

HB3230



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB3230

by Rep. Reginald Phillips

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-213

Amends the Property Tax Extension Limitation Law of the Property Tax Code. Provides that a resident of a county that is not subject to the Property Tax Extension Limitation Law may file a petition for a referendum (currently, only the county board by resolution or ordinance) to the voters of the county on the question of whether to make all non-home rule taxing districts that have all or a portion of their equalized assessed valuation situated in the county subject to the Property Tax Extension Limitation Law. Provides petition requirements. Effective immediately.

LRB100 09064 AWJ 19213 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 Section 18-213 as follows:

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

22 For purposes of this Section only:

23 "Taxing district" has the same meaning provided in Section

1 1-150.

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

5 (b-5) A resident of a county that is not subject to this
6 Law may, through a petition and referendum, submit to the
7 voters of the county the question of whether to make all
8 non-home rule taxing districts that have all or a portion of
9 their equalized assessed valuation situated in the county
10 subject to this Law in the manner set forth in this Section.

11 A petition filed with the clerk or secretary shall be
12 signed by electors numbering the greater of (i) 7.5% of the
13 registered voters in the governmental unit, or (ii) 200 of
14 those registered voters or 15% of those registered voters,
15 whichever is less, asking that all non-home rule taxing
16 districts that have all or a portion of their equalized
17 assessed valuation situated in the county become subject to the
18 Property Tax Extension Limitation Law be submitted to
19 referendum, the clerk or secretary shall certify such question
20 for submission at an election held in accordance with the
21 general election law.

22 (c) The ordinance or resolution shall request the
23 submission of the proposition at any election, except a
24 consolidated primary election, for the purpose of voting for or
25 against making the Property Tax Extension Limitation Law
26 applicable to all non-home rule taxing districts that have all

1 or a portion of their equalized assessed valuation situated in
2 the county.

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

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

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

11 (d) The county clerk shall order the proposition submitted
12 to the electors of the county at the election specified in the
13 ordinance or resolution. If part of the county is under the
14 jurisdiction of a board or boards of election commissioners,
15 the county clerk shall submit a certified copy of the ordinance
16 or resolution to each board of election commissioners, which
17 shall order the proposition submitted to the electors of the
18 taxing district within its jurisdiction at the election
19 specified in the ordinance or resolution.

20 (e) (1) With respect to taxing districts having all of
21 their equalized assessed valuation located in the county,
22 if a majority of the votes cast on the proposition are in
23 favor of the proposition, then this Law becomes applicable
24 to the taxing district beginning on January 1 of the year
25 following the date of the referendum.

26 (2) With respect to taxing districts that meet all the

1 following conditions this Law shall become applicable to
2 the taxing district beginning on January 1, 1997. The
3 districts to which this paragraph (2) is applicable

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

6 (B) have equalized assessed valuation in an
7 affected county,

8 (C) meet the condition that each county, other than
9 an affected county, in which any of the equalized
10 assessed valuation of the taxing district is located
11 has held a referendum under this Section at any
12 election, except a consolidated primary election, held
13 prior to the effective date of this amendatory Act of
14 1997, and

15 (D) have a majority of the district's equalized
16 assessed valuation located in one or more counties in
17 each of which the voters have approved a referendum
18 under this Section prior to the effective date of this
19 amendatory Act of 1997. For purposes of this Section,
20 in determining whether a majority of the equalized
21 assessed valuation of the taxing district is located in
22 one or more counties in which the voters have approved
23 a referendum under this Section, the equalized
24 assessed valuation of the taxing district in any
25 affected county shall be included with the equalized
26 assessed value of the taxing district in counties in

1 which the voters have approved the referendum.

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

26 (f) Immediately after a referendum is held under this

1 Section, the county clerk of the county holding the referendum
2 shall give notice of the referendum having been held and its
3 results to all taxing districts that have all or a portion of
4 their equalized assessed valuation located in the county, the
5 county clerk of any other county in which any of the equalized
6 assessed valuation of any taxing district is located, and the
7 Department of Revenue. After the last referendum affecting a
8 multi-county taxing district is held, the Department of Revenue
9 shall determine whether the taxing district is subject to this
10 Law and, if so, shall notify the taxing district and the county
11 clerks of all of the counties in which a portion of the
12 equalized assessed valuation of the taxing district is located
13 that, beginning the following January 1, the taxing district is
14 subject to this Law. For each taxing district subject to
15 paragraph (2) of subsection (e) of this Section, the Department
16 of Revenue shall notify the taxing district and the county
17 clerks of all of the counties in which a portion of the
18 equalized assessed valuation of the taxing district is located
19 that, beginning January 1, 1997, the taxing district is subject
20 to this Law.

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

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

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.