

### **Minimum Annual Tax**

In addition to other tax levies authorized by law, the Board of Trustees may levy an additional tax upon the taxable property of the district in any year in which the Illinois Community College Board issues a Certificate of Eligibility to do so. The additional tax, or minimum tax, may be used to increase the total taxing authority of the district to the most recently reported statewide average actual levy rate in cents per \$100 of equalized assessed valuation (EAV) for educational and operation and maintenance purposes, as certified by the Illinois Community College Board. The Illinois Community College Board shall notify the Board of Trustees of its eligibility to levy additional taxes as authorized in this section of law and the amount of such levy by November 1 of each year.

The Board of Trustees, then, if it so wishes, may adopt a resolution annually pursuant to the provisions of the Open Meetings Act which expresses the College's intent to levy such a tax, or a portion thereof. When this resolution is accompanied by the Illinois Community College Board Certificate of Eligibility, it shall provide the authority for the County Clerk or Clerks to extend such a tax. Within ten (10) days after adoption of the resolution, the College must publish the resolution in at least one or more newspapers published in the district. The publication of the resolution shall include a notice of (1) the specific number of voters required to sign a petition requesting that the proposition of the adoption of the resolution be submitted to the voters of the district; (2) the time in which the petition must be filed; and (3) the date of the prospective referendum. The Secretary of the Board of Trustees shall provide or cause to be provided a petition form to any individual requesting one.

If, within thirty (30) days of the annual adoption of such additional levy, a petition or petitions filed with the Secretary of the Board, signed by not less than ten percent (10%) of the registered voters of the district, requesting that a proposition to levy such additional taxes as authorized by the law be submitted to the voters of the district, then the College shall not be authorized to levy such additional taxes as permitted by law until the proposition has been submitted to and approved by a majority of the voters voting on the proposition at a regularly scheduled election in a manner provided in the general election law. If no such petition with the requisite number of signatures and which is otherwise valid is filed within such thirty-(30-) day period, then the College shall be authorized to levy such additional taxes as provided for the purposes expressed in the law.<sup>1</sup>

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<sup>1</sup> 110 ILCS 805/3-14.3