

Item #10.1  
September 17, 2021

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 2021 and/or received an equalization grant in fiscal year 2022; and
2. Had combined educational and operations and maintenance purposes tax rates less than 29.07 cents per \$100 of equalized assessed valuation.

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**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 Operating Tax Rates*	Actual Operating Tax Rates*	Additional Tax Rate Authority	Estimated Additional Tax Revenue
Black Hawk College	19.00¢	19.00¢	10.07¢	\$ 4,221,153
Carl Sandburg College	22.00¢	22.00¢	7.07¢	\$ 1,357,644
Heartland College	22.50¢	22.50¢	6.57¢	\$ 3,025,175
Illinois Central College	25.00¢	24.94¢	4.07¢	\$ 2,954,618
Illinois Eastern Community College	25.00¢	25.00¢	4.07¢	\$ 672,004
Illinois Valley Community College	17.00¢	17.00¢	12.07¢	\$ 4,145,429
John Wood Community College	22.50¢	22.31¢	6.57¢	\$ 1,160,096
Kankakee Community College	18.00¢	18.00¢	11.07¢	\$ 2,790,907
Kaskaskia College	25.00¢	24.76¢	4.07¢	\$ 729,437
Lake Land College	18.00¢	18.00¢	11.07¢	\$ 3,349,574
Lewis and Clark Community College	25.00¢	24.37¢	4.07¢	\$ 1,776,229
Rend Lake College	25.00¢	25.00¢	4.07¢	\$ 449,167
Sauk Valley Community College	27.50¢	27.50¢	1.57¢	\$ 292,068
Southwestern IL College	16.00¢	15.88¢	13.07¢	\$ 9,566,275
Spoon River College	25.00¢	25.00¢	4.07¢	\$ 396,586

\*Combined Ed and O&M Maximum  
Tax Rates