



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB2727

by Rep. Allen Skillicorn

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185  
35 ILCS 200/18-205  
35 ILCS 200/18-212  
35 ILCS 200/18-213  
35 ILCS 200/18-214  
35 ILCS 200/18-242 new  
30 ILCS 805/8.41 new

Amends the Property Tax Code. Provides that, beginning with the 2017 levy year, the Property Tax Extension Limitation Law applies to all taxing districts, including home rule units. Provides that, beginning with the 2017 levy year and until the first levy year to occur after a revenue neutral school funding formula is enacted, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Preempts home rule. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB100 11116 HLH 21380 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 18-185, 18-205, 18-212, 18-213, and 18-214 and by  
6 adding Section 18-242 as follows:

7 (35 ILCS 200/18-185)

8 (Text of Section before amendment by P.A. 99-521)

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

12 "Consumer Price Index" means the Consumer Price Index for  
13 All Urban Consumers for all items published by the United  
14 States Department of Labor.

15 "Extension limitation", for levy years prior to 2017, and  
16 beginning again with the first levy year to occur after a  
17 revenue neutral school funding formula is enacted, means (a)  
18 the lesser of 5% or the percentage increase in the Consumer  
19 Price Index during the 12-month calendar year preceding the  
20 levy year or (b) the rate of increase approved by voters under  
21 Section 18-205.

22 "Extension limitation", beginning in levy year 2017 and  
23 until the first levy year to occur after a revenue neutral

1 school funding formula is enacted, means 0% or the rate of  
2 increase approved by the voters under Section 18-205.

3 "Affected county" means a county of 3,000,000 or more  
4 inhabitants or a county contiguous to a county of 3,000,000 or  
5 more inhabitants.

6 "Taxing district" has the same meaning provided in Section  
7 1-150, except as otherwise provided in this Section. For the  
8 1991 through 1994 levy years only, "taxing district" includes  
9 only each non-home rule taxing district having the majority of  
10 its 1990 equalized assessed value within any county or counties  
11 contiguous to a county with 3,000,000 or more inhabitants.  
12 Beginning with the 1995 levy year and through the 2016 levy  
13 year, "taxing district" includes only each non-home rule taxing  
14 district subject to this Law before the 1995 levy year and each  
15 non-home rule taxing district not subject to this Law before  
16 the 1995 levy year having the majority of its 1994 equalized  
17 assessed value in an affected county or counties. Beginning  
18 with the levy year in which this Law becomes applicable to a  
19 taxing district as provided in Section 18-213, "taxing  
20 district" also includes those taxing districts made subject to  
21 this Law as provided in Section 18-213. Beginning with the 2017  
22 levy year, "taxing district" has the same meaning provided in  
23 Section 1-150 and includes home rule units.

24 "Aggregate extension" for taxing districts to which this  
25 Law applied before the 1995 levy year means the annual  
26 corporate extension for the taxing district and those special

1 purpose extensions that are made annually for the taxing  
2 district, excluding special purpose extensions: (a) made for  
3 the taxing district to pay interest or principal on general  
4 obligation bonds that were approved by referendum; (b) made for  
5 any taxing district to pay interest or principal on general  
6 obligation bonds issued before October 1, 1991; (c) made for  
7 any taxing district to pay interest or principal on bonds  
8 issued to refund or continue to refund those bonds issued  
9 before October 1, 1991; (d) made for any taxing district to pay  
10 interest or principal on bonds issued to refund or continue to  
11 refund bonds issued after October 1, 1991 that were approved by  
12 referendum; (e) made for any taxing district to pay interest or  
13 principal on revenue bonds issued before October 1, 1991 for  
14 payment of which a property tax levy or the full faith and  
15 credit of the unit of local government is pledged; however, a  
16 tax for the payment of interest or principal on those bonds  
17 shall be made only after the governing body of the unit of  
18 local government finds that all other sources for payment are  
19 insufficient to make those payments; (f) made for payments  
20 under a building commission lease when the lease payments are  
21 for the retirement of bonds issued by the commission before  
22 October 1, 1991, to pay for the building project; (g) made for  
23 payments due under installment contracts entered into before  
24 October 1, 1991; (h) made for payments of principal and  
25 interest on bonds issued under the Metropolitan Water  
26 Reclamation District Act to finance construction projects

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

1 amount certified under item (5) of Section 4-134 of the  
2 Illinois Pension Code; and (p) made for road purposes in the  
3 first year after a township assumes the rights, powers, duties,  
4 assets, property, liabilities, obligations, and  
5 responsibilities of a road district abolished under the  
6 provisions of Section 6-133 of the Illinois Highway Code.

7 "Aggregate extension" for the taxing districts to which  
8 this Law did not apply before the 1995 levy year (except taxing  
9 districts subject to this Law in accordance with Section 18-213  
10 or this amendatory Act of the 100th General Assembly) means the  
11 annual corporate extension for the taxing district and those  
12 special purpose extensions that are made annually for the  
13 taxing district, excluding special purpose extensions: (a)  
14 made for the taxing district to pay interest or principal on  
15 general obligation bonds that were approved by referendum; (b)  
16 made for any taxing district to pay interest or principal on  
17 general obligation bonds issued before March 1, 1995; (c) made  
18 for any taxing district to pay interest or principal on bonds  
19 issued to refund or continue to refund those bonds issued  
20 before March 1, 1995; (d) made for any taxing district to pay  
21 interest or principal on bonds issued to refund or continue to  
22 refund bonds issued after March 1, 1995 that were approved by  
23 referendum; (e) made for any taxing district to pay interest or  
24 principal on revenue bonds issued before March 1, 1995 for  
25 payment of which a property tax levy or the full faith and  
26 credit of the unit of local government is pledged; however, a

1 tax for the payment of interest or principal on those bonds  
2 shall be made only after the governing body of the unit of  
3 local government finds that all other sources for payment are  
4 insufficient to make those payments; (f) made for payments  
5 under a building commission lease when the lease payments are  
6 for the retirement of bonds issued by the commission before  
7 March 1, 1995 to pay for the building project; (g) made for  
8 payments due under installment contracts entered into before  
9 March 1, 1995; (h) made for payments of principal and interest  
10 on bonds issued under the Metropolitan Water Reclamation  
11 District Act to finance construction projects initiated before  
12 October 1, 1991; (h-4) made for stormwater management purposes  
13 by the Metropolitan Water Reclamation District of Greater  
14 Chicago under Section 12 of the Metropolitan Water Reclamation  
15 District Act; (i) made for payments of principal and interest  
16 on limited bonds, as defined in Section 3 of the Local  
17 Government Debt Reform Act, in an amount not to exceed the debt  
18 service extension base less the amount in items (b), (c), and  
19 (e) of this definition for non-referendum obligations, except  
20 obligations initially issued pursuant to referendum and bonds  
21 described in subsection (h) of this definition; (j) made for  
22 payments of principal and interest on bonds issued under  
23 Section 15 of the Local Government Debt Reform Act; (k) made  
24 for payments of principal and interest on bonds authorized by  
25 Public Act 88-503 and issued under Section 20a of the Chicago  
26 Park District Act for aquarium or museum projects; (l) made for

1 payments of principal and interest on bonds authorized by  
2 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section  
3 21.2 of the Cook County Forest Preserve District Act, (ii)  
4 issued under Section 42 of the Cook County Forest Preserve  
5 District Act for zoological park projects, or (iii) issued  
6 under Section 44.1 of the Cook County Forest Preserve District  
7 Act for botanical gardens projects; (m) made pursuant to  
8 Section 34-53.5 of the School Code, whether levied annually or  
9 not; (n) made to fund expenses of providing joint recreational  
10 programs for persons with disabilities under Section 5-8 of the  
11 Park District Code or Section 11-95-14 of the Illinois  
12 Municipal Code; (o) made by the Chicago Park District for  
13 recreational programs for persons with disabilities under  
14 subsection (c) of Section 7.06 of the Chicago Park District  
15 Act; (p) made for contributions to a firefighter's pension fund  
16 created under Article 4 of the Illinois Pension Code, to the  
17 extent of the amount certified under item (5) of Section 4-134  
18 of the Illinois Pension Code; and (q) made by Ford Heights  
19 School District 169 under Section 17-9.02 of the School Code.

20 "Aggregate extension" for all taxing districts to which  
21 this Law applies in accordance with Section 18-213, except for  
22 those taxing districts subject to paragraph (2) of subsection  
23 (e) of Section 18-213, means the annual corporate extension for  
24 the taxing district and those special purpose extensions that  
25 are made annually for the taxing district, excluding special  
26 purpose extensions: (a) made for the taxing district to pay



1 interest or principal on general obligation bonds that were  
2 approved by referendum; (b) made for any taxing district to pay  
3 interest or principal on general obligation bonds issued before  
4 the date on which the referendum making this Law applicable to  
5 the taxing district is held; (c) made for any taxing district  
6 to pay interest or principal on bonds issued to refund or  
7 continue to refund those bonds issued before the date on which  
8 the referendum making this Law applicable to the taxing  
9 district is held; (d) made for any taxing district to pay  
10 interest or principal on bonds issued to refund or continue to  
11 refund bonds issued after the date on which the referendum  
12 making this Law applicable to the taxing district is held if  
13 the bonds were approved by referendum after the date on which  
14 the referendum making this Law applicable to the taxing  
15 district is held; (e) made for any taxing district to pay  
16 interest or principal on revenue bonds issued before the date  
17 on which the referendum making this Law applicable to the  
18 taxing district is held for payment of which a property tax  
19 levy or the full faith and credit of the unit of local  
20 government is pledged; however, a tax for the payment of  
21 interest or principal on those bonds shall be made only after  
22 the governing body of the unit of local government finds that  
23 all other sources for payment are insufficient to make those  
24 payments; (f) made for payments under a building commission  
25 lease when the lease payments are for the retirement of bonds  
26 issued by the commission before the date on which the

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

1 principal on general obligation bonds issued pursuant to  
2 Section 19-3.10 of the School Code.

3 "Aggregate extension" for all taxing districts to which  
4 this Law applies in accordance with paragraph (2) of subsection  
5 (e) of Section 18-213 or this amendatory Act of the 100th  
6 General Assembly means the annual corporate extension for the  
7 taxing district and those special purpose extensions that are  
8 made annually for the taxing district, excluding special  
9 purpose extensions: (a) made for the taxing district to pay  
10 interest or principal on general obligation bonds that were  
11 approved by referendum; (b) made for any taxing district to pay  
12 interest or principal on general obligation bonds issued before  
13 the effective date of this amendatory Act of 1997; (c) made for  
14 any taxing district to pay interest or principal on bonds  
15 issued to refund or continue to refund those bonds issued  
16 before the effective date of this amendatory Act of 1997; (d)  
17 made for any taxing district to pay interest or principal on  
18 bonds issued to refund or continue to refund bonds issued after  
19 the effective date of this amendatory Act of 1997 if the bonds  
20 were approved by referendum after the effective date of this  
21 amendatory Act of 1997; (e) made for any taxing district to pay  
22 interest or principal on revenue bonds issued before the  
23 effective date of this amendatory Act of 1997 for payment of  
24 which a property tax levy or the full faith and credit of the  
25 unit of local government is pledged; however, a tax for the  
26 payment of interest or principal on those bonds shall be made

1 only after the governing body of the unit of local government  
2 finds that all other sources for payment are insufficient to  
3 make those payments; (f) made for payments under a building  
4 commission lease when the lease payments are for the retirement  
5 of bonds issued by the commission before the effective date of  
6 this amendatory Act of 1997 to pay for the building project;  
7 (g) made for payments due under installment contracts entered  
8 into before the effective date of this amendatory Act of 1997;  
9 (h) made for payments of principal and interest on limited  
10 bonds, as defined in Section 3 of the Local Government Debt  
11 Reform Act, in an amount not to exceed the debt service  
12 extension base less the amount in items (b), (c), and (e) of  
13 this definition for non-referendum obligations, except  
14 obligations initially issued pursuant to referendum; (i) made  
15 for payments of principal and interest on bonds issued under  
16 Section 15 of the Local Government Debt Reform Act; (j) made  
17 for a qualified airport authority to pay interest or principal  
18 on general obligation bonds issued for the purpose of paying  
19 obligations due under, or financing airport facilities  
20 required to be acquired, constructed, installed or equipped  
21 pursuant to, contracts entered into before March 1, 1996 (but  
22 not including any amendments to such a contract taking effect  
23 on or after that date); (k) made to fund expenses of providing  
24 joint recreational programs for persons with disabilities  
25 under Section 5-8 of the Park District Code or Section 11-95-14  
26 of the Illinois Municipal Code; and (l) made for contributions

1 to a firefighter's pension fund created under Article 4 of the  
2 Illinois Pension Code, to the extent of the amount certified  
3 under item (5) of Section 4-134 of the Illinois Pension Code.

4 "Debt service extension base" means an amount equal to that  
5 portion of the extension for a taxing district ~~for the 1994~~  
6 ~~levy year, or for those taxing districts subject to this Law in~~  
7 ~~accordance with Section 18-213, except for those subject to~~  
8 ~~paragraph (2) of subsection (c) of Section 18-213, for the levy~~  
9 ~~year in which the referendum making this Law applicable to the~~  
10 ~~taxing district is held, or for those taxing districts subject~~  
11 ~~to this Law in accordance with paragraph (2) of subsection (c)~~  
12 ~~of Section 18-213 for the 1996 levy year,~~ constituting an  
13 extension for payment of principal and interest on bonds issued  
14 by the taxing district without referendum, but not including  
15 excluded non-referendum bonds. For park districts (i) that were  
16 first subject to this Law in 1991 or 1995 and (ii) whose  
17 extension for the 1994 levy year for the payment of principal  
18 and interest on bonds issued by the park district without  
19 referendum (but not including excluded non-referendum bonds)  
20 was less than 51% of the amount for the 1991 levy year  
21 constituting an extension for payment of principal and interest  
22 on bonds issued by the park district without referendum (but  
23 not including excluded non-referendum bonds), "debt service  
24 extension base" means an amount equal to that portion of the  
25 extension for the 1991 levy year constituting an extension for  
26 payment of principal and interest on bonds issued by the park

1 district without referendum (but not including excluded  
2 non-referendum bonds). A debt service extension base  
3 established or increased at any time pursuant to any provision  
4 of this Law, except Section 18-212, shall be increased each  
5 year commencing with the later of (i) the 2009 levy year or  
6 (ii) the first levy year in which this Law becomes applicable  
7 to the taxing district, by (A) for levy years prior to the 2017  
8 levy year, the lesser of 5% or the percentage increase in the  
9 Consumer Price Index during the 12-month calendar year  
10 preceding the levy year or (B) beginning with the 2017 levy  
11 year, 0%. The debt service extension base may be established or  
12 increased as provided under Section 18-212. "Excluded  
13 non-referendum bonds" means (i) bonds authorized by Public Act  
14 88-503 and issued under Section 20a of the Chicago Park  
15 District Act for aquarium and museum projects; (ii) bonds  
16 issued under Section 15 of the Local Government Debt Reform  
17 Act; or (iii) refunding obligations issued to refund or to  
18 continue to refund obligations initially issued pursuant to  
19 referendum.

20 "Special purpose extensions" include, but are not limited  
21 to, extensions for levies made on an annual basis for  
22 unemployment and workers' compensation, self-insurance,  
23 contributions to pension plans, and extensions made pursuant to  
24 Section 6-601 of the Illinois Highway Code for a road  
25 district's permanent road fund whether levied annually or not.  
26 The extension for a special service area is not included in the

1 aggregate extension.

2 "Aggregate extension base" means the taxing district's  
3 last preceding aggregate extension as adjusted under Sections  
4 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
5 shall be made for the 2007 levy year and all subsequent levy  
6 years whenever one or more counties within which a taxing  
7 district is located (i) used estimated valuations or rates when  
8 extending taxes in the taxing district for the last preceding  
9 levy year that resulted in the over or under extension of  
10 taxes, or (ii) increased or decreased the tax extension for the  
11 last preceding levy year as required by Section 18-135(c).  
12 Whenever an adjustment is required under Section 18-135, the  
13 aggregate extension base of the taxing district shall be equal  
14 to the amount that the aggregate extension of the taxing  
15 district would have been for the last preceding levy year if  
16 either or both (i) actual, rather than estimated, valuations or  
17 rates had been used to calculate the extension of taxes for the  
18 last levy year, or (ii) the tax extension for the last  
19 preceding levy year had not been adjusted as required by  
20 subsection (c) of Section 18-135.

21 Notwithstanding any other provision of law, for levy year  
22 2012, the aggregate extension base for West Northfield School  
23 District No. 31 in Cook County shall be \$12,654,592.

24 "Levy year" has the same meaning as "year" under Section  
25 1-155.

26 "New property" means (i) the assessed value, after final

1 board of review or board of appeals action, of new improvements  
2 or additions to existing improvements on any parcel of real  
3 property that increase the assessed value of that real property  
4 during the levy year multiplied by the equalization factor  
5 issued by the Department under Section 17-30, (ii) the assessed  
6 value, after final board of review or board of appeals action,  
7 of real property not exempt from real estate taxation, which  
8 real property was exempt from real estate taxation for any  
9 portion of the immediately preceding levy year, multiplied by  
10 the equalization factor issued by the Department under Section  
11 17-30, including the assessed value, upon final stabilization  
12 of occupancy after new construction is complete, of any real  
13 property located within the boundaries of an otherwise or  
14 previously exempt military reservation that is intended for  
15 residential use and owned by or leased to a private corporation  
16 or other entity, (iii) in counties that classify in accordance  
17 with Section 4 of Article IX of the Illinois Constitution, an  
18 incentive property's additional assessed value resulting from  
19 a scheduled increase in the level of assessment as applied to  
20 the first year final board of review market value, and (iv) any  
21 increase in assessed value due to oil or gas production from an  
22 oil or gas well required to be permitted under the Hydraulic  
23 Fracturing Regulatory Act that was not produced in or accounted  
24 for during the previous levy year. In addition, the county  
25 clerk in a county containing a population of 3,000,000 or more  
26 shall include in the 1997 recovered tax increment value for any



1 school district, any recovered tax increment value that was  
2 applicable to the 1995 tax year calculations.

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

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

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

22 Except as otherwise provided in this Section, "limiting  
23 rate" means a fraction the numerator of which is the last  
24 preceding aggregate extension base times an amount equal to one  
25 plus the extension limitation defined in this Section and the  
26 denominator of which is the current year's equalized assessed

1 value of all real property in the territory under the  
2 jurisdiction of the taxing district during the prior levy year.  
3 For those taxing districts that reduced their aggregate  
4 extension for the last preceding levy year, the highest  
5 aggregate extension in any of the last 3 preceding levy years  
6 shall be used for the purpose of computing the limiting rate.  
7 The denominator shall not include new property or the recovered  
8 tax increment value. If a new rate, a rate decrease, or a  
9 limiting rate increase has been approved at an election held  
10 after March 21, 2006, then (i) the otherwise applicable  
11 limiting rate shall be increased by the amount of the new rate  
12 or shall be reduced by the amount of the rate decrease, as the  
13 case may be, or (ii) in the case of a limiting rate increase,  
14 the limiting rate shall be equal to the rate set forth in the  
15 proposition approved by the voters for each of the years  
16 specified in the proposition, after which the limiting rate of  
17 the taxing district shall be calculated as otherwise provided.  
18 In the case of a taxing district that obtained referendum  
19 approval for an increased limiting rate on March 20, 2012, the  
20 limiting rate for tax year 2012 shall be the rate that  
21 generates the approximate total amount of taxes extendable for  
22 that tax year, as set forth in the proposition approved by the  
23 voters; this rate shall be the final rate applied by the county  
24 clerk for the aggregate of all capped funds of the district for  
25 tax year 2012.

26 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,

1 eff. 7-27-15.)

2 (Text of Section after amendment by P.A. 99-521)

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

6 "Consumer Price Index" means the Consumer Price Index for  
7 All Urban Consumers for all items published by the United  
8 States Department of Labor.

9 "Extension limitation", for levy years prior to 2017, and  
10 beginning again with the first levy year to occur after a  
11 revenue neutral school funding formula is enacted, means (a)  
12 the lesser of 5% or the percentage increase in the Consumer  
13 Price Index during the 12-month calendar year preceding the  
14 levy year or (b) the rate of increase approved by voters under  
15 Section 18-205.

16 "Extension limitation", beginning in levy year 2017 and  
17 until the first levy year to occur after a revenue neutral  
18 school funding formula is enacted, means 0% or the rate of  
19 increase approved by the voters under Section 18-205.

20 "Affected county" means a county of 3,000,000 or more  
21 inhabitants or a county contiguous to a county of 3,000,000 or  
22 more inhabitants.

23 "Taxing district" has the same meaning provided in Section  
24 1-150, except as otherwise provided in this Section. For the  
25 1991 through 1994 levy years only, "taxing district" includes

1 only each non-home rule taxing district having the majority of  
2 its 1990 equalized assessed value within any county or counties  
3 contiguous to a county with 3,000,000 or more inhabitants.  
4 Beginning with the 1995 levy year and through the 2016 levy  
5 year, "taxing district" includes only each non-home rule taxing  
6 district subject to this Law before the 1995 levy year and each  
7 non-home rule taxing district not subject to this Law before  
8 the 1995 levy year having the majority of its 1994 equalized  
9 assessed value in an affected county or counties. Beginning  
10 with the levy year in which this Law becomes applicable to a  
11 taxing district as provided in Section 18-213, "taxing  
12 district" also includes those taxing districts made subject to  
13 this Law as provided in Section 18-213. Beginning with the 2017  
14 levy year, "taxing district" has the same meaning provided in  
15 Section 1-150 and includes home rule units.

16 "Aggregate extension" for taxing districts to which this  
17 Law applied before the 1995 levy year means the annual  
18 corporate extension for the taxing district and those special  
19 purpose extensions that are made annually for the taxing  
20 district, excluding special purpose extensions: (a) made for  
21 the taxing district to pay interest or principal on general  
22 obligation bonds that were approved by referendum; (b) made for  
23 any taxing district to pay interest or principal on general  
24 obligation bonds issued before October 1, 1991; (c) made for  
25 any taxing district to pay interest or principal on bonds  
26 issued to refund or continue to refund those bonds issued

1 before October 1, 1991; (d) made for any taxing district to pay  
2 interest or principal on bonds issued to refund or continue to  
3 refund bonds issued after October 1, 1991 that were approved by  
4 referendum; (e) made for any taxing district to pay interest or  
5 principal on revenue bonds issued before October 1, 1991 for  
6 payment of which a property tax levy or the full faith and  
7 credit of the unit of local government is pledged; however, a  
8 tax for the payment of interest or principal on those bonds  
9 shall be made only after the governing body of the unit of  
10 local government finds that all other sources for payment are  
11 insufficient to make those payments; (f) made for payments  
12 under a building commission lease when the lease payments are  
13 for the retirement of bonds issued by the commission before  
14 October 1, 1991, to pay for the building project; (g) made for  
15 payments due under installment contracts entered into before  
16 October 1, 1991; (h) made for payments of principal and  
17 interest on bonds issued under the Metropolitan Water  
18 Reclamation District Act to finance construction projects  
19 initiated before October 1, 1991; (i) made for payments of  
20 principal and interest on limited bonds, as defined in Section  
21 3 of the Local Government Debt Reform Act, in an amount not to  
22 exceed the debt service extension base less the amount in items  
23 (b), (c), (e), and (h) of this definition for non-referendum  
24 obligations, except obligations initially issued pursuant to  
25 referendum; (j) made for payments of principal and interest on  
26 bonds issued under Section 15 of the Local Government Debt

1 Reform Act; (k) made by a school district that participates in  
2 the Special Education District of Lake County, created by  
3 special education joint agreement under Section 10-22.31 of the  
4 School Code, for payment of the school district's share of the  
5 amounts required to be contributed by the Special Education  
6 District of Lake County to the Illinois Municipal Retirement  
7 Fund under Article 7 of the Illinois Pension Code; the amount  
8 of any extension under this item (k) shall be certified by the  
9 school district to the county clerk; (l) made to fund expenses  
10 of providing joint recreational programs for persons with  
11 disabilities under Section 5-8 of the Park District Code or  
12 Section 11-95-14 of the Illinois Municipal Code; (m) made for  
13 temporary relocation loan repayment purposes pursuant to  
14 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for  
15 payment of principal and interest on any bonds issued under the  
16 authority of Section 17-2.2d of the School Code; (o) made for  
17 contributions to a firefighter's pension fund created under  
18 Article 4 of the Illinois Pension Code, to the extent of the  
19 amount certified under item (5) of Section 4-134 of the  
20 Illinois Pension Code; and (p) made for road purposes in the  
21 first year after a township assumes the rights, powers, duties,  
22 assets, property, liabilities, obligations, and  
23 responsibilities of a road district abolished under the  
24 provisions of Section 6-133 of the Illinois Highway Code.

25 "Aggregate extension" for the taxing districts to which  
26 this Law did not apply before the 1995 levy year (except taxing

1 districts subject to this Law in accordance with Section 18-213  
2 or this amendatory Act of the 100th General Assembly) means the  
3 annual corporate extension for the taxing district and those  
4 special purpose extensions that are made annually for the  
5 taxing district, excluding special purpose extensions: (a)  
6 made for the taxing district to pay interest or principal on  
7 general obligation bonds that were approved by referendum; (b)  
8 made for any taxing district to pay interest or principal on  
9 general obligation bonds issued before March 1, 1995; (c) made  
10 for any taxing district to pay interest or principal on bonds  
11 issued to refund or continue to refund those bonds issued  
12 before March 1, 1995; (d) made for any taxing district to pay  
13 interest or principal on bonds issued to refund or continue to  
14 refund bonds issued after March 1, 1995 that were approved by  
15 referendum; (e) made for any taxing district to pay interest or  
16 principal on revenue bonds issued before March 1, 1995 for  
17 payment of which a property tax levy or the full faith and  
18 credit of the unit of local government is pledged; however, a  
19 tax for the payment of interest or principal on those bonds  
20 shall be made only after the governing body of the unit of  
21 local government finds that all other sources for payment are  
22 insufficient to make those payments; (f) made for payments  
23 under a building commission lease when the lease payments are  
24 for the retirement of bonds issued by the commission before  
25 March 1, 1995 to pay for the building project; (g) made for  
26 payments due under installment contracts entered into before



1 March 1, 1995; (h) made for payments of principal and interest  
2 on bonds issued under the Metropolitan Water Reclamation  
3 District Act to finance construction projects initiated before  
4 October 1, 1991; (h-4) made for stormwater management purposes  
5 by the Metropolitan Water Reclamation District of Greater  
6 Chicago under Section 12 of the Metropolitan Water Reclamation  
7 District Act; (i) made for payments of principal and interest  
8 on limited bonds, as defined in Section 3 of the Local  
9 Government Debt Reform Act, in an amount not to exceed the debt  
10 service extension base less the amount in items (b), (c), and  
11 (e) of this definition for non-referendum obligations, except  
12 obligations initially issued pursuant to referendum and bonds  
13 described in subsection (h) of this definition; (j) made for  
14 payments of principal and interest on bonds issued under  
15 Section 15 of the Local Government Debt Reform Act; (k) made  
16 for payments of principal and interest on bonds authorized by  
17 Public Act 88-503 and issued under Section 20a of the Chicago  
18 Park District Act for aquarium or museum projects; (l) made for  
19 payments of principal and interest on bonds authorized by  
20 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section  
21 21.2 of the Cook County Forest Preserve District Act, (ii)  
22 issued under Section 42 of the Cook County Forest Preserve  
23 District Act for zoological park projects, or (iii) issued  
24 under Section 44.1 of the Cook County Forest Preserve District  
25 Act for botanical gardens projects; (m) made pursuant to  
26 Section 34-53.5 of the School Code, whether levied annually or

1 not; (n) made to fund expenses of providing joint recreational  
2 programs for persons with disabilities under Section 5-8 of the  
3 Park District Code or Section 11-95-14 of the Illinois  
4 Municipal Code; (o) made by the Chicago Park District for  
5 recreational programs for persons with disabilities under  
6 subsection (c) of Section 7.06 of the Chicago Park District  
7 Act; (p) made for contributions to a firefighter's pension fund  
8 created under Article 4 of the Illinois Pension Code, to the  
9 extent of the amount certified under item (5) of Section 4-134  
10 of the Illinois Pension Code; (q) made by Ford Heights School  
11 District 169 under Section 17-9.02 of the School Code; and (r)  
12 made for the purpose of making employer contributions to the  
13 Public School Teachers' Pension and Retirement Fund of Chicago  
14 under Section 34-53 of the School Code.

15 "Aggregate extension" for all taxing districts to which  
16 this Law applies in accordance with Section 18-213, except for  
17 those taxing districts subject to paragraph (2) of subsection  
18 (e) of Section 18-213, means the annual corporate extension for  
19 the taxing district and those special purpose extensions that  
20 are made annually for the taxing district, excluding special  
21 purpose extensions: (a) made for the taxing district to pay  
22 interest or principal on general obligation bonds that were  
23 approved by referendum; (b) made for any taxing district to pay  
24 interest or principal on general obligation bonds issued before  
25 the date on which the referendum making this Law applicable to  
26 the taxing district is held; (c) made for any taxing district

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

1 interest on limited bonds, as defined in Section 3 of the Local  
2 Government Debt Reform Act, in an amount not to exceed the debt  
3 service extension base less the amount in items (b), (c), and  
4 (e) of this definition for non-referendum obligations, except  
5 obligations initially issued pursuant to referendum; (i) made  
6 for payments of principal and interest on bonds issued under  
7 Section 15 of the Local Government Debt Reform Act; (j) made  
8 for a qualified airport authority to pay interest or principal  
9 on general obligation bonds issued for the purpose of paying  
10 obligations due under, or financing airport facilities  
11 required to be acquired, constructed, installed or equipped  
12 pursuant to, contracts entered into before March 1, 1996 (but  
13 not including any amendments to such a contract taking effect  
14 on or after that date); (k) made to fund expenses of providing  
15 joint recreational programs for persons with disabilities  
16 under Section 5-8 of the Park District Code or Section 11-95-14  
17 of the Illinois Municipal Code; (l) made for contributions to a  
18 firefighter's pension fund created under Article 4 of the  
19 Illinois Pension Code, to the extent of the amount certified  
20 under item (5) of Section 4-134 of the Illinois Pension Code;  
21 and (m) made for the taxing district to pay interest or  
22 principal on general obligation bonds issued pursuant to  
23 Section 19-3.10 of the School Code.

24 "Aggregate extension" for all taxing districts to which  
25 this Law applies in accordance with paragraph (2) of subsection  
26 (e) of Section 18-213 or this amendatory Act of the 100th

1 General Assembly means the annual corporate extension for the  
2 taxing district and those special purpose extensions that are  
3 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 effective date of this amendatory Act of 1997; (c) made for  
9 any taxing district to pay interest or principal on bonds  
10 issued to refund or continue to refund those bonds issued  
11 before the effective date of this amendatory Act of 1997; (d)  
12 made for any taxing district to pay interest or principal on  
13 bonds issued to refund or continue to refund bonds issued after  
14 the effective date of this amendatory Act of 1997 if the bonds  
15 were approved by referendum after the effective date of this  
16 amendatory Act of 1997; (e) made for any taxing district to pay  
17 interest or principal on revenue bonds issued before the  
18 effective date of this amendatory Act of 1997 for payment of  
19 which a property tax levy or the full faith and credit of the  
20 unit of local government is pledged; however, a tax for the  
21 payment of interest or principal on those bonds shall be made  
22 only after the governing body of the unit of local government  
23 finds that all other sources for payment are insufficient to  
24 make those payments; (f) made for payments under a building  
25 commission lease when the lease payments are for the retirement  
26 of bonds issued by the commission before the effective date of

1 this amendatory Act of 1997 to pay for the building project;  
2 (g) made for payments due under installment contracts entered  
3 into before the effective date of this amendatory Act of 1997;  
4 (h) made for payments of principal and interest on limited  
5 bonds, as defined in Section 3 of the Local Government Debt  
6 Reform Act, in an amount not to exceed the debt service  
7 extension base less the amount in items (b), (c), and (e) of  
8 this definition for non-referendum obligations, except  
9 obligations initially issued pursuant to referendum; (i) made  
10 for payments of principal and interest on bonds issued under  
11 Section 15 of the Local Government Debt Reform Act; (j) made  
12 for a qualified airport authority to pay interest or principal  
13 on general obligation bonds issued for the purpose of paying  
14 obligations due under, or financing airport facilities  
15 required to be acquired, constructed, installed or equipped  
16 pursuant to, contracts entered into before March 1, 1996 (but  
17 not including any amendments to such a contract taking effect  
18 on or after that date); (k) made to fund expenses of providing  
19 joint recreational programs for persons with disabilities  
20 under Section 5-8 of the Park District Code or Section 11-95-14  
21 of the Illinois Municipal Code; and (l) made for contributions  
22 to a firefighter's pension fund created under Article 4 of the  
23 Illinois Pension Code, to the extent of the amount certified  
24 under item (5) of Section 4-134 of the Illinois Pension Code.

25 "Debt service extension base" means an amount equal to that  
26 portion of the extension for a taxing district ~~for the 1994~~

1 ~~levy year, or for those taxing districts subject to this Law in~~  
2 ~~accordance with Section 18-213, except for those subject to~~  
3 ~~paragraph (2) of subsection (c) of Section 18-213, for the levy~~  
4 ~~year in which the referendum making this Law applicable to the~~  
5 ~~taxing district is held, or for those taxing districts subject~~  
6 ~~to this Law in accordance with paragraph (2) of subsection (c)~~  
7 ~~of Section 18-213 for the 1996 levy year,~~ constituting an  
8 extension for payment of principal and interest on bonds issued  
9 by the taxing district without referendum, but not including  
10 excluded non-referendum bonds. For park districts (i) that were  
11 first subject to this Law in 1991 or 1995 and (ii) whose  
12 extension for the 1994 levy year for the payment of principal  
13 and interest on bonds issued by the park district without  
14 referendum (but not including excluded non-referendum bonds)  
15 was less than 51% of the amount for the 1991 levy year  
16 constituting an extension for payment of principal and interest  
17 on bonds issued by the park district without referendum (but  
18 not including excluded non-referendum bonds), "debt service  
19 extension base" means an amount equal to that portion of the  
20 extension for the 1991 levy year constituting an extension for  
21 payment of principal and interest on bonds issued by the park  
22 district without referendum (but not including excluded  
23 non-referendum bonds). A debt service extension base  
24 established or increased at any time pursuant to any provision  
25 of this Law, except Section 18-212, shall be increased each  
26 year commencing with the later of (i) the 2009 levy year or

1 (ii) the first levy year in which this Law becomes applicable  
2 to the taxing district, by (A) for levy years prior to the 2017  
3 levy year, the lesser of 5% or the percentage increase in the  
4 Consumer Price Index during the 12-month calendar year  
5 preceding the levy year or (B) beginning with the 2017 levy  
6 year, 0%. The debt service extension base may be established or  
7 increased as provided under Section 18-212. "Excluded  
8 non-referendum bonds" means (i) bonds authorized by Public Act  
9 88-503 and issued under Section 20a of the Chicago Park  
10 District Act for aquarium and museum projects; (ii) bonds  
11 issued under Section 15 of the Local Government Debt Reform  
12 Act; or (iii) refunding obligations issued to refund or to  
13 continue to refund obligations initially issued pursuant to  
14 referendum.

15 "Special purpose extensions" include, but are not limited  
16 to, extensions for levies made on an annual basis for  
17 unemployment and workers' compensation, self-insurance,  
18 contributions to pension plans, and extensions made pursuant to  
19 Section 6-601 of the Illinois Highway Code for a road  
20 district's permanent road fund whether levied annually or not.  
21 The extension for a special service area is not included in the  
22 aggregate extension.

23 "Aggregate extension base" means the taxing district's  
24 last preceding aggregate extension as adjusted under Sections  
25 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
26 shall be made for the 2007 levy year and all subsequent levy



1 years whenever one or more counties within which a taxing  
2 district is located (i) used estimated valuations or rates when  
3 extending taxes in the taxing district for the last preceding  
4 levy year that resulted in the over or under extension of  
5 taxes, or (ii) increased or decreased the tax extension for the  
6 last preceding levy year as required by Section 18-135(c).  
7 Whenever an adjustment is required under Section 18-135, the  
8 aggregate extension base of the taxing district shall be equal  
9 to the amount that the aggregate extension of the taxing  
10 district would have been for the last preceding levy year if  
11 either or both (i) actual, rather than estimated, valuations or  
12 rates had been used to calculate the extension of taxes for the  
13 last levy year, or (ii) the tax extension for the last  
14 preceding levy year had not been adjusted as required by  
15 subsection (c) of Section 18-135.

16 Notwithstanding any other provision of law, for levy year  
17 2012, the aggregate extension base for West Northfield School  
18 District No. 31 in Cook County shall be \$12,654,592.

19 "Levy year" has the same meaning as "year" under Section  
20 1-155.

21 "New property" means (i) the assessed value, after final  
22 board of review or board of appeals action, of new improvements  
23 or additions to existing improvements on any parcel of real  
24 property that increase the assessed value of that real property  
25 during the levy year multiplied by the equalization factor  
26 issued by the Department under Section 17-30, (ii) the assessed

1 value, after final board of review or board of appeals action,  
2 of real property not exempt from real estate taxation, which  
3 real property was exempt from real estate taxation for any  
4 portion of the immediately preceding levy year, multiplied by  
5 the equalization factor issued by the Department under Section  
6 17-30, including the assessed value, upon final stabilization  
7 of occupancy after new construction is complete, of any real  
8 property located within the boundaries of an otherwise or  
9 previously exempt military reservation that is intended for  
10 residential use and owned by or leased to a private corporation  
11 or other entity, (iii) in counties that classify in accordance  
12 with Section 4 of Article IX of the Illinois Constitution, an  
13 incentive property's additional assessed value resulting from  
14 a scheduled increase in the level of assessment as applied to  
15 the first year final board of review market value, and (iv) any  
16 increase in assessed value due to oil or gas production from an  
17 oil or gas well required to be permitted under the Hydraulic  
18 Fracturing Regulatory Act that was not produced in or accounted  
19 for during the previous levy year. In addition, the county  
20 clerk in a county containing a population of 3,000,000 or more  
21 shall include in the 1997 recovered tax increment value for any  
22 school district, any recovered tax increment value that was  
23 applicable to the 1995 tax year calculations.

24 "Qualified airport authority" means an airport authority  
25 organized under the Airport Authorities Act and located in a  
26 county bordering on the State of Wisconsin and having a

1 population in excess of 200,000 and not greater than 500,000.

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

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

17 Except as otherwise provided in this Section, "limiting  
18 rate" means a fraction the numerator of which is the last  
19 preceding aggregate extension base times an amount equal to one  
20 plus the extension limitation defined in this Section and the  
21 denominator of which is the current year's equalized assessed  
22 value of all real property in the territory under the  
23 jurisdiction of the taxing district during the prior levy year.  
24 For those taxing districts that reduced their aggregate  
25 extension for the last preceding levy year, the highest  
26 aggregate extension in any of the last 3 preceding levy years

1 shall be used for the purpose of computing the limiting rate.  
2 The denominator shall not include new property or the recovered  
3 tax increment value. If a new rate, a rate decrease, or a  
4 limiting rate increase has been approved at an election held  
5 after March 21, 2006, then (i) the otherwise applicable  
6 limiting rate shall be increased by the amount of the new rate  
7 or shall be reduced by the amount of the rate decrease, as the  
8 case may be, or (ii) in the case of a limiting rate increase,  
9 the limiting rate shall be equal to the rate set forth in the  
10 proposition approved by the voters for each of the years  
11 specified in the proposition, after which the limiting rate of  
12 the taxing district shall be calculated as otherwise provided.  
13 In the case of a taxing district that obtained referendum  
14 approval for an increased limiting rate on March 20, 2012, the  
15 limiting rate for tax year 2012 shall be the rate that  
16 generates the approximate total amount of taxes extendable for  
17 that tax year, as set forth in the proposition approved by the  
18 voters; this rate shall be the final rate applied by the county  
19 clerk for the aggregate of all capped funds of the district for  
20 tax year 2012.

21 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,  
22 eff. 7-27-15; 99-521, eff. 6-1-17.)

23 (35 ILCS 200/18-205)

24 Sec. 18-205. Referendum to increase the extension  
25 limitation. A taxing district is limited to an extension

1 ~~limitation as defined in Section 18-185 of 5% or the percentage~~  
2 ~~increase in the Consumer Price Index during the 12-month~~  
3 ~~calendar year preceding the levy year, whichever is less.~~ A  
4 taxing district may increase its extension limitation for one  
5 or more levy years if that taxing district holds a referendum  
6 before the levy date for the first levy year at which a  
7 majority of voters voting on the issue approves adoption of a  
8 higher extension limitation. Referenda shall be conducted at a  
9 regularly scheduled election in accordance with the Election  
10 Code. The question shall be presented in substantially the  
11 following manner for all elections held after March 21, 2006:

12           Shall the extension limitation under the Property Tax  
13 Extension Limitation Law for (insert the legal name,  
14 number, if any, and county or counties of the taxing  
15 district and geographic or other common name by which a  
16 school or community college district is known and referred  
17 to), Illinois, be increased from (extension limitation  
18 under Section 18-185) ~~the lesser of 5% or the percentage~~  
19 ~~increase in the Consumer Price Index over the prior levy~~  
20 ~~year~~ to (insert the percentage of the proposed increase)%  
21 per year for (insert each levy year for which the increased  
22 extension limitation will apply)?

23 The votes must be recorded as "Yes" or "No".

24 If a majority of voters voting on the issue approves the  
25 adoption of the increase, the increase shall be applicable for  
26 each levy year specified.

1           The ballot for any question submitted pursuant to this  
2 Section shall have printed thereon, but not as a part of the  
3 question submitted, only the following supplemental  
4 information (which shall be supplied to the election authority  
5 by the taxing district) in substantially the following form:

6           (1) For the (insert the first levy year for which the  
7 increased extension limitation will be applicable) levy  
8 year the approximate amount of the additional tax  
9 extendable against property containing a single family  
10 residence and having a fair market value at the time of the  
11 referendum of \$100,000 is estimated to be \$....

12           (2) Based upon an average annual percentage increase  
13 (or decrease) in the market value of such property of ...%  
14 (insert percentage equal to the average annual percentage  
15 increase or decrease for the prior 3 levy years, at the  
16 time the submission of the question is initiated by the  
17 taxing district, in the amount of (A) the equalized  
18 assessed value of the taxable property in the taxing  
19 district less (B) the new property included in the  
20 equalized assessed value), the approximate amount of the  
21 additional tax extendable against such property for the ...  
22 levy year is estimated to be \$... and for the ... levy year  
23 is estimated to be \$....

24           Paragraph (2) shall be included only if the increased  
25 extension limitation will be applicable for more than one year  
26 and shall list each levy year for which the increased extension

1 limitation will be applicable. The additional tax shown for  
2 each levy year shall be the approximate dollar amount of the  
3 increase over the amount of the most recently completed  
4 extension at the time the submission of the question is  
5 initiated by the taxing district. The approximate amount of the  
6 additional tax extendable shown in paragraphs (1) and (2) shall  
7 be calculated by multiplying \$100,000 (the fair market value of  
8 the property without regard to any property tax exemptions) by  
9 (i) the percentage level of assessment prescribed for that  
10 property by statute, or by ordinance of the county board in  
11 counties that classify property for purposes of taxation in  
12 accordance with Section 4 of Article IX of the Illinois  
13 Constitution; (ii) the most recent final equalization factor  
14 certified to the county clerk by the Department of Revenue at  
15 the time the taxing district initiates the submission of the  
16 proposition to the electors; (iii) the last known aggregate  
17 extension base of the taxing district at the time the  
18 submission of the question is initiated by the taxing district;  
19 and (iv) the difference between the percentage increase  
20 proposed in the question and (A) the lesser of 5% or the  
21 percentage increase in the Consumer Price Index for the prior  
22 levy year (or an estimate of the percentage increase for the  
23 prior levy year if the increase is unavailable at the time the  
24 submission of the question is initiated by the taxing district)  
25 or (B) 0%, as applicable; and dividing the result by the last  
26 known equalized assessed value of the taxing district at the



1 time the submission of the question is initiated by the taxing  
2 district. This amendatory Act of the 97th General Assembly is  
3 intended to clarify the existing requirements of this Section,  
4 and shall not be construed to validate any prior non-compliant  
5 referendum language. Any notice required to be published in  
6 connection with the submission of the question shall also  
7 contain this supplemental information and shall not contain any  
8 other supplemental information. Any error, miscalculation, or  
9 inaccuracy in computing any amount set forth on the ballot or  
10 in the notice that is not deliberate shall not invalidate or  
11 affect the validity of any proposition approved. Notice of the  
12 referendum shall be published and posted as otherwise required  
13 by law, and the submission of the question shall be initiated  
14 as provided by law.

15 (Source: P.A. 97-1087, eff. 8-24-12.)

16 (35 ILCS 200/18-212)

17 Sec. 18-212. Referendum on debt service extension base. A  
18 taxing district may establish or increase its debt service  
19 extension base if (i) that taxing district holds a referendum  
20 before the date on which the levy must be filed with the county  
21 clerk of the county or counties in which the taxing district is  
22 situated and (ii) a majority of voters voting on the issue  
23 approves the establishment of or increase in the debt service  
24 extension base. A debt service extension base established or  
25 increased by a referendum held pursuant to this Section after

1 February 2, 2010 and prior to the effective date of this  
2 amendatory Act of the 100th General Assembly, shall be  
3 increased each year, commencing with the first levy year  
4 beginning after the date of the referendum, by the lesser of 5%  
5 or the percentage increase in the Consumer Price Index during  
6 the 12-month calendar year preceding the levy year if the  
7 optional language concerning the annual increase is included in  
8 the question submitted to the electors of the taxing district.  
9 Referenda under this Section shall be conducted at a regularly  
10 scheduled election in accordance with the Election Code. The  
11 governing body of the taxing district shall certify the  
12 question to the proper election authorities who shall submit  
13 the question to the electors of the taxing district in  
14 substantially the following form:

15 "Shall the debt service extension base under the Property  
16 Tax Extension Limitation Law for ... (taxing district name)  
17 ... for payment of principal and interest on limited bonds  
18 be .... ((established at \$ ....) . (or) (increased from \$  
19 .... to \$ ....)) .. for the ..... levy year and all  
20 subsequent levy years (optional language: , such debt  
21 service extension base to be increased each year by the  
22 lesser of 5% or the percentage increase in the Consumer  
23 Price Index during the 12-month calendar year preceding the  
24 levy year)?"

25 Votes on the question shall be recorded as "Yes" or "No".

26 If a majority of voters voting on the issue approves the

1 establishment of or increase in the debt service extension  
2 base, the establishment of or increase in the debt service  
3 extension base shall be applicable for the levy years  
4 specified.

5 (Source: P.A. 96-1202, eff. 7-22-10.)

6 (35 ILCS 200/18-213)

7 Sec. 18-213. Referenda on applicability of the Property Tax  
8 Extension Limitation Law.

9 (a) The provisions of this Section do not apply to a taxing  
10 district subject to this Law because a majority of its 1990  
11 equalized assessed value is in a county or counties contiguous  
12 to a county of 3,000,000 or more inhabitants, or because a  
13 majority of its 1994 equalized assessed value is in an affected  
14 county and the taxing district was not subject to this Law  
15 before the 1995 levy year.

16 (b) Prior to taxable year 2017, the ~~The~~ county board of a  
17 county that is not subject to this Law may, by ordinance or  
18 resolution, submit to the voters of the county the question of  
19 whether to make all non-home rule taxing districts that have  
20 all or a portion of their equalized assessed valuation situated  
21 in the county subject to this Law in the manner set forth in  
22 this Section.

23 For purposes of this Section only:

24 "Taxing district" has the same meaning provided in Section  
25 1-150.

1 "Equalized assessed valuation" means the equalized  
2 assessed valuation for a taxing district for the immediately  
3 preceding levy year.

4 (c) The ordinance or resolution shall request the  
5 submission of the proposition at any election, except a  
6 consolidated primary election, for the purpose of voting for or  
7 against making the Property Tax Extension Limitation Law  
8 applicable to all non-home rule taxing districts that have all  
9 or a portion of their equalized assessed valuation situated in  
10 the county.

11 The question shall be placed on a separate ballot and shall  
12 be in substantially the following form:

13 Shall the Property Tax Extension Limitation Law (35  
14 ILCS 200/18-185 through 18-245), which limits annual  
15 property tax extension increases, apply to non-home rule  
16 taxing districts with all or a portion of their equalized  
17 assessed valuation located in (name of county)?

18 Votes on the question shall be recorded as "yes" or "no".

19 (d) The county clerk shall order the proposition submitted  
20 to the electors of the county at the election specified in the  
21 ordinance or resolution. If part of the county is under the  
22 jurisdiction of a board or boards of election commissioners,  
23 the county clerk shall submit a certified copy of the ordinance  
24 or resolution to each board of election commissioners, which  
25 shall order the proposition submitted to the electors of the  
26 taxing district within its jurisdiction at the election

1 specified in the ordinance or resolution.

2 (e) (1) With respect to taxing districts having all of  
3 their equalized assessed valuation located in the county,  
4 if a majority of the votes cast on the proposition are in  
5 favor of the proposition, then this Law becomes applicable  
6 to the taxing district beginning on January 1 of the year  
7 following the date of the referendum.

8 (2) With respect to taxing districts that meet all the  
9 following conditions this Law shall become applicable to  
10 the taxing district beginning on January 1, 1997. The  
11 districts to which this paragraph (2) is applicable

12 (A) do not have all of their equalized assessed  
13 valuation located in a single county,

14 (B) have equalized assessed valuation in an  
15 affected county,

16 (C) meet the condition that each county, other than  
17 an affected county, in which any of the equalized  
18 assessed valuation of the taxing district is located  
19 has held a referendum under this Section at any  
20 election, except a consolidated primary election, held  
21 prior to the effective date of this amendatory Act of  
22 1997, and

23 (D) have a majority of the district's equalized  
24 assessed valuation located in one or more counties in  
25 each of which the voters have approved a referendum  
26 under this Section prior to the effective date of this

1           amendatory Act of 1997. For purposes of this Section,  
2           in determining whether a majority of the equalized  
3           assessed valuation of the taxing district is located in  
4           one or more counties in which the voters have approved  
5           a referendum under this Section, the equalized  
6           assessed valuation of the taxing district in any  
7           affected county shall be included with the equalized  
8           assessed value of the taxing district in counties in  
9           which the voters have approved the referendum.

10           (3) With respect to taxing districts that do not have  
11           all of their equalized assessed valuation located in a  
12           single county and to which paragraph (2) of subsection (e)  
13           is not applicable, if each county other than an affected  
14           county in which any of the equalized assessed valuation of  
15           the taxing district is located has held a referendum under  
16           this Section at any election, except a consolidated primary  
17           election, held in any year and if a majority of the  
18           equalized assessed valuation of the taxing district is  
19           located in one or more counties that have each approved a  
20           referendum under this Section, then this Law shall become  
21           applicable to the taxing district on January 1 of the year  
22           following the year in which the last referendum in a county  
23           in which the taxing district has any equalized assessed  
24           valuation is held. For the purposes of this Law, the last  
25           referendum shall be deemed to be the referendum making this  
26           Law applicable to the taxing district. For purposes of this

1 Section, in determining whether a majority of the equalized  
2 assessed valuation of the taxing district is located in one  
3 or more counties that have approved a referendum under this  
4 Section, the equalized assessed valuation of the taxing  
5 district in any affected county shall be included with the  
6 equalized assessed value of the taxing district in counties  
7 that have approved the referendum.

8 (f) Immediately after a referendum is held under this  
9 Section, the county clerk of the county holding the referendum  
10 shall give notice of the referendum having been held and its  
11 results to all taxing districts that have all or a portion of  
12 their equalized assessed valuation located in the county, the  
13 county clerk of any other county in which any of the equalized  
14 assessed valuation of any taxing district is located, and the  
15 Department of Revenue. After the last referendum affecting a  
16 multi-county taxing district is held, the Department of Revenue  
17 shall determine whether the taxing district is subject to this  
18 Law and, if so, shall notify the taxing district and the county  
19 clerks of all of the counties in which a portion of the  
20 equalized assessed valuation of the taxing district is located  
21 that, beginning the following January 1, the taxing district is  
22 subject to this Law. For each taxing district subject to  
23 paragraph (2) of subsection (e) of this Section, the Department  
24 of Revenue shall notify the taxing district and the county  
25 clerks of all of the counties in which a portion of the  
26 equalized assessed valuation of the taxing district is located

1 that, beginning January 1, 1997, the taxing district is subject  
2 to this Law.

3 (g) Referenda held under this Section shall be conducted in  
4 accordance with the Election Code.

5 (Source: P.A. 89-510, eff. 7-11-96; 89-718, eff. 3-7-97.)

6 (35 ILCS 200/18-214)

7 Sec. 18-214. Referenda on removal of the applicability of  
8 the Property Tax Extension Limitation Law to non-home rule  
9 taxing districts.

10 (a) The provisions of this Section do not apply to a taxing  
11 district that is subject to this Law because a majority of its  
12 1990 equalized assessed value is in a county or counties  
13 contiguous to a county of 3,000,000 or more inhabitants, or  
14 because a majority of its 1994 equalized assessed value is in  
15 an affected county and the taxing district was not subject to  
16 this Law before the 1995 levy year.

17 (b) For purposes of this Section only:

18 "Taxing district" means any non-home rule taxing district  
19 that became subject to this Law under Section 18-213 of this  
20 Law.

21 "Equalized assessed valuation" means the equalized  
22 assessed valuation for a taxing district for the immediately  
23 preceding levy year.

24 (c) The county board of a county that became subject to  
25 this Law by a referendum approved by the voters of the county



1 under Section 18-213 may, by ordinance or resolution, in the  
2 manner set forth in this Section, submit to the voters of the  
3 county the question of whether this Law applies to all non-home  
4 rule taxing districts that have all or a portion of their  
5 equalized assessed valuation situated in the county in the  
6 manner set forth in this Section.

7 (d) The ordinance or resolution shall request the  
8 submission of the proposition at any election, except a  
9 consolidated primary election, for the purpose of voting for or  
10 against the continued application of the Property Tax Extension  
11 Limitation Law to all non-home rule taxing districts that have  
12 all or a portion of their equalized assessed valuation situated  
13 in the county.

14 The question shall be placed on a separate ballot and shall  
15 be in substantially the following form:

16 Shall the Property Tax Extension Limitation Law (35  
17 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits  
18 annual property tax extension increases, apply to non-home  
19 rule taxing districts with all or a portion of their  
20 equalized assessed valuation located in (name of county)?

21 Votes on the question shall be recorded as "yes" or "no".

22 (e) The county clerk shall order the proposition submitted  
23 to the electors of the county at the election specified in the  
24 ordinance or resolution. If part of the county is under the  
25 jurisdiction of a board or boards of election commissioners,  
26 the county clerk shall submit a certified copy of the ordinance

1 or resolution to each board of election commissioners, which  
2 shall order the proposition submitted to the electors of the  
3 taxing district within its jurisdiction at the election  
4 specified in the ordinance or resolution.

5 (f) With respect to taxing districts having all of their  
6 equalized assessed valuation located in one county, if a  
7 majority of the votes cast on the proposition are against the  
8 proposition, then this Law shall not apply to the taxing  
9 district beginning on January 1 of the year following the date  
10 of the referendum.

11 (g) With respect to taxing districts that do not have all  
12 of their equalized assessed valuation located in a single  
13 county, if both of the following conditions are met, then this  
14 Law shall no longer apply to the taxing district beginning on  
15 January 1 of the year following the date of the referendum.

16 (1) Each county in which the district has any equalized  
17 assessed valuation must either, (i) have held a referendum  
18 under this Section, (ii) be an affected county, or (iii)  
19 have held a referendum under Section 18-213 at which the  
20 voters rejected the proposition at the most recent election  
21 at which the question was on the ballot in the county.

22 (2) The majority of the equalized assessed valuation of  
23 the taxing district, other than any equalized assessed  
24 valuation in an affected county, is in one or more counties  
25 in which the voters rejected the proposition. For purposes  
26 of this Section, in determining whether a majority of the

1 equalized assessed valuation of the taxing district is  
2 located in one or more counties in which the voters have  
3 rejected the proposition under this Section, the equalized  
4 assessed valuation of any taxing district in a county which  
5 has held a referendum under Section 18-213 at which the  
6 voters rejected that proposition, at the most recent  
7 election at which the question was on the ballot in the  
8 county, will be included with the equalized assessed value  
9 of the taxing district in counties in which the voters have  
10 rejected the referendum held under this Section.

11 (h) Immediately after a referendum is held under this  
12 Section, the county clerk of the county holding the referendum  
13 shall give notice of the referendum having been held and its  
14 results to all taxing districts that have all or a portion of  
15 their equalized assessed valuation located in the county, the  
16 county clerk of any other county in which any of the equalized  
17 assessed valuation of any such taxing district is located, and  
18 the Department of Revenue. After the last referendum affecting  
19 a multi-county taxing district is held, the Department of  
20 Revenue shall determine whether the taxing district is no  
21 longer subject to this Law and, if the taxing district is no  
22 longer subject to this Law, the Department of Revenue shall  
23 notify the taxing district and the county clerks of all of the  
24 counties in which a portion of the equalized assessed valuation  
25 of the taxing district is located that, beginning on January 1  
26 of the year following the date of the last referendum, the

1 taxing district is no longer subject to this Law.

2 (i) Notwithstanding any other provision of law, no  
3 referendum may be submitted under this Section for taxable year  
4 2017 or thereafter.

5 (Source: P.A. 89-718, eff. 3-7-97.)

6 (35 ILCS 200/18-242 new)

7 Sec. 18-242. Home rule. This Division 5 is a limitation,  
8 under subsection (g) of Section 6 of Article VII of the  
9 Illinois Constitution, on the power of home rule units to tax.

10 Section 90. The State Mandates Act is amended by adding  
11 Section 8.41 as follows:

12 (30 ILCS 805/8.41 new)

13 Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8  
14 of this Act, no reimbursement by the State is required for the  
15 implementation of any mandate created by this amendatory Act of  
16 the 100th General Assembly.

17 Section 95. No acceleration or delay. Where this Act makes  
18 changes in a statute that is represented in this Act by text  
19 that is not yet or no longer in effect (for example, a Section  
20 represented by multiple versions), the use of that text does  
21 not accelerate or delay the taking effect of (i) the changes  
22 made by this Act or (ii) provisions derived from any other

1 Public Act.

2 Section 99. Effective date. This Act takes effect upon  
3 becoming law.