

Illinois Community College Board

**CERTIFICATION OF ELIGIBILITY FOR SPECIAL TAX LEVY  
(110 ILCS 805, SECTION 3-14.3)**

Section 3-14.3 of the Public Community College Act allows districts eligible for equalization grants in the previous or current fiscal year to levy up to or at the combined statewide average tax rate for educational and operations and maintenance purposes if they currently are levying less than the average. The certification is due by November 1 of each year.

**RECOMMENDED ACTION**

It is recommended that the following motion be adopted:

The Illinois Community College Board hereby authorizes the Executive Director to issue the annual certificates of eligibility for additional taxing authority to the community college districts meeting the following statutory criteria:

1. Received an equalization grant in fiscal year 2019 and/or received an equalization grant in fiscal year 2020; and
2. Had combined educational and operations and maintenance purposes tax rates less than 29.05 cents per \$100 of equalized assessed valuation.

Agenda Item #13.1  
September 20, 2019

**BACKGROUND**

The following table identifies the districts eligible for the additional levy, the amount authorized and actual tax levy, the amount of additional tax rate, and the amount of additional revenue available if they choose to exercise the authority.

The additional levy authority is subject to “backdoor” referendum. Within ten days after the adoption of a resolution expressing the district’s intent to levy all or a portion of the additional taxes, the district is required to publish notice of its intent. A petition signed by 10 percent or more of the registered voters in the district will cause the proposed increase to be placed on the ballot at the next regularly scheduled election. A 30-day period is allowed for such a petition to be received.

This special tax levy authority does not circumvent tax cap legislation. All tax cap legislation is still applicable to those districts that fall under it.

| District                           | Authorized<br>Operating<br>Tax Rates* | Actual<br>Operating<br>Tax Rates* | Additional<br>Tax Rate<br>Authority | Estimated<br>Additional Tax<br>Revenue |
|------------------------------------|---------------------------------------|-----------------------------------|-------------------------------------|--|
| Black Hawk College                 | 19.00¢                                | 18.84¢                            | 10.05¢                              | \$ 4,189,830                           |
| Carl Sandburg College              | 22.00¢                                | 22.00¢                            | 7.05¢                               | \$ 1,344,029                           |
| Heartland College                  | 22.50¢                                | 22.50¢                            | 6.55¢                               | \$ 2,964,431                           |
| Illinois Central College           | 25.00¢                                | 24.75¢                            | 4.05¢                               | \$ 2,950,586                           |
| Illinois Eastern Community College | 25.00¢                                | 25.00¢                            | 4.05¢                               | \$ 640,177                             |
| Illinois Valley Community College  | 17.00¢                                | 16.95¢                            | 12.05¢                              | \$ 3,940,008                           |
| John Wood Community College        | 22.50¢                                | 22.50¢                            | 6.55¢                               | \$ 1,115,916                           |
| Kankakee Community College         | 18.00¢                                | 17.95¢                            | 11.05¢                              | \$ 2,693,983                           |
| Kaskaskia College                  | 25.00¢                                | 25.00¢                            | 4.05¢                               | \$ 680,464                             |
| Lake Land College                  | 18.00¢                                | 18.45¢                            | 11.05¢                              | \$ 3,334,251                           |
| Lewis and Clark Community College  | 25.00¢                                | 24.50¢                            | 4.05¢                               | \$ 1,713,716                           |
| Rend Lake College                  | 25.00¢                                | 24.05¢                            | 4.05¢                               | \$ 430,913                             |
| Rock Valley College                | 27.00¢                                | 27.00¢                            | 2.05¢                               | \$ 1,184,135                           |
| Sauk Valley Community College      | 27.50¢                                | 27.50¢                            | 1.55¢                               | \$ 274,081                             |
| Southwestern IL College            | 16.00¢                                | 15.81¢                            | 13.05¢                              | \$ 9,223,660                           |
| Spoon River College                | 25.00¢                                | 25.00¢                            | 4.05¢                               | \$ 382,738                             |

\*Combined Ed and O&M Maximum Tax Rates