

**BOARD OF EDUCATION OF  
HARLEM CONSOLIDATED SCHOOL DISTRICT NUMBER 122,  
WINNEBAGO COUNTY, ILLINOIS**

**RESOLUTION**

**REQUESTING CERTIFICATION OF PUBLIC QUESTION FOR IMPOSING RETAILERS' OCCUPATION TAX AND SERVICE OCCUPATION TAX TO BE USED EXCLUSIVELY FOR SCHOOL FACILITY PURPOSES, SCHOOL RESOURCE OFFICERS, AND MENTAL HEALTH PROFESSIONALS, FOR SUBMISSION TO THE ELECTORS OF WINNEBAGO COUNTY AT THE GENERAL PRIMARY ELECTION TO BE HELD ON THE 17<sup>TH</sup> DAY OF MARCH, 2026**

**WHEREAS**, Section 5-1006.7 of the Counties Code of the State of Illinois, as amended (the "County School Facility Occupation Tax Law"), authorizes the imposition of a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of the government of the State of Illinois, at retail in Winnebago County, Illinois (the "County"), on the gross receipts of the sales made in the course of business and a service occupation tax upon all persons engaged in the County in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the County as an incident to a sale of service, at a rate of 1% to provide revenue to be used exclusively for school facility purposes, school resource officers, and mental health professionals (the "County School Facility Occupation Taxes") if a proposition for the County School Facility Occupation Taxes (the "Proposition") is submitted to the electors of the County at a regular election and approved by a majority of the electors voting on the Proposition; and

**WHEREAS**, for purposes of the County School Facility Occupation Tax Law, "school facility purposes" means (i) the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the capital facilities and (ii) the payment of bonds or other obligations heretofore or hereafter issued, including bonds or other obligations heretofore or hereafter issued to refund or to continue to refund bonds or other obligations issued, for school facility purposes, provided that the taxes levied to pay such bonds are abated by the amount of the taxes imposed under the County School Facility Occupation Tax Law that are used to pay such bonds; and

**WHEREAS**, for purposes of the County School Facility Occupation Tax Law, "school facility purposes" also includes fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes set forth under Section 17-2.11 of the School Code of the State of Illinois, as amended; and

**WHEREAS**, the County School Facility Occupation Tax Law provides that upon receipt of a resolution or resolutions of school district boards that represent more than 50% of the student enrollment within the County, the Regional Superintendent of Schools for the County (the "Regional Superintendent") must certify the Proposition to the proper election authority in accordance with the Election Code of the State of Illinois, as amended (the "Election Code"); and

**WHEREAS**, the Board of Education (the "Board") of Harlem Consolidated School District Number 122, Winnebago County, Illinois (the "District"), deems it necessary, advisable and in the best interest of the District that the Regional Superintendent certify the Proposition to the County Clerk of Winnebago County (the "County Clerk") for submission to the electors of Winnebago County at the general primary election to be held on the 17<sup>th</sup> day of March, 2026 (the "Election");

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF HARLEM CONSOLIDATED SCHOOL DISTRICT NUMBER 122, WINNEBAGO COUNTY, ILLINOIS, AS FOLLOWS:**

**Section 1. Incorporation of Preambles.** The Board hereby finds that all the recitals contained in the preambles to this Resolution are full, true, and correct and does incorporate them into this Resolution by this reference.

**Section 2. Direction to Regional Superintendent.** The Regional Superintendent is hereby directed to certify the Proposition to the County Clerk, in the form set forth in the County School Facility Occupation Tax Law and in accordance with the Election Code, for submission to the electors of the County at the Election.

**Section 3. Severability.** If any section, paragraph, clause, or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Resolution.

**Section 4. Repeal.** All resolutions or parts thereof in conflict herewith be and the same are hereby repealed, and this Resolution shall be in full force and effect forthwith upon its adoption.

**ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2025, BY THE FOLLOWING VOTE:**

AYES: \_\_\_\_\_  
NAYS: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

**BOARD OF EDUCATION OF  
HARLEM CONSOLIDATED SCHOOL DISTRICT NUMBER 122,  
WINNEBAGO COUNTY, ILLINOIS**

BY: \_\_\_\_\_  
President, Board of Education

ATTEST: \_\_\_\_\_  
Secretary, Board of Education