHEREAS, Lincoln-Way Community High School District Number
5 210 has experienced an extremely rapid increase in the size of
6 its student population; the size of the district's student
7 population has increased from 4,475 in the 1998-1999 school
8 year to 6,632 in the 2005-2006 school year and is expected to
9 exceed 8,400 by the 2009-2010 school year; in order to meet the
10 needs of its current and future students, the school district
11 must be able to construct new facilities and improve its
12 existing facilities; additional bonding authority, subject to
13 referendum approval, is needed to finance these capital
14 projects; at the general primary election held on March 21,
15 2006, the voters of the district approved the following
16 proposition:

17 Shall the Board of Education of Lincoln-Way Community High
18 School District 210, Will County, Illinois, improve the
19 sites of and build and equip two high school buildings,
20 improve the sites and alter, repair and equip the
21 Lincoln-Way Central and East High School Buildings and
22 issue bonds of said School District to the amount of
23 \$225,000,000 for the purpose of paying the costs thereof?;
24 and

25 WHEREAS, Ford Heights School District 169 serves the
26 educational needs of one of the poorest communities in the
27 nation; the Ford Motor Company is the largest single property
28 taxpayer within the District, and it owns property that
29 comprises at least 20% of the equalized assessed value in the
30 District; the Ford Motor Company has realized reductions of its
31 property's equalized assessed valuation of at least 40% between
32 the 2000 and 2005 taxable years; the District has,

1 consequently, lost property tax revenues due to tax refunds of
2 \$2,700,000 over the past several years; it is projected that
3 the District will run out of operating funds entirely as early
4 as January 2007, and it will be forced to lay off approximately
5 30 of its 65 teachers; this financial crisis endangers the
6 quality of education received by the children of the District
7 and it threatens the health, safety, and welfare of the
8 citizens; therefore"; and

9 by replacing everything after the enacting clause with the
10 following:

11 "Section 5. The Property Tax Code is amended by changing
12 Sections 18-185 and 18-190.5 as follows:

13 (35 ILCS 200/18-185)

14 Sec. 18-185. Short title; definitions. This Division 5 may
15 be cited as the Property Tax Extension Limitation Law. As used
16 in this Division 5:

17 "Consumer Price Index" means the Consumer Price Index for
18 All Urban Consumers for all items published by the United
19 States Department of Labor.

20 "Extension limitation" means (a) the lesser of 5% or the
21 percentage increase in the Consumer Price Index during the
22 12-month calendar year preceding the levy year or (b) the rate
23 of increase approved by voters under Section 18-205.

24 "Affected county" means a county of 3,000,000 or more
25 inhabitants or a county contiguous to a county of 3,000,000 or
26 more inhabitants.

27 "Taxing district" has the same meaning provided in Section
28 1-150, except as otherwise provided in this Section. For the
29 1991 through 1994 levy years only, "taxing district" includes
30 only each non-home rule taxing district having the majority of
31 its 1990 equalized assessed value within any county or counties

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

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

1 for the retirement of bonds issued by the commission before
2 October 1, 1991, to pay for the building project; (g) made for
3 payments due under installment contracts entered into before
4 October 1, 1991; (h) made for payments of principal and
5 interest on bonds issued under the Metropolitan Water
6 Reclamation District Act to finance construction projects
7 initiated before October 1, 1991; (i) made for payments of
8 principal and interest on limited bonds, as defined in Section
9 3 of the Local Government Debt Reform Act, in an amount not to
10 exceed the debt service extension base less the amount in items
11 (b), (c), (e), and (h) of this definition for non-referendum
12 obligations, except obligations initially issued pursuant to
13 referendum; (j) made for payments of principal and interest on
14 bonds issued under Section 15 of the Local Government Debt
15 Reform Act; (k) made by a school district that participates in
16 the Special Education District of Lake County, created by
17 special education joint agreement under Section 10-22.31 of the
18 School Code, for payment of the school district's share of the
19 amounts required to be contributed by the Special Education
20 District of Lake County to the Illinois Municipal Retirement
21 Fund under Article 7 of the Illinois Pension Code; the amount
22 of any extension under this item (k) shall be certified by the
23 school district to the county clerk; (l) made to fund expenses
24 of providing joint recreational programs for the handicapped
25 under Section 5-8 of the Park District Code or Section 11-95-14
26 of the Illinois Municipal Code; (m) made for temporary
27 relocation loan repayment purposes pursuant to Sections 2-3.77
28 and 17-2.2d of the School Code; (n) made for payment of
29 principal and interest on any bonds issued under the authority
30 of Section 17-2.2d of the School Code; and (o) made for
31 contributions to a firefighter's pension fund created under
32 Article 4 of the Illinois Pension Code, to the extent of the
33 amount certified under item (5) of Section 4-134 of the
34 Illinois Pension Code.

1 "Aggregate extension" for the taxing districts to which
2 this Law did not apply before the 1995 levy year (except taxing
3 districts subject to this Law in accordance with Section
4 18-213) means the annual corporate extension for the taxing
5 district and those special purpose extensions that are made
6 annually for the taxing district, excluding special purpose
7 extensions: (a) made for the taxing district to pay interest or
8 principal on general obligation bonds that were approved by
9 referendum; (b) made for any taxing district to pay interest or
10 principal on general obligation bonds issued before March 1,
11 1995; (c) made for any taxing district to pay interest or
12 principal on bonds issued to refund or continue to refund those
13 bonds issued before March 1, 1995; (d) made for any taxing
14 district to pay interest or principal on bonds issued to refund
15 or continue to refund bonds issued after March 1, 1995 that
16 were approved by referendum; (e) made for any taxing district
17 to pay interest or principal on revenue bonds issued before
18 March 1, 1995 for payment of which a property tax levy or the
19 full faith and credit of the unit of local government is
20 pledged; however, a tax for the payment of interest or
21 principal on those bonds shall be made only after the governing
22 body of the unit of local government finds that all other
23 sources for payment are insufficient to make those payments;
24 (f) made for payments under a building commission lease when
25 the lease payments are for the retirement of bonds issued by
26 the commission before March 1, 1995 to pay for the building
27 project; (g) made for payments due under installment contracts
28 entered into before March 1, 1995; (h) made for payments of
29 principal and interest on bonds issued under the Metropolitan
30 Water Reclamation District Act to finance construction
31 projects initiated before October 1, 1991; (h-4) made for
32 stormwater management purposes by the Metropolitan Water
33 Reclamation District of Greater Chicago under Section 12 of the
34 Metropolitan Water Reclamation District Act; (i) made for

1 payments of principal and interest on limited bonds, as defined
2 in Section 3 of the Local Government Debt Reform Act, in an
3 amount not to exceed the debt service extension base less the
4 amount in items (b), (c), and (e) of this definition for
5 non-referendum obligations, except obligations initially
6 issued pursuant to referendum and bonds described in subsection
7 (h) of this definition; (j) made for payments of principal and
8 interest on bonds issued under Section 15 of the Local
9 Government Debt Reform Act; (k) made for payments of principal
10 and interest on bonds authorized by Public Act 88-503 and
11 issued under Section 20a of the Chicago Park District Act for
12 aquarium or museum projects; (l) made for payments of principal
13 and interest on bonds authorized by Public Act 87-1191 or
14 93-601 and (i) issued pursuant to Section 21.2 of the Cook
15 County Forest Preserve District Act, (ii) issued under Section
16 42 of the Cook County Forest Preserve District Act for
17 zoological park projects, or (iii) issued under Section 44.1 of
18 the Cook County Forest Preserve District Act for botanical
19 gardens projects; (m) made pursuant to Section 34-53.5 of the
20 School Code, whether levied annually or not; (n) made to fund
21 expenses of providing joint recreational programs for the
22 handicapped under Section 5-8 of the Park District Code or
23 Section 11-95-14 of the Illinois Municipal Code; (o) made by
24 the Chicago Park District for recreational programs for the
25 handicapped under subsection (c) of Section 7.06 of the Chicago
26 Park District Act; ~~and~~ (p) made for contributions to a
27 firefighter's pension fund created under Article 4 of the
28 Illinois Pension Code, to the extent of the amount certified
29 under item (5) of Section 4-134 of the Illinois Pension Code
30 (q) made by Ford Heights School District 169 under Section
31 17-9.02 of the School Code.

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

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

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

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

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

1 5-8 of the Park District Code or Section 11-95-14 of the
2 Illinois Municipal Code; and (1) made for contributions to a
3 firefighter's pension fund created under Article 4 of the
4 Illinois Pension Code, to the extent of the amount certified
5 under item (5) of Section 4-134 of the Illinois Pension Code.

6 "Debt service extension base" means an amount equal to that
7 portion of the extension for a taxing district for the 1994
8 levy year, or for those taxing districts subject to this Law in
9 accordance with Section 18-213, except for those subject to
10 paragraph (2) of subsection (e) of Section 18-213, for the levy
11 year in which the referendum making this Law applicable to the
12 taxing district is held, or for those taxing districts subject
13 to this Law in accordance with paragraph (2) of subsection (e)
14 of Section 18-213 for the 1996 levy year, constituting an
15 extension for payment of principal and interest on bonds issued
16 by the taxing district without referendum, but not including
17 excluded non-referendum bonds. For park districts (i) that were
18 first subject to this Law in 1991 or 1995 and (ii) whose
19 extension for the 1994 levy year for the payment of principal
20 and interest on bonds issued by the park district without
21 referendum (but not including excluded non-referendum bonds)
22 was less than 51% of the amount for the 1991 levy year
23 constituting an extension for payment of principal and interest
24 on bonds issued by the park district without referendum (but
25 not including excluded non-referendum bonds), "debt service
26 extension base" means an amount equal to that portion of the
27 extension for the 1991 levy year constituting an extension for
28 payment of principal and interest on bonds issued by the park
29 district without referendum (but not including excluded
30 non-referendum bonds). The debt service extension base may be
31 established or increased as provided under Section 18-212.
32 "Excluded non-referendum bonds" means (i) bonds authorized by
33 Public Act 88-503 and issued under Section 20a of the Chicago
34 Park District Act for aquarium and museum projects; (ii) bonds

1 issued under Section 15 of the Local Government Debt Reform
2 Act; or (iii) refunding obligations issued to refund or to
3 continue to refund obligations initially issued pursuant to
4 referendum.

5 "Special purpose extensions" include, but are not limited
6 to, extensions for levies made on an annual basis for
7 unemployment and workers' compensation, self-insurance,
8 contributions to pension plans, and extensions made pursuant to
9 Section 6-601 of the Illinois Highway Code for a road
10 district's permanent road fund whether levied annually or not.
11 The extension for a special service area is not included in the
12 aggregate extension.

13 "Aggregate extension base" means the taxing district's
14 last preceding aggregate extension as adjusted under Sections
15 18-215 through 18-230.

16 "Levy year" has the same meaning as "year" under Section
17 1-155.

18 "New property" means (i) the assessed value, after final
19 board of review or board of appeals action, of new improvements
20 or additions to existing improvements on any parcel of real
21 property that increase the assessed value of that real property
22 during the levy year multiplied by the equalization factor
23 issued by the Department under Section 17-30, (ii) the assessed
24 value, after final board of review or board of appeals action,
25 of real property not exempt from real estate taxation, which
26 real property was exempt from real estate taxation for any
27 portion of the immediately preceding levy year, multiplied by
28 the equalization factor issued by the Department under Section
29 17-30, including the assessed value, upon final stabilization
30 of occupancy after new construction is complete, of any real
31 property located within the boundaries of an otherwise or
32 previously exempt military reservation that is intended for
33 residential use and owned by or leased to a private corporation
34 or other entity, and (iii) in counties that classify in

1 accordance with Section 4 of Article IX of the Illinois
2 Constitution, an incentive property's additional assessed
3 value resulting from a scheduled increase in the level of
4 assessment as applied to the first year final board of review
5 market value. In addition, the county clerk in a county
6 containing a population of 3,000,000 or more shall include in
7 the 1997 recovered tax increment value for any school district,
8 any recovered tax increment value that was applicable to the
9 1995 tax year calculations.

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

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

1 the Industrial Jobs Recovery Law in the Illinois Municipal
2 Code, or previously established under the Economic Development
3 Area Tax Increment Allocation Act, by an amount equal to the
4 1994 equalized assessed value of each taxable lot, block,
5 tract, or parcel of real property in the redevelopment project
6 area over and above the initial equalized assessed value of
7 each property in the redevelopment project area. In the first
8 year after a municipality removes a taxable lot, block, tract,
9 or parcel of real property from a redevelopment project area
10 established under the Tax Increment Allocation Development Act
11 in the Illinois Municipal Code, the Industrial Jobs Recovery
12 Law in the Illinois Municipal Code, or the Economic Development
13 Area Tax Increment Allocation Act, "recovered tax increment
14 value" means the amount of the current year's equalized
15 assessed value of each taxable lot, block, tract, or parcel of
16 real property removed from the redevelopment project area over
17 and above the initial equalized assessed value of that real
18 property before removal from the redevelopment project area.

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

1 or shall be reduced by the amount of the rate decrease, as the
2 case may be, or (ii) in the case of a limiting rate increase,
3 the limiting rate shall be equal to the rate set forth in the
4 proposition approved by the voters for each of the years
5 specified in the proposition, after which the limiting rate of
6 the taxing district shall be calculated as otherwise provided.

7 (Source: P.A. 93-601, eff. 1-1-04; 93-606, eff. 11-18-03;
8 93-612, eff. 11-18-03; 93-689, eff. 7-1-04; 93-690, eff.
9 7-1-04; 93-1049, eff. 11-17-04; 94-974, eff. 6-30-06; 94-976,
10 eff. 6-30-06; revised 8-3-06.)

11 (35 ILCS 200/18-190.5)

12 Sec. 18-190.5. School districts. The requirements of
13 Section 18-190 of this Code for a direct referendum on the
14 imposition of a new or increased tax rate do not apply to tax
15 levies that are not included in the aggregate extension for
16 those taxing districts to which this Law did not apply before
17 the 1995 levy year (except taxing districts subject to this Law
18 in accordance with Section 18-213 of this Code) pursuant to
19 clauses ~~clause~~ (m) and (q) of Section 18-185 of this Code.

20 (Source: P.A. 92-547, eff. 6-13-02.)

21 Section 10. The Illinois Municipal Code is amended by
22 changing Section 8-11-1.2 as follows:

23 (65 ILCS 5/8-11-1.2) (from Ch. 24, par. 8-11-1.2)

24 Sec. 8-11-1.2. Definition. As used in Sections 8-11-1.3,
25 8-11-1.4 and 8-11-1.5 of this Act:

26 (a) "Public infrastructure" means municipal roads and
27 streets, access roads, bridges, and sidewalks; waste disposal
28 systems; and water and sewer line extensions, water
29 distribution and purification facilities, storm water drainage
30 and retention facilities, and sewage treatment facilities. For
31 purposes of referenda authorizing the imposition of taxes by

1 the City of DuQuoin under Sections 8-11-1.3, 8-11-1.4, and
2 8-11-1.5 of this Act that are approved in November, 2002, or
3 for purposes of referenda authorizing the imposition of taxes
4 by the Village of Forsyth under Sections 8-11-1.3, 8-11-1.4,
5 and 8-11-1.5 of this Act that are approved after the effective
6 date of this amendatory Act of the 94th General Assembly,
7 "public infrastructure" shall also include public schools.

8 (b) "Property tax relief" means the action of a
9 municipality to reduce the levy for real estate taxes or avoid
10 an increase in the levy for real estate taxes that would
11 otherwise have been required. Property tax relief or the
12 avoidance of property tax must uniformly apply to all classes
13 of property.

14 (Source: P.A. 91-51, eff. 6-30-99; 92-739, eff. 1-1-03; 92-815,
15 eff. 8-21-02; revised 9-10-02.)

16 Section 15. The School Code is amended by changing Sections
17 5-1 and 19-1 and by adding Section 17-9.02 as follows:

18 (105 ILCS 5/5-1) (from Ch. 122, par. 5-1)

19 Sec. 5-1. County school units.

20 (a) The territory in each county, exclusive of any school
21 district governed by any special act which requires the
22 district to appoint its own school treasurer, shall constitute
23 a county school unit. County school units of less than
24 2,000,000 inhabitants shall be known as Class I county school
25 units and the office of township trustees, where existing on
26 July 1, 1962, in such units shall be abolished on that date and
27 all books and records of such former township trustees shall be
28 forthwith thereafter transferred to the county board of school
29 trustees. County school units of 2,000,000 or more inhabitants
30 shall be known as Class II county school units and shall retain
31 the office of township trustees unless otherwise provided in
32 subsection (b) or (c).

1 (b) Notwithstanding subsections (a) and (c), the school
2 board of any elementary school district having a fall, 1989
3 aggregate enrollment of at least 2,500 but less than 6,500
4 pupils and having boundaries that are coterminous with the
5 boundaries of a high school district, and the school board of
6 any high school district having a fall, 1989 aggregate
7 enrollment of at least 2,500 but less than 6,500 pupils and
8 having boundaries that are coterminous with the boundaries of
9 an elementary school district, may, whenever the territory of
10 such school district forms a part of a Class II county school
11 unit, by proper resolution withdraw such school district from
12 the jurisdiction and authority of the trustees of schools of
13 the township in which such school district is located and from
14 the jurisdiction and authority of the township treasurer in
15 such Class II county school unit; provided that the school
16 board of any such school district shall, upon the adoption and
17 passage of such resolution, thereupon elect or appoint its own
18 school treasurer as provided in Section 8-1. Upon the adoption
19 and passage of such resolution and the election or appointment
20 by the school board of its own school treasurer: (1) the
21 trustees of schools in such township shall no longer have or
22 exercise any powers and duties with respect to the school
23 district governed by such school board or with respect to the
24 school business, operations or assets of such school district;
25 and (2) all books and records of the township trustees relating
26 to the school business and affairs of such school district
27 shall be transferred and delivered to the school board of such
28 school district. Upon the effective date of this amendatory Act
29 of 1993, the legal title to, and all right, title and interest
30 formerly held by the township trustees in any school buildings
31 and school sites used and occupied by the school board of such
32 school district for school purposes, that legal title, right,
33 title and interest thereafter having been transferred to and
34 vested in the regional board of school trustees under P.A.

1 87-473 until the abolition of that regional board of school
2 trustees by P.A. 87-969, shall be deemed transferred by
3 operation of law to and shall vest in the school board of that
4 school district.

5 Notwithstanding subsections (a) and (c), the school boards
6 of Oak Park & River Forest District 200, Oak Park Elementary
7 School District 97, and River Forest School District 90 may, by
8 proper resolution, withdraw from the jurisdiction and
9 authority of the trustees of schools of Proviso and Cicero
10 Townships and the township treasurer, provided that the school
11 board shall, upon the adoption and passage of the resolution,
12 elect or appoint its own school treasurer as provided in
13 Section 8-1 of this Code. Upon the adoption and passage of the
14 resolution and the election or appointment by the school board
15 of its own school treasurer: (1) the trustees of schools in the
16 township or townships shall no longer have or exercise any
17 powers or duties with respect to the school district or with
18 respect to the school business, operations, or assets of the
19 school district; (2) all books and records of the trustees of
20 schools and all moneys, securities, loanable funds, and other
21 assets relating to the school business and affairs of the
22 school district shall be transferred and delivered to the
23 school board; and (3) all legal title to and all right, title,
24 and interest formerly held by the trustees of schools in any
25 common school lands, school buildings, or school sites used and
26 occupied by the school board and all rights of property and
27 causes of action pertaining to or constituting a part of the
28 common school lands, buildings, or sites shall be deemed
29 transferred by operation of law to and shall vest in the school
30 board.

31 (c) Notwithstanding the provisions of subsection (a), the
32 offices of township treasurer and trustee of schools of any
33 township located in a Class II county school unit shall be
34 abolished as provided in this subsection if all of the

1 following conditions are met:

2 (1) During the same 30 day period, each school board of
3 each elementary and unit school district that is subject to
4 the jurisdiction and authority of the township treasurer
5 and trustees of schools of the township in which those
6 offices are sought to be abolished gives written notice by
7 certified mail, return receipt requested to the township
8 treasurer and trustees of schools of that township of the
9 date of a meeting of the school board, to be held not more
10 than 90 nor less than 60 days after the date when the
11 notice is given, at which meeting the school board is to
12 consider and vote upon the question of whether there shall
13 be submitted to the electors of the school district a
14 proposition to abolish the offices of township treasurer
15 and trustee of schools of that township. None of the
16 notices given under this paragraph to the township
17 treasurer and trustees of schools of a township shall be
18 deemed sufficient or in compliance with the requirements of
19 this paragraph unless all of those notices are given within
20 the same 30 day period.

21 (2) Each school board of each elementary and unit
22 school district that is subject to the jurisdiction and
23 authority of the township treasurer and trustees of schools
24 of the township in which those offices are sought to be
25 abolished, by the affirmative vote of at least 5 members of
26 the school board at a school board meeting of which notice
27 is given as required by paragraph (1) of this subsection,
28 adopts a resolution requiring the secretary of the school
29 board to certify to the proper election authorities for
30 submission to the electors of the school district at the
31 next consolidated election in accordance with the general
32 election law a proposition to abolish the offices of
33 township treasurer and trustee of schools of that township.
34 None of the resolutions adopted under this paragraph by any

1 elementary or unit school districts that are subject to the
 2 jurisdiction and authority of the township treasurer and
 3 trustees of schools of the township in which those offices
 4 are sought to be abolished shall be deemed in compliance
 5 with the requirements of this paragraph or sufficient to
 6 authorize submission of the proposition to abolish those
 7 offices to a referendum of the electors in any such school
 8 district unless all of the school boards of all of the
 9 elementary and unit school districts that are subject to
 10 the jurisdiction and authority of the township treasurer
 11 and trustees of schools of that township adopt such a
 12 resolution in accordance with the provisions of this
 13 paragraph.

14 (3) The school boards of all of the elementary and unit
 15 school districts that are subject to the jurisdiction and
 16 authority of the township treasurer and trustees of schools
 17 of the township in which those offices are sought to be
 18 abolished submit a proposition to abolish the offices of
 19 township treasurer and trustee of schools of that township
 20 to the electors of their respective school districts at the
 21 same consolidated election in accordance with the general
 22 election law, the ballot in each such district to be in
 23 substantially the following form:

24 -----
 25 OFFICIAL BALLOT
 26 Shall the offices of township
 27 treasurer and YES
 28 trustee of -----
 29 schools of Township NO
 30 Range be abolished?
 31 -----

32 (4) At the consolidated election at which the
 33 proposition to abolish the offices of township treasurer
 34 and trustee of schools of a township is submitted to the

1 electors of each elementary and unit school district that
2 is subject to the jurisdiction and authority of the
3 township treasurer and trustee of schools of that township,
4 a majority of the electors voting on the proposition in
5 each such elementary and unit school district votes in
6 favor of the proposition as submitted to them.

7 If in each elementary and unit school district that is
8 subject to the jurisdiction and authority of the township
9 treasurer and trustees of schools of the township in which
10 those offices are sought to be abolished a majority of the
11 electors in each such district voting at the consolidated
12 election on the proposition to abolish the offices of township
13 treasurer and trustee of schools of that township votes in
14 favor of the proposition as submitted to them, the proposition
15 shall be deemed to have passed; but if in any such elementary
16 or unit school district a majority of the electors voting on
17 that proposition in that district fails to vote in favor of the
18 proposition as submitted to them, then notwithstanding the vote
19 of the electors in any other such elementary or unit school
20 district on that proposition the proposition shall not be
21 deemed to have passed in any of those elementary or unit school
22 districts, and the offices of township treasurer and trustee of
23 schools of the township in which those offices were sought to
24 be abolished shall not be abolished, unless in each of those
25 elementary and unit school districts remaining subject to the
26 jurisdiction and authority of the township treasurer and
27 trustees of schools of that township proceedings are again
28 initiated to abolish those offices and all of the proceedings
29 and conditions prescribed in paragraphs (1) through (4) of this
30 subsection are repeated and met in each of those elementary and
31 unit school districts.

32 Notwithstanding the foregoing provisions of this Section
33 or any other provision of the School Code, the offices of
34 township treasurer and trustee of schools of a township that

1 has a population of less than 200,000 and that contains a unit
2 school district and is located in a Class II county school unit
3 shall also be abolished as provided in this subsection if all
4 of the conditions set forth in paragraphs (1), (2), and (3) of
5 this subsection are met and if the following additional
6 condition is met:

7 The electors in all of the school districts subject to
8 the jurisdiction and authority of the township treasurer
9 and trustees of schools of the township in which those
10 offices are sought to be abolished shall vote at the
11 consolidated election on the proposition to abolish the
12 offices of township treasurer and trustee of schools of
13 that township. If a majority of the electors in all of the
14 school districts combined voting on the proposition vote in
15 favor of the proposition, then the proposition shall be
16 deemed to have passed; but if a majority of the electors
17 voting on the proposition in all of the school district
18 fails to vote in favor of the proposition as submitted to
19 them, then the proposition shall not be deemed to have
20 passed and the offices of township treasurer and trustee of
21 schools of the township in which those offices were sought
22 to be abolished shall not be abolished, unless and until
23 the proceedings detailed in paragraphs (1) through (3) of
24 this subsection and the conditions set forth in this
25 paragraph are met.

26 If the proposition to abolish the offices of township
27 treasurer and trustee of schools of a township is deemed to
28 have passed at the consolidated election as provided in this
29 subsection, those offices shall be deemed abolished by
30 operation of law effective on January 1 of the calendar year
31 immediately following the calendar year in which that
32 consolidated election is held, provided that if after the
33 election, the trustees of schools by resolution elect to
34 abolish the offices of township treasurer and trustee of

1 schools effective on July 1 immediately following the election,
2 then the offices shall be abolished on July 1 immediately
3 following the election. On the date that the offices of
4 township treasurer and trustee of schools of a township are
5 deemed abolished by operation of law, the school board of each
6 elementary and unit school district and the school board of
7 each high school district that is subject to the jurisdiction
8 and authority of the township treasurer and trustees of schools
9 of that township at the time those offices are abolished: (i)
10 shall appoint its own school treasurer as provided in Section
11 8-1; and (ii) unless the term of the contract of a township
12 treasurer expires on the date that the office of township
13 treasurer is abolished, shall pay to the former township
14 treasurer its proportionate share of any aggregate
15 compensation that, were the office of township treasurer not
16 abolished at that time, would have been payable to the former
17 township treasurer after that date over the remainder of the
18 term of the contract of the former township treasurer that
19 began prior to but ends after that date. In addition, on the
20 date that the offices of township treasurer and trustee of
21 schools of a township are deemed abolished as provided in this
22 subsection, the school board of each elementary school, high
23 school and unit school district that until that date is subject
24 to the jurisdiction and authority of the township treasurer and
25 trustees of schools of that township shall be deemed by
26 operation of law to have agreed and assumed to pay and, when
27 determined, shall pay to the Illinois Municipal Retirement Fund
28 a proportionate share of the unfunded liability existing in
29 that Fund at the time these offices are abolished in that
30 calendar year for all annuities or other benefits then or
31 thereafter to become payable from that Fund with respect to all
32 periods of service performed prior to that date as a
33 participating employee in that Fund by persons serving during
34 those periods of service as a trustee of schools, township

1 treasurer or regular employee in the office of the township
2 treasurer of that township. That unfunded liability shall be
3 actuarially determined by the board of trustees of the Illinois
4 Municipal Retirement Fund, and the board of trustees shall
5 thereupon notify each school board required to pay a
6 proportionate share of that unfunded liability of the aggregate
7 amount of the unfunded liability so determined. The amount so
8 paid to the Illinois Municipal Retirement Fund by each of those
9 school districts shall be credited to the account of the
10 township in that Fund. For each elementary school, high school
11 and unit school district under the jurisdiction and authority
12 of a township treasurer and trustees of schools of a township
13 in which those offices are abolished as provided in this
14 subsection, each such district's proportionate share of the
15 aggregate compensation payable to the former township
16 treasurer as provided in this paragraph and each such
17 district's proportionate share of the aggregate amount of the
18 unfunded liability payable to the Illinois Municipal
19 Retirement Fund as provided in this paragraph shall be computed
20 in accordance with the ratio that the number of pupils in
21 average daily attendance in each such district as reported in
22 schedules prepared under Section 24-19 for the school year last
23 ending prior to the date on which the offices of township
24 treasurer and trustee of schools of that township are abolished
25 bears to the aggregate number of pupils in average daily
26 attendance in all of those districts as so reported for that
27 school year.

28 Upon abolition of the offices of township treasurer and
29 trustee of schools of a township as provided in this
30 subsection: (i) the regional board of school trustees, in its
31 corporate capacity, shall be deemed the successor in interest
32 to the former trustees of schools of that township with respect
33 to the common school lands and township loanable funds of the
34 township; (ii) all right, title and interest existing or vested

1 in the former trustees of schools of that township in the
2 common school lands and township loanable funds of the
3 township, and all records, moneys, securities and other assets,
4 rights of property and causes of action pertaining to or
5 constituting a part of those common school lands or township
6 loanable funds, shall be transferred to and deemed vested by
7 operation of law in the regional board of school trustees,
8 which shall hold legal title to, manage and operate all common
9 school lands and township loanable funds of the township,
10 receive the rents, issues and profits therefrom, and have and
11 exercise with respect thereto the same powers and duties as are
12 provided by this Code to be exercised by regional boards of
13 school trustees when acting as township land commissioners in
14 counties having at least 220,000 but fewer than 2,000,000
15 inhabitants; (iii) the regional board of school trustees shall
16 select to serve as its treasurer with respect to the common
17 school lands and township loanable funds of the township a
18 person from time to time also serving as the appointed school
19 treasurer of any school district that was subject to the
20 jurisdiction and authority of the township treasurer and
21 trustees of schools of that township at the time those offices
22 were abolished, and the person selected to also serve as
23 treasurer of the regional board of school trustees shall have
24 his compensation for services in that capacity fixed by the
25 regional board of school trustees, to be paid from the township
26 loanable funds, and shall make to the regional board of school
27 trustees the reports required to be made by treasurers of
28 township land commissioners, give bond as required by
29 treasurers of township land commissioners, and perform the
30 duties and exercise the powers of treasurers of township land
31 commissioners; (iv) the regional board of school trustees shall
32 designate in the manner provided by Section 8-7, insofar as
33 applicable, a depository for its treasurer, and the proceeds of
34 all rents, issues and profits from the common school lands and

1 township loanable funds of that township shall be deposited and
2 held in the account maintained for those purposes with that
3 depository and shall be expended and distributed therefrom as
4 provided in Section 15-24 and other applicable provisions of
5 this Code; and (v) whenever there is vested in the trustees of
6 schools of a township at the time that office is abolished
7 under this subsection the legal title to any school buildings
8 or school sites used or occupied for school purposes by any
9 elementary school, high school or unit school district subject
10 to the jurisdiction and authority of those trustees of school
11 at the time that office is abolished, the legal title to those
12 school buildings and school sites shall be deemed transferred
13 by operation of law to and invested in the school board of that
14 school district, in its corporate capacity Section 7-28, the
15 same to be held, sold, exchanged leased or otherwise
16 transferred in accordance with applicable provisions of this
17 Code.

18 Notwithstanding Section 2-3.25g of this Code, a waiver of a
19 mandate established under this Section may not be requested.

20 (Source: P.A. 91-269, eff. 7-23-99; 92-448, eff. 8-21-01.)

21 (105 ILCS 5/17-9.02 new)

22 Sec. 17-9.02. Supplemental tax levy for Ford Heights School
23 District 169.

24 (a) Notwithstanding any other provisions of this Article
25 and in addition to the methods provided by other Sections of
26 this Article for increasing the rate of tax levied for any
27 school purpose, Ford Heights School District 169 may levy a
28 supplemental tax for the 2006, 2007, and 2008 taxable years.

29 (b) The supplemental tax authorized by this Section is
30 levied upon all the taxable property of the school district at
31 its value as equalized or assessed by the Department of Revenue
32 for each of the years in which the levy is made. The
33 supplemental tax is in addition to all other taxes that the

1 district may levy for any school purpose for the years in which
2 the levy is made.

3 (c) For each year that it is levied, the supplemental tax
4 must be levied at a rate not exceeding that which, when applied
5 to the equalized assessed value of all taxable property in the
6 district for that year in which the levy is made, is sufficient
7 to yield that amount of tax revenue that is equal to \$1,067,000
8 for a total of \$3,201,000 for all taxable years that the tax is
9 levied.

10 (d) The supplemental tax authorized by this Section must be
11 levied by proper resolution of the school board and without
12 referendum. A certified copy of the resolution levying the
13 supplemental tax, signed by the president and clerk or
14 secretary of the school board, must be filed in the office of
15 the county clerk, and it is, then, the duty of the county clerk
16 to extend the supplemental tax. The supplemental tax must be
17 extended and collected in like manner as all other taxes of the
18 school district, but the supplemental tax must be separately
19 identified by the collectors.

20 (e) Ford Heights School District 169 may use the proceeds
21 from the supplemental tax for any purpose for which the
22 district is authorized to make expenditures.

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 provisions
26 limiting their indebtedness prescribed in "An Act to limit the
27 indebtedness of counties having a population of less than
28 500,000 and townships, school districts and other municipal
29 corporations having a population of less than 300,000",
30 approved February 15, 1928, as amended.

31 No school districts maintaining grades K through 8 or 9
32 through 12 shall become indebted in any manner or for any
33 purpose to an amount, including existing indebtedness, in the

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

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

18 No partial elementary unit district, as defined in Article
19 11E of this Code, shall become indebted in any manner or for
20 any purpose in an amount, including existing indebtedness, in
21 the aggregate exceeding 6.9% of the value of the taxable
22 property of the entire district, to be ascertained by the last
23 assessment for State and county taxes, plus an amount,
24 including existing indebtedness, in the aggregate exceeding
25 6.9% of the value of the taxable property of that portion of
26 the district included in the elementary and high school
27 classification, to be ascertained by the last assessment for
28 State and county taxes. Moreover, no partial elementary unit
29 district, as defined in Article 11E of this Code, shall become
30 indebted on account of bonds issued by the district for high
31 school purposes in the aggregate exceeding 6.9% of the value of
32 the taxable property of the entire district, to be ascertained
33 by the last assessment for State and county taxes, nor shall
34 the district become indebted on account of bonds issued by the

1 district for elementary purposes in the aggregate exceeding
2 6.9% of the value of the taxable property for that portion of
3 the district included in the elementary and high school
4 classification, to be ascertained by the last assessment for
5 State and county taxes.

6 Notwithstanding the provisions of any other law to the
7 contrary, in any case in which the voters of a school district
8 have approved a proposition for the issuance of bonds of such
9 school district at an election held prior to January 1, 1979,
10 and all of the bonds approved at such election have not been
11 issued, the debt limitation applicable to such school district
12 during the calendar year 1979 shall be computed by multiplying
13 the value of taxable property therein, including personal
14 property, as ascertained by the last assessment for State and
15 county taxes, previous to the incurring of such indebtedness,
16 by the percentage limitation applicable to such school district
17 under the provisions of this subsection (a).

18 (b) Notwithstanding the debt limitation prescribed in
19 subsection (a) of this Section, additional indebtedness may be
20 incurred in an amount not to exceed the estimated cost of
21 acquiring or improving school sites or constructing and
22 equipping additional building facilities under the following
23 conditions:

24 (1) Whenever the enrollment of students for the next
25 school year is estimated by the board of education to
26 increase over the actual present enrollment by not less
27 than 35% or by not less than 200 students or the actual
28 present enrollment of students has increased over the
29 previous school year by not less than 35% or by not less
30 than 200 students and the board of education determines
31 that additional school sites or building facilities are
32 required as a result of such increase in enrollment; and

33 (2) When the Regional Superintendent of Schools having
34 jurisdiction over the school district and the State

1 Superintendent of Education concur in such enrollment
2 projection or increase and approve the need for such
3 additional school sites or building facilities and the
4 estimated cost thereof; and

5 (3) When the voters in the school district approve a
6 proposition for the issuance of bonds for the purpose of
7 acquiring or improving such needed school sites or
8 constructing and equipping such needed additional building
9 facilities at an election called and held for that purpose.
10 Notice of such an election shall state that the amount of
11 indebtedness proposed to be incurred would exceed the debt
12 limitation otherwise applicable to the school district.
13 The ballot for such proposition shall state what percentage
14 of the equalized assessed valuation will be outstanding in
15 bonds if the proposed issuance of bonds is approved by the
16 voters; or

17 (4) Notwithstanding the provisions of paragraphs (1)
18 through (3) of this subsection (b), if the school board
19 determines that additional facilities are needed to
20 provide a quality educational program and not less than 2/3
21 of those voting in an election called by the school board
22 on the question approve the issuance of bonds for the
23 construction of such facilities, the school district may
24 issue bonds for this purpose; or

25 (5) Notwithstanding the provisions of paragraphs (1)
26 through (3) of this subsection (b), if (i) the school
27 district has previously availed itself of the provisions of
28 paragraph (4) of this subsection (b) to enable it to issue
29 bonds, (ii) the voters of the school district have not
30 defeated a proposition for the issuance of bonds since the
31 referendum described in paragraph (4) of this subsection
32 (b) was held, (iii) the school board determines that
33 additional facilities are needed to provide a quality
34 educational program, and (iv) a majority of those voting in

1 an election called by the school board on the question
2 approve the issuance of bonds for the construction of such
3 facilities, the school district may issue bonds for this
4 purpose.

5 In no event shall the indebtedness incurred pursuant to
6 this subsection (b) and the existing indebtedness of the school
7 district exceed 15% of the value of the taxable property
8 therein to be ascertained by the last assessment for State and
9 county taxes, previous to the incurring of such indebtedness
10 or, until January 1, 1983, if greater, the sum that is produced
11 by multiplying the school district's 1978 equalized assessed
12 valuation by the debt limitation percentage in effect on
13 January 1, 1979.

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

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

26 (d) Notwithstanding the debt limitation prescribed in
27 subsection (a) of this Section, a school district that meets
28 all the criteria set forth in paragraphs (1) and (2) of this
29 subsection (d) may incur an additional indebtedness in an
30 amount not to exceed \$4,500,000, even though the amount of the
31 additional indebtedness authorized by this subsection (d),
32 when incurred and added to the aggregate amount of indebtedness
33 of the district existing immediately prior to the district
34 incurring the additional indebtedness authorized by this

1 subsection (d), causes the aggregate indebtedness of the
2 district to exceed the debt limitation otherwise applicable to
3 that district under subsection (a):

4 (1) The additional indebtedness authorized by this
5 subsection (d) is incurred by the school district through
6 the issuance of bonds under and in accordance with Section
7 17-2.11a for the purpose of replacing a school building
8 which, because of mine subsidence damage, has been closed
9 as provided in paragraph (2) of this subsection (d) or
10 through the issuance of bonds under and in accordance with
11 Section 19-3 for the purpose of increasing the size of, or
12 providing for additional functions in, such replacement
13 school buildings, or both such purposes.

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

27 (e) (Blank).

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

1 statutory limitation as to indebtedness:

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

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

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

15 Notwithstanding the provisions of subsection (a) of this
16 Section or of any other law, a school district that has availed
17 itself of the provisions of this subsection (f) prior to July
18 22, 2004 (the effective date of Public Act 93-799) may also
19 issue bonds approved by referendum up to an amount, including
20 existing indebtedness, not exceeding 25% of the equalized
21 assessed value of the taxable property in the district if all
22 of the conditions set forth in items (1), (2), and (3) of this
23 subsection (f) are met.

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

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

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

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

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

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

17 (h) Notwithstanding any other provisions of this Section or
18 the provisions of any other law, until January 1, 1998, a
19 community unit school district maintaining grades K through 12
20 may issue bonds up to an amount, including existing
21 indebtedness, not exceeding 27.6% 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 \$24,000,000;

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

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

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

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

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

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

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

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

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

27 (i) The school district has an equalized assessed
28 valuation for calendar year 1995 of less than \$140,000,000
29 and a best 3 months average daily attendance for the
30 1995-96 school year of at least 2,800;

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

1 (iii) At the time of the sale of the bonds, the board
2 of education determines by resolution that a new high
3 school is needed because of projected enrollment
4 increases;

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

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

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

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

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

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

1 for State and county taxes; and

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

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

12 (i) the district has an equalized assessed valuation
13 for calendar year 1996 of less than \$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 proposition
19 for the issuance of the bonds at a referendum held on or
20 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 or
24 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 a
3 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 ago;

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

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

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

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

32 (ii) The school district's application and facilities
33 plan are approved by, and the district receives a grant
34 entitlement for a school construction project issued by,

1 the State Board of Education under the School Construction
2 Law.

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

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

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

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

25 (o) Notwithstanding any other provisions of this Section or
26 the provisions of any other law, until November 1, 2007, a
27 community unit school district maintaining grades K through 12
28 may issue bonds up to an amount, including existing
29 indebtedness, not exceeding 20% of the equalized assessed value
30 of the taxable property in the district if all of the following
31 conditions are met:

32 (i) the school district has an equalized assessed
33 valuation for calendar year 2001 of at least \$737,000,000
34 and an enrollment for the 2002-2003 school year of at least

1 8,500;

2 (ii) the bonds are issued to purchase school sites,
3 build and equip a new high school, build and equip a new
4 junior high school, build and equip 5 new elementary
5 schools, and make technology and other improvements and
6 additions to existing schools;

7 (iii) at the time of the sale of the bonds, the board
8 of education determines by resolution that the sites and
9 new or improved facilities are needed because of projected
10 enrollment increases;

11 (iv) at least 57% of those voting in a general election
12 held prior to January 1, 2003 approved a proposition for
13 the issuance of the bonds; and

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

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

22 (i) The school district has an equalized assessed
23 valuation for calendar year 2001 of at least \$295,741,187
24 and a best 3 months' average daily attendance for the
25 2002-2003 school year of at least 2,394.

26 (ii) The bonds are issued to build and equip 3
27 elementary school buildings; build and equip one middle
28 school building; and alter, repair, improve, and equip all
29 existing school buildings in the district.

30 (iii) At the time of the sale of the bonds, the board
31 of education determines by resolution that the project is
32 needed because of expanding growth in the school district
33 and a projected enrollment increase.

34 (iv) The bonds are issued pursuant to Sections 19-2

1 through 19-7 of this Code.

2 (p-5) Notwithstanding any other provisions of this Section
3 or the provisions of any other law, bonds issued by a community
4 unit school district maintaining grades K through 12 shall not
5 be considered indebtedness for purposes of any statutory
6 limitation and may be issued in an amount or amounts, including
7 existing indebtedness, in excess of any heretofore or hereafter
8 imposed statutory limitation as to indebtedness, if all of the
9 following conditions are met:

10 (i) For each of the 4 most recent years, residential
11 property comprises more than 80% of the equalized assessed
12 valuation of the district.

13 (ii) At least 2 school buildings that were constructed
14 40 or more years prior to the issuance of the bonds will be
15 demolished and will be replaced by new buildings or
16 additions to one or more existing buildings.

17 (iii) Voters of the district approve a proposition for
18 the issuance of the bonds at a regularly scheduled
19 election.

20 (iv) At the time of the sale of the bonds, the school
21 board determines by resolution that the new buildings or
22 building additions are needed because of an increase in
23 enrollment projected by the school board.

24 (v) The principal amount of the bonds, including
25 existing indebtedness, does not exceed 25% of the equalized
26 assessed value of the taxable property in the district.

27 (vi) The bonds are issued prior to January 1, 2007,
28 pursuant to Sections 19-2 through 19-7 of this Code.

29 (p-10) Notwithstanding any other provisions of this
30 Section or the provisions of any other law, bonds issued by a
31 community consolidated school district maintaining grades K
32 through 8 shall not be considered indebtedness for purposes of
33 any statutory limitation and may be issued in an amount or
34 amounts, including existing indebtedness, in excess of any

1 heretofore or hereafter imposed statutory limitation as to
2 indebtedness, if all of the following conditions are met:

3 (i) For each of the 4 most recent years, residential
4 and farm property comprises more than 80% of the equalized
5 assessed valuation of the district.

6 (ii) The bond proceeds are to be used to acquire and
7 improve school sites and build and equip a school building.

8 (iii) Voters of the district approve a proposition for
9 the issuance of the bonds at a regularly scheduled
10 election.

11 (iv) At the time of the sale of the bonds, the school
12 board determines by resolution that the school sites and
13 building additions are needed because of an increase in
14 enrollment projected by the school board.

15 (v) The principal amount of the bonds, including
16 existing indebtedness, does not exceed 20% of the equalized
17 assessed value of the taxable property in the district.

18 (vi) The bonds are issued prior to January 1, 2007,
19 pursuant to Sections 19-2 through 19-7 of this Code.

20 (p-15) In addition to all other authority to issue bonds,
21 the Oswego Community Unit School District Number 308 may issue
22 bonds with an aggregate principal amount not to exceed
23 \$450,000,000, but only if all of the following conditions are
24 met:

25 (i) The voters of the district have approved a
26 proposition for the bond issue at the general election held
27 on November 7, 2006.

28 (ii) At the time of the sale of the bonds, the school
29 board determines, by resolution, that: (A) the building and
30 equipping of the new high school building, new junior high
31 school buildings, new elementary school buildings, early
32 childhood building, maintenance building, transportation
33 facility, and additions to existing school buildings, the
34 altering, repairing, equipping, and provision of

1 technology improvements to existing school buildings, and
2 the acquisition and improvement of school sites, as the
3 case may be, are required as a result of a projected
4 increase in the enrollment of students in the district; and
5 (B) the sale of bonds for these purposes is authorized by
6 legislation that exempts the debt incurred on the bonds
7 from the district's statutory debt limitation.

8 (iii) The bonds are issued, in one or more bond issues,
9 on or before November 7, 2011, but the aggregate principal
10 amount issued in all such bond issues combined must not
11 exceed \$450,000,000.

12 (iv) The bonds are issued in accordance with this
13 Article 19.

14 (v) The proceeds of the bonds are used only to
15 accomplish those projects approved by the voters at the
16 general election held on November 7, 2006.

17 The debt incurred on any bonds issued under this subsection
18 (p-15) shall not be considered indebtedness for purposes of any
19 statutory debt limitation.

20 (p-20) In addition to all other authority to issue bonds,
21 the Lincoln-Way Community High School District Number 210 may
22 issue bonds with an aggregate principal amount not to exceed
23 \$225,000,000, but only if all of the following conditions are
24 met:

25 (i) The voters of the district have approved a
26 proposition for the bond issue at the general primary
27 election held on March 21, 2006.

28 (ii) At the time of the sale of the bonds, the school
29 board determines, by resolution, that: (A) the building and
30 equipping of the new high school buildings, the altering,
31 repairing, and equipping of existing school buildings, and
32 the improvement of school sites, as the case may be, are
33 required as a result of a projected increase in the
34 enrollment of students in the district; and (B) the sale of

1 bonds for these purposes is authorized by legislation that
2 exempts the debt incurred on the bonds from the district's
3 statutory debt limitation.

4 (iii) The bonds are issued, in one or more bond issues,
5 on or before March 21, 2011, but the aggregate principal
6 amount issued in all such bond issues combined must not
7 exceed \$225,000,000.

8 (iv) The bonds are issued in accordance with this
9 Article 19.

10 (v) The proceeds of the bonds are used only to
11 accomplish those projects approved by the voters at the
12 primary election held on March 21, 2006.

13 The debt incurred on any bonds issued under this subsection
14 (p-20) shall not be considered indebtedness for purposes of any
15 statutory debt limitation.

16 (q) A school district must notify the State Board of
17 Education prior to issuing any form of long-term or short-term
18 debt that will result in outstanding debt that exceeds 75% of
19 the debt limit specified in this Section or any other provision
20 of law.

21 (Source: P.A. 93-13, eff. 6-9-03; 93-799, eff. 7-22-04;
22 93-1045, eff. 10-15-04; 94-234, eff. 7-1-06; 94-721, eff.
23 1-6-06; 94-952, eff. 6-27-06; 94-1019, eff. 7-10-06; revised
24 8-3-06.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law."