



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB5798

by Rep. Mark Batinick

#### SYNOPSIS AS INTRODUCED:

See Index

Creates the Citizens Empowerment Act. Provides that registered voters may petition for a referendum at the next general election to dissolve a unit of local government. Sets forth requirements for the petition, the ballot referendum, and the public hearing. Provides for the transfer of property, assets, obligations, and liabilities of the dissolving unit of local government to the receiving unit of local government. Limits when a special district may dissolve into another unit of local government. Defines terms. Amends the Election Code making conforming changes. Amends the Property Tax Extension Limitation Law of the Property Tax Code. Provides that for levy years 2018 through 2022, whenever a petition is presented to the governing body of a taxing district requesting that (i) the taxing district's aggregate extension be increased by not more than 10% of its aggregate extension for the previous levy year or (ii) the taxing district's aggregate extension be decreased by not more than 10% of its aggregate extension for the previous levy year, that governing body shall cause the proposition to be certified to the proper election officials who shall submit the proposition to the voters at the next appropriate election in accordance with the general election law. Provides for petition, notice, and public hearings relating to the proposed increase or decrease. Provides that for levy years 2018 through 2022 only, no property tax referenda initiated by a taxing district to increase the taxing district's property taxes may occur. Makes conforming changes.

LRB100 18598 AWJ 33822 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning empowering citizens and revenue.

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

4 Section 1. Short title. This Act may be cited as the  
5 Citizens Empowerment Act.

6 Section 5. Scope. The method of dissolution of a unit of  
7 local government under this Act shall be in addition to any  
8 other method of dissolving a unit of local government provided  
9 by law or otherwise.

10 Section 10. Definitions. As used in this Act:

11 "Dissolving unit of local government" means the unit of  
12 local government proposed to be dissolved by referendum under  
13 this Act.

14 "Receiving unit of local government" means the unit of  
15 local government receiving the rights, duties, and liabilities  
16 of the unit of local government proposed be dissolved by  
17 referendum under this Act.

18 "Special district" means any political subdivision other  
19 than a county, municipality, or township.

20 "Unit of local government" has the same meaning as found in  
21 Section 1 of Article VII of the Illinois Constitution.

1 Section 15. Petition requirements; notice.

2 (a) Subject to the petition requirements of Section 28-3 of  
3 the Election Code and the dissolution limitations of Section  
4 35, petitions for a referendum to dissolve any unit of local  
5 government must be filed both with the governing board of the  
6 dissolving unit of local governmental and the governing board  
7 of the receiving unit of local government not less than 122  
8 days prior to a general election. Petitions must include:

9 (1) the dissolving unit of local government;

10 (2) the receiving unit of local government;

11 (3) the date of dissolution;

12 (4) signatures of a number of registered voters equal  
13 to or greater than 5% of the total ballots cast in the  
14 preceding general election of both the dissolving and  
15 receiving unit, except that if the proposed new  
16 consolidated unit has overlapping territory of both the  
17 dissolving and receiving unit, the signatures obtained  
18 from the overlapping territory count towards the 5%  
19 requirement for both entities; and

20 (5) an affidavit of publication, attesting that notice  
21 of the petition to dissolve a local unit of government was  
22 published in a newspaper of general circulation within the  
23 territory of the dissolving unit of local government and  
24 the receiving unit of local government at least 122 days  
25 and no more than 152 days prior to the general election at  
26 which the referendum is to be voted upon.

1 All signatures gathered under paragraph (4) of this  
2 subsection (a) must be signed within 365 days prior to the  
3 filing of a petition. A unit of local government may, by  
4 ordinance or resolution, limit the time in which signatures  
5 must be signed to less than 365 days prior to the filing of the  
6 petition but no less than 180 days before the filing of a  
7 petition. If either the dissolving unit of local government or  
8 receiving unit of local government has such an ordinance or  
9 resolution, the petition shall not be placed on the ballot if  
10 any signatures do not meet the requirements of any ordinance or  
11 resolution.

12 (b) The proposed date of dissolution shall be at least 90  
13 days after the date of the election at which the referendum is  
14 to be voted upon.

15 (c) The parties filing a petition under this Section shall  
16 give notice in substantially the following form:

17 NOTICE OF PETITION TO DISSOLVE (dissolving unit of local  
18 government).

19 Residents of (dissolving unit of local government) and  
20 (receiving unit of local government) are notified that a  
21 petition will be filed with (dissolving unit of local  
22 government) and (receiving unit of local government)  
23 requesting a referendum to dissolve (dissolving unit of  
24 local government) on (date of dissolution) with all real  
25 and personal property, and any other assets, together with

1 all personnel, contractual obligations, and liabilities  
2 being transferred to (receiving unit of local government).

3 Section 20. Ballot placement. A petition that meets the  
4 requirements of Section 15 shall be placed on the ballot in the  
5 form provided for in Section 30 at the general election next  
6 following. Failure to publish the required notice of petition  
7 shall render the petition, and the results of any referendum  
8 held on the petition, null and void.

9 Section 25. Public hearing. Both the dissolving and  
10 receiving unit of local government shall hold a public hearing  
11 on the proposed consolidation after the ballot question has  
12 been certified and before the early voting process has begun on  
13 the ballot question. The notice of the hearing shall be  
14 published in a newspaper or newspapers having a general  
15 circulation in the units of local government affected. The  
16 notice shall be published at least 30 days before the date of  
17 the hearing. The notice shall contain, at a minimum, the name  
18 of all units of local government proposed to be consolidated  
19 and a description of the area of consolidation. The notice  
20 shall also be posted on the main website of each of the units  
21 of local government 30 days before the date of the hearing and  
22 continuously until the election results are certified.

23 Section 30. Referendum; voting.

1 (a) Subject to the requirements of Section 16-7 of the  
2 Election Code, the referendum described in Section 20 shall be  
3 in substantially the following form on the ballot:

4 -----

5 Shall the (dissolving  
6 unit of local government) be  
7 dissolved on (date of dissolution) YES

8 with all of its property,  
9 assets, personnel, obligations, and-----  
10 liabilities being transferred to  
11 (receiving unit of local government)? NO

12 -----

- 13 (b) The referendum is approved when:  
14 (1) three-fifths of the electors of the dissolving unit  
15 of local government approve the referendum; and  
16 (2) three-fifths of the electors of the receiving unit  
17 of local government approve the referendum.

18 Section 35. Dissolution; transfer of rights and duties.  
19 When the dissolution of a unit of local government has been  
20 approved under Section 30:

- 21 (1) On or before the date of dissolution, all real and  
22 personal property, and any other assets, together with all  
23 personnel, contractual obligations, and liabilities of the  
24 dissolving unit of local government shall be transferred to  
25 the receiving unit of local government.

1           (2) On the date of dissolution, the dissolving unit of  
2 local government is dissolved.

3           (3) On and after the date of dissolution, all rights  
4 and duties of the dissolved unit of local government,  
5 including, but not limited to, the authority to tax (if  
6 any), may be exercised by the governing board of the  
7 receiving unit of local government.

8           Section 40. Limitations on dissolution.

9           (a) A special district may only dissolve into another  
10 special district under this Act if both: (1) the special  
11 districts are contiguous; and (2) the special districts are  
12 organized under the same statutory authority.

13           (b) A county, municipality, or township may not be  
14 dissolved into a special district.

15           (c) Special districts may only be dissolved into a county,  
16 municipality, or township if the special district is completely  
17 within the borders of that county, municipality, or township.

18           (d) There may only be one referendum per dissolving unit of  
19 local government per general election.

20           (e) A county may only be dissolved into another contiguous  
21 county.

22           (f) A municipality or township may only be dissolved into  
23 another county, municipality, or township if it is contiguous,  
24 coterminous, or within the receiving unit of local government.

25           (g) When a special purpose district is dissolved into a

1 county, municipality, or township, the inherited taxing  
2 authority of the receiving unit of local government will only  
3 extend to the territory of the dissolving unit of local  
4 government at the time of dissolution.

5 Section 900. The Election Code is amended by changing  
6 Section 28-7 as follows:

7 (10 ILCS 5/28-7) (from Ch. 46, par. 28-7)

8 Sec. 28-7. Except as provided in the Citizens Empowerment  
9 Act, in ~~in~~ any case in which Article VII or paragraph (a) of  
10 Section 5 of the Transition Schedule of the Constitution  
11 authorizes any action to be taken by or with respect to any  
12 unit of local government, as defined in Section 1 of Article  
13 VII of the Constitution, by or subject to approval by  
14 referendum, any such public question shall be initiated in  
15 accordance with this Section.

16 Any such public question may be initiated by the governing  
17 body of the unit of local government by resolution or by the  
18 filing with the clerk or secretary of the governmental unit of  
19 a petition signed by a number of qualified electors equal to or  
20 greater than at least 8% of the total votes cast for candidates  
21 for Governor in the preceding gubernatorial election,  
22 requesting the submission of the proposal for such action to  
23 the voters of the governmental unit at a regular election.

24 If the action to be taken requires a referendum involving 2



1 or more units of local government, the proposal shall be  
2 submitted to the voters of such governmental units by the  
3 election authorities with jurisdiction over the territory of  
4 the governmental units. Such multi-unit proposals may be  
5 initiated by appropriate resolutions by the respective  
6 governing bodies or by petitions of the voters of the several  
7 governmental units filed with the respective clerks or  
8 secretaries.

9 This Section is intended to provide a method of submission  
10 to referendum in all cases of proposals for actions which are  
11 authorized by Article VII of the Constitution by or subject to  
12 approval by referendum and supersedes any conflicting  
13 statutory provisions except those contained in Division 2-5 of  
14 the Counties Code or the Citizens Empowerment Act ~~the "County~~  
15 ~~Executive Act"~~.

16 Referenda provided for in this Section may not be held more  
17 than once in any 23-month period on the same proposition,  
18 provided that in any municipality a referendum to elect not to  
19 be a home rule unit may be held only once within any 47-month  
20 period.

21 (Source: P.A. 97-81, eff. 7-5-11; revised 9-22-17.)

22 Section 905. The Property Tax Code is amended by changing  
23 Sections 18-185, 18-205, 18-213, and 18-214 and by adding  
24 Section 18-242 as follows:

1 (35 ILCS 200/18-185)

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

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

8 "Extension limitation" means, except as otherwise provided  
9 in this paragraph, (a) the lesser of 5% or the percentage  
10 increase in the Consumer Price Index during the 12-month  
11 calendar year preceding the levy year or (b) the rate of  
12 increase approved by voters under Section 18-205. For levy  
13 years 2018 through 2022 only, "extension limitation" means 0%  
14 or the rate of increase approved by the voters under Section  
15 18-205.

16 "Affected county" means a county of 3,000,000 or more  
17 inhabitants or a county contiguous to a county of 3,000,000 or  
18 more inhabitants.

19 "Taxing district" has the same meaning provided in Section  
20 1-150, except as otherwise provided in this Section. For the  
21 1991 through 1994 levy years only, "taxing district" includes  
22 only each non-home rule taxing district having the majority of  
23 its 1990 equalized assessed value within any county or counties  
24 contiguous to a county with 3,000,000 or more inhabitants.  
25 Beginning with the 1995 levy year, "taxing district" includes  
26 only each non-home rule taxing district subject to this Law

1 before the 1995 levy year and each non-home rule taxing  
2 district not subject to this Law before the 1995 levy year  
3 having the majority of its 1994 equalized assessed value in an  
4 affected county or counties. Beginning with the levy year in  
5 which this Law becomes applicable to a taxing district as  
6 provided in Section 18-213, "taxing district" also includes  
7 those taxing districts made subject to this Law as provided in  
8 Section 18-213. For levy years 2018 through 2022, "taxing  
9 district" has the same meaning provided in Section 1-150, and  
10 includes home rule units.

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

1 payment of which a property tax levy or the full faith and  
2 credit of the unit of local government is pledged; however, a  
3 tax for the payment of interest or principal on those bonds  
4 shall be made only after the governing body of the unit of  
5 local government finds that all other sources for payment are  
6 insufficient to make those payments; (f) made for payments  
7 under a building commission lease when the lease payments are  
8 for the retirement of bonds issued by the commission before  
9 October 1, 1991, to pay for the building project; (g) made for  
10 payments due under installment contracts entered into before  
11 October 1, 1991; (h) made for payments of principal and  
12 interest on bonds issued under the Metropolitan Water  
13 Reclamation District Act to finance construction projects  
14 initiated before October 1, 1991; (i) made for payments of  
15 principal and interest on limited bonds, as defined in Section  
16 3 of the Local Government Debt Reform Act, in an amount not to  
17 exceed the debt service extension base less the amount in items  
18 (b), (c), (e), and (h) of this definition for non-referendum  
19 obligations, except obligations initially issued pursuant to  
20 referendum; (j) made for payments of principal and interest on  
21 bonds issued under Section 15 of the Local Government Debt  
22 Reform Act; (k) made by a school district that participates in  
23 the Special Education District of Lake County, created by  
24 special education joint agreement under Section 10-22.31 of the  
25 School Code, for payment of the school district's share of the  
26 amounts required to be contributed by the Special Education

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

20 "Aggregate extension" for the taxing districts to which  
21 this Law did not apply before the 1995 levy year (except taxing  
22 districts subject to this Law in accordance with Section  
23 18-213) means the annual corporate extension for the taxing  
24 district and those special purpose extensions that are made  
25 annually for the taxing district, excluding special purpose  
26 extensions: (a) made for the taxing district to pay interest or

1 principal on general obligation bonds that were approved by  
2 referendum; (b) made for any taxing district to pay interest or  
3 principal on general obligation bonds issued before March 1,  
4 1995; (c) made for any taxing district to pay interest or  
5 principal on bonds issued to refund or continue to refund those  
6 bonds issued before March 1, 1995; (d) made for any taxing  
7 district to pay interest or principal on bonds issued to refund  
8 or continue to refund bonds issued after March 1, 1995 that  
9 were approved by referendum; (e) made for any taxing district  
10 to pay interest or principal on revenue bonds issued before  
11 March 1, 1995 for payment of which a property tax levy or the  
12 full faith and credit of the unit of local government is  
13 pledged; however, a tax for the payment of interest or  
14 principal on those bonds shall be made only after the governing  
15 body of the unit of local government finds that all other  
16 sources for payment are insufficient to make those payments;  
17 (f) made for payments under a building commission lease when  
18 the lease payments are for the retirement of bonds issued by  
19 the commission before March 1, 1995 to pay for the building  
20 project; (g) made for payments due under installment contracts  
21 entered into before March 1, 1995; (h) made for payments of  
22 principal and interest on bonds issued under the Metropolitan  
23 Water Reclamation District Act to finance construction  
24 projects initiated before October 1, 1991; (h-4) made for  
25 stormwater management purposes by the Metropolitan Water  
26 Reclamation District of Greater Chicago under Section 12 of the

1 Metropolitan Water Reclamation District Act; (i) made for  
2 payments of principal and interest on limited bonds, as defined  
3 in Section 3 of the Local Government Debt Reform Act, in an  
4 amount not to exceed the debt service extension base less the  
5 amount in items (b), (c), and (e) of this definition for  
6 non-referendum obligations, except obligations initially  
7 issued pursuant to referendum and bonds described in subsection  
8 (h) of this definition; (j) made for payments of principal and  
9 interest on bonds issued under Section 15 of the Local  
10 Government Debt Reform Act; (k) made for payments of principal  
11 and interest on bonds authorized by Public Act 88-503 and  
12 issued under Section 20a of the Chicago Park District Act for  
13 aquarium or museum projects; (l) made for payments of principal  
14 and interest on bonds authorized by Public Act 87-1191 or  
15 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
16 County Forest Preserve District Act, (ii) issued under Section  
17 42 of the Cook County Forest Preserve District Act for  
18 zoological park projects, or (iii) issued under Section 44.1 of  
19 the Cook County Forest Preserve District Act for botanical  
20 gardens projects; (m) made pursuant to Section 34-53.5 of the  
21 School Code, whether levied annually or not; (n) made to fund  
22 expenses of providing joint recreational programs for persons  
23 with disabilities under Section 5-8 of the Park District Code  
24 or Section 11-95-14 of the Illinois Municipal Code; (o) made by  
25 the Chicago Park District for recreational programs for persons  
26 with disabilities under subsection (c) of Section 7.06 of the

1 Chicago Park District Act; (p) made for contributions to a  
2 firefighter's pension fund created under Article 4 of the  
3 Illinois Pension Code, to the extent of the amount certified  
4 under item (5) of Section 4-134 of the Illinois Pension Code;  
5 (q) made by Ford Heights School District 169 under Section  
6 17-9.02 of the School Code; and (r) made for the purpose of  
7 making employer contributions to the Public School Teachers'  
8 Pension and Retirement Fund of Chicago under Section 34-53 of  
9 the School Code.

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



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

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

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

1 interest or principal on general obligation bonds issued before  
2 the effective date of this amendatory Act of 1997; (c) made for  
3 any taxing district to pay interest or principal on bonds  
4 issued to refund or continue to refund those bonds issued  
5 before the effective date of this amendatory Act of 1997; (d)  
6 made for any taxing district to pay interest or principal on  
7 bonds issued to refund or continue to refund bonds issued after  
8 the effective date of this amendatory Act of 1997 if the bonds  
9 were approved by referendum after the effective date of this  
10 amendatory Act of 1997; (e) made for any taxing district to pay  
11 interest or principal on revenue bonds issued before the  
12 effective date of this amendatory Act of 1997 for payment of  
13 which a property tax levy or the full faith and credit of the  
14 unit of local government is pledged; however, a tax for the  
15 payment of interest or principal on those bonds shall be made  
16 only after the governing body of the unit of local government  
17 finds that all other sources for payment are insufficient to  
18 make those payments; (f) made for payments under a building  
19 commission lease when the lease payments are for the retirement  
20 of bonds issued by the commission before the effective date of  
21 this amendatory Act of 1997 to pay for the building project;  
22 (g) made for payments due under installment contracts entered  
23 into before the effective date of this amendatory Act of 1997;  
24 (h) made for payments of principal and interest on limited  
25 bonds, as defined in Section 3 of the Local Government Debt  
26 Reform Act, in an amount not to exceed the debt service

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

19 Notwithstanding any other provision of law, for levy years  
20 2018 through 2022, "aggregate extension" means the annual  
21 corporate extension for the taxing district and those special  
22 purpose extensions that are made annually for the taxing  
23 district.

24 "Debt service extension base" means an amount equal to that  
25 portion of the extension for a taxing district for the 1994  
26 levy year, or for those taxing districts subject to this Law in

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

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

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

20 "Aggregate extension base" means the taxing district's  
21 last preceding aggregate extension as adjusted under Sections  
22 18-135, 18-215, 18-230, and 18-206. An adjustment under Section  
23 18-135 shall be made for the 2007 levy year and all subsequent  
24 levy years whenever one or more counties within which a taxing  
25 district is located (i) used estimated valuations or rates when  
26 extending taxes in the taxing district for the last preceding

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

13 Notwithstanding any other provision of law, for levy year  
14 2012, the aggregate extension base for West Northfield School  
15 District No. 31 in Cook County shall be \$12,654,592.

16 "Levy year" has the same meaning as "year" under Section  
17 1-155.

18 "New property" means (i) the assessed value, after final  
19 board of review or board of appeals action, of new improvements  
20 or additions to existing improvements on any parcel of real  
21 property that increase the assessed value of that real property  
22 during the levy year multiplied by the equalization factor  
23 issued by the Department under Section 17-30, (ii) the assessed  
24 value, after final board of review or board of appeals action,  
25 of real property not exempt from real estate taxation, which  
26 real property was exempt from real estate taxation for any

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

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

25 "Recovered tax increment value" means, except as otherwise  
26 provided in this paragraph, the amount of the current year's



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

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

14 Except as otherwise provided in this Section, "limiting  
15 rate" means a fraction the numerator of which is the last  
16 preceding aggregate extension base times an amount equal to one  
17 plus the extension limitation defined in this Section and the  
18 denominator of which is the current year's equalized assessed  
19 value of all real property in the territory under the  
20 jurisdiction of the taxing district during the prior levy year.  
21 For those taxing districts that reduced their aggregate  
22 extension for the last preceding levy year, except for school  
23 districts that reduced their extension for educational  
24 purposes pursuant to Section 18-206, the highest aggregate  
25 extension in any of the last 3 preceding levy years shall be  
26 used for the purpose of computing the limiting rate. The

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

20 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;  
21 100-465, eff. 8-31-17.)

22 (35 ILCS 200/18-205)

23 Sec. 18-205. Referendum to increase the extension  
24 limitation.

25 (a) A taxing district is limited to an extension limitation

1 as defined in Section 18-185. For levy years other than levy  
2 years 2018 through 2022, a of 5% or the percentage increase in  
3 the Consumer Price Index during the 12-month calendar year  
4 preceding the levy year, whichever is less. A taxing district  
5 may increase its extension limitation for one or more levy  
6 years if that taxing district holds a referendum before the  
7 levy date for the first levy year at which a majority of voters  
8 voting on the issue approves adoption of a higher extension  
9 limitation. Referenda shall be conducted at a regularly  
10 scheduled election in accordance with the Election Code.

11 (b) For levy years other than 2018 through 2022, the The  
12 question shall be presented in substantially the following  
13 manner ~~for all elections held after March 21, 2006:~~

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

24 (c) For levy years 2018 through 2022, whenever a petition,  
25 subject to the petition requirements of Section 28-3 of the  
26 Election Code, is presented to the governing body of a taxing

1 district requesting that (i) the taxing district's aggregate  
2 extension be increased by not more than 10% of its aggregate  
3 extension for the previous levy year or (ii) the taxing  
4 district's aggregate extension be decreased by not more than  
5 10% of its aggregate extension for the previous levy year, that  
6 governing body shall cause the proposition to be certified to  
7 the proper election officials who shall submit the proposition  
8 to the voters at the next appropriate election in accordance  
9 with this subsection and general election law. A petition under  
10 this subsection (c) shall include:

11 (1) the desired aggregate extension increase or  
12 decrease;

13 (2) signatures by a number of registered voters equal  
14 to or greater than 5% of the total ballots cast in the  
15 taxing district at the last preceding general election; and

16 (3) an affidavit of publication, attesting that notice  
17 of the petition to increase or decrease the taxing  
18 district's aggregate extension was published in a  
19 newspaper of general circulation within the taxing  
20 district.

21 The parties filing a petition under this Section shall give  
22 notice in substantially the following form:

23 NOTICE OF PETITION TO (INCREASE/DECREASE) (TAXING  
24 DISTRICT'S) PROPERTY TAX.

25 Residents of (taxing district) are notified that a petition



1       The increase or decrease is approved when three-fifths of  
2       the electors of the taxing district approve and the increase or  
3       decrease shall be applicable for each levy year specified.

4       (d) The votes under subsection (b) or (c) must be recorded  
5       as "Yes" or "No". Except as provided in subsection (c), if ~~if~~ a  
6       majority of voters voting on the issue approves the adoption of  
7       the increase, the increase shall be applicable for each levy  
8       year specified.

9       (e) The ballot for any question submitted pursuant to this  
10       Section shall have printed thereon, but not as a part of the  
11       question submitted, only the following supplemental  
12       information (which shall be supplied to the election authority  
13       by the taxing district) in substantially the following form:

14               (1) For the (insert the first levy year for which the  
15               increased extension limitation will be applicable) levy  
16               year the approximate amount of the additional tax  
17               extendable against property containing a single family  
18               residence and having a fair market value at the time of the  
19               referendum of \$100,000 is estimated to be \$....

20               (2) Based upon an average annual percentage increase  
21               (or decrease) in the market value of such property of ...%  
22               (insert percentage equal to the average annual percentage  
23               increase or decrease for the prior 3 levy years, at the  
24               time the submission of the question is initiated by the  
25               taxing district, in the amount of (A) the equalized  
26               assessed value of the taxable property in the taxing

1 district less (B) the new property included in the  
2 equalized assessed value), the approximate amount of the  
3 additional tax extendable against such property for the ...  
4 levy year is estimated to be \$... and for the ... levy year  
5 is estimated to be \$....

6 Paragraph (2) shall be included only if the increased  
7 extension limitation will be applicable for more than one year  
8 and shall list each levy year for which the increased extension  
9 limitation will be applicable. The additional tax shown for  
10 each levy year shall be the approximate dollar amount of the  
11 increase over the amount of the most recently completed  
12 extension at the time the submission of the question is  
13 initiated by the taxing district. The approximate amount of the  
14 additional tax extendable shown in paragraphs (1) and (2) shall  
15 be calculated by multiplying \$100,000 (the fair market value of  
16 the property without regard to any property tax exemptions) by  
17 (i) the percentage level of assessment prescribed for that  
18 property by statute, or by ordinance of the county board in  
19 counties that classify property for purposes of taxation in  
20 accordance with Section 4 of Article IX of the Illinois  
21 Constitution; (ii) the most recent final equalization factor  
22 certified to the county clerk by the Department of Revenue at  
23 the time the taxing district initiates the submission of the  
24 proposition to the electors; (iii) the last known aggregate  
25 extension base of the taxing district at the time the  
26 submission of the question is initiated by the taxing district;



1 and (iv) the difference between the percentage increase  
2 proposed in the question and the otherwise applicable extension  
3 limitation under Section 18-185 ~~the lesser of 5% or the~~  
4 ~~percentage increase in the Consumer Price Index for the prior~~  
5 ~~levy year (or an estimate of the percentage increase for the~~  
6 ~~prior levy year if the increase is unavailable at the time the~~  
7 ~~submission of the question is initiated by the taxing~~  
8 ~~district);~~ and dividing the result by the last known equalized  
9 assessed value of the taxing district at the time the  
10 submission of the question is initiated by the taxing district.  
11 This amendatory Act of the 97th General Assembly is intended to  
12 clarify the existing requirements of this Section, and shall  
13 not be construed to validate any prior non-compliant referendum  
14 language. Any notice required to be published in connection  
15 with the submission of the question shall also contain this  
16 supplemental information and shall not contain any other  
17 supplemental information. Any error, miscalculation, or  
18 inaccuracy in computing any amount set forth on the ballot or  
19 in the notice that is not deliberate shall not invalidate or  
20 affect the validity of any proposition approved. Notice of the  
21 referendum shall be published and posted as otherwise required  
22 by law, and the submission of the question shall be initiated  
23 as provided by law.

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

1           Sec. 18-213. Referenda on applicability of the Property Tax  
2 Extension Limitation Law.

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

10           (b) The county board of a county that is not subject to  
11 this Law may, by ordinance or resolution, submit to the voters  
12 of the county the question of whether to make all non-home rule  
13 taxing districts that have all or a portion of their equalized  
14 assessed valuation situated in the county subject to this Law  
15 in the manner set forth in this Section.

16           For purposes of this Section only:

17           "Taxing district" has the same meaning provided in Section  
18 1-150.

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

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 (h) Notwithstanding any other provision of law, no  
24 referenda may be held under this Section with respect to levy  
25 years 2018 through 2022.

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

1 (35 ILCS 200/18-214)

2 Sec. 18-214. Referenda on removal of the applicability of  
3 the Property Tax Extension Limitation Law to non-home rule  
4 taxing districts.

5 (a) The provisions of this Section do not apply to a taxing  
6 district that is subject to this Law because a majority of its  
7 1990 equalized assessed value is in a county or counties  
8 contiguous to a county of 3,000,000 or more inhabitants, or  
9 because a majority of its 1994 equalized assessed value is in  
10 an affected county and the taxing district was not subject to  
11 this Law before the 1995 levy year.

12 (b) For purposes of this Section only:

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

16 "Equalized assessed valuation" means the equalized  
17 assessed valuation for a taxing district for the immediately  
18 preceding levy year.

19 (c) The county board of a county that became subject to  
20 this Law by a referendum approved by the voters of the county  
21 under Section 18-213 may, by ordinance or resolution, in the  
22 manner set forth in this Section, submit to the voters of the  
23 county the question of whether this Law applies to all non-home  
24 rule taxing districts that have all or a portion of their  
25 equalized assessed valuation situated in the county in the

1 manner set forth in this Section.

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

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

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

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

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

26 (f) With respect to taxing districts having all of their



1 equalized assessed valuation located in one county, if a  
2 majority of the votes cast on the proposition are against the  
3 proposition, then this Law shall not apply to the taxing  
4 district beginning on January 1 of the year following the date  
5 of the referendum.

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

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

17 (2) The majority of the equalized assessed valuation of  
18 the taxing district, other than any equalized assessed  
19 valuation in an affected county, is in one or more counties  
20 in which the voters rejected the proposition. For purposes  
21 of this Section, in determining whether a majority of the  
22 equalized assessed valuation of the taxing district is  
23 located in one or more counties in which the voters have  
24 rejected the proposition under this Section, the equalized  
25 assessed valuation of any taxing district in a county which  
26 has held a referendum under Section 18-213 at which the

1 voters rejected that proposition, at the most recent  
2 election at which the question was on the ballot in the  
3 county, will be included with the equalized assessed value  
4 of the taxing district in counties in which the voters have  
5 rejected the referendum held under this Section.

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

23 (i) Notwithstanding any other provision of law, no  
24 referenda may be held under this Section with respect to levy  
25 years 2018 through 2022.

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

1 (35 ILCS 200/18-242 new)

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

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2

Statutes amended in order of appearance

3

New Act

4

10 ILCS 5/28-7

from Ch. 46, par. 28-7

5

35 ILCS 200/18-185

6

35 ILCS 200/18-205

7

35 ILCS 200/18-213

8

35 ILCS 200/18-214

9

35 ILCS 200/18-242 new