



Rep. Michelle Mussman

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1 AMENDMENT TO SENATE BILL 851

2 AMENDMENT NO. _____. Amend Senate Bill 851 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 15-170, 15-175, 18-185, 18-205, 18-213, and 18-214 and
6 by adding Sections 15-178, 18-213.1, and 18-242 as follows:

7 (35 ILCS 200/15-170)

8 Sec. 15-170. Senior citizens homestead exemption. An
9 annual homestead exemption limited, except as described here
10 with relation to cooperatives or life care facilities, to a
11 maximum reduction set forth below from the property's value, as
12 equalized or assessed by the Department, is granted for
13 property that is occupied as a residence by a person 65 years
14 of age or older who is liable for paying real estate taxes on
15 the property and is an owner of record of the property or has a
16 legal or equitable interest therein as evidenced by a written

1 instrument, except for a leasehold interest, other than a
2 leasehold interest of land on which a single family residence
3 is located, which is occupied as a residence by a person 65
4 years or older who has an ownership interest therein, legal,
5 equitable or as a lessee, and on which he or she is liable for
6 the payment of property taxes. Before taxable year 2004, the
7 maximum reduction shall be \$2,500 in counties with 3,000,000 or
8 more inhabitants and \$2,000 in all other counties. For taxable
9 years 2004 through 2005, the maximum reduction shall be \$3,000
10 in all counties. For taxable years 2006 and 2007, the maximum
11 reduction shall be \$3,500. For taxable years 2008 through 2011,
12 the maximum reduction is \$4,000 in all counties. For taxable
13 year 2012, the maximum reduction is \$5,000 in counties with
14 3,000,000 or more inhabitants and \$4,000 in all other counties.
15 For taxable years 2013 through 2016, the maximum reduction is
16 \$5,000 in all counties. For taxable year ~~years~~ 2017 ~~and~~
17 ~~thereafter~~, the maximum reduction is \$8,000 in counties with
18 3,000,000 or more inhabitants and \$5,000 in all other counties.
19 For taxable years 2018 and thereafter, the maximum reduction is
20 \$8,000 in all counties.

21 For land improved with an apartment building owned and
22 operated as a cooperative, the maximum reduction from the value
23 of the property, as equalized by the Department, shall be
24 multiplied by the number of apartments or units occupied by a
25 person 65 years of age or older who is liable, by contract with
26 the owner or owners of record, for paying property taxes on the

1 property and is an owner of record of a legal or equitable
2 interest in the cooperative apartment building, other than a
3 leasehold interest. For land improved with a life care
4 facility, the maximum reduction from the value of the property,
5 as equalized by the Department, shall be multiplied by the
6 number of apartments or units occupied by persons 65 years of
7 age or older, irrespective of any legal, equitable, or
8 leasehold interest in the facility, who are liable, under a
9 contract with the owner or owners of record of the facility,
10 for paying property taxes on the property. In a cooperative or
11 a life care facility where a homestead exemption has been
12 granted, the cooperative association or the management firm of
13 the cooperative or facility shall credit the savings resulting
14 from that exemption only to the apportioned tax liability of
15 the owner or resident who qualified for the exemption. Any
16 person who willfully refuses to so credit the savings shall be
17 guilty of a Class B misdemeanor. Under this Section and
18 Sections 15-175, 15-176, and 15-177, "life care facility" means
19 a facility, as defined in Section 2 of the Life Care Facilities
20 Act, with which the applicant for the homestead exemption has a
21 life care contract as defined in that Act.

22 When a homestead exemption has been granted under this
23 Section and the person qualifying subsequently becomes a
24 resident of a facility licensed under the Assisted Living and
25 Shared Housing Act, the Nursing Home Care Act, the Specialized
26 Mental Health Rehabilitation Act of 2013, the ID/DD Community

1 Care Act, or the MC/DD Act, the exemption shall continue so
2 long as the residence continues to be occupied by the
3 qualifying person's spouse if the spouse is 65 years of age or
4 older, or if the residence remains unoccupied but is still
5 owned by the person qualified for the homestead exemption.

6 A person who will be 65 years of age during the current
7 assessment year shall be eligible to apply for the homestead
8 exemption during that assessment year. Application shall be
9 made during the application period in effect for the county of
10 his residence.

11 Beginning with assessment year 2003, for taxes payable in
12 2004, property that is first occupied as a residence after
13 January 1 of any assessment year by a person who is eligible
14 for the senior citizens homestead exemption under this Section
15 must be granted a pro-rata exemption for the assessment year.
16 The amount of the pro-rata exemption is the exemption allowed
17 in the county under this Section divided by 365 and multiplied
18 by the number of days during the assessment year the property
19 is occupied as a residence by a person eligible for the
20 exemption under this Section. The chief county assessment
21 officer must adopt reasonable procedures to establish
22 eligibility for this pro-rata exemption.

23 The assessor or chief county assessment officer may
24 determine the eligibility of a life care facility to receive
25 the benefits provided by this Section, by affidavit,
26 application, visual inspection, questionnaire or other

1 reasonable methods in order to insure that the tax savings
2 resulting from the exemption are credited by the management
3 firm to the apportioned tax liability of each qualifying
4 resident. The assessor may request reasonable proof that the
5 management firm has so credited the exemption.

6 The chief county assessment officer of each county with
7 less than 3,000,000 inhabitants shall provide to each person
8 allowed a homestead exemption under this Section a form to
9 designate any other person to receive a duplicate of any notice
10 of delinquency in the payment of taxes assessed and levied
11 under this Code on the property of the person receiving the
12 exemption. The duplicate notice shall be in addition to the
13 notice required to be provided to the person receiving the
14 exemption, and shall be given in the manner required by this
15 Code. The person filing the request for the duplicate notice
16 shall pay a fee of \$5 to cover administrative costs to the
17 supervisor of assessments, who shall then file the executed
18 designation with the county collector. Notwithstanding any
19 other provision of this Code to the contrary, the filing of
20 such an executed designation requires the county collector to
21 provide duplicate notices as indicated by the designation. A
22 designation may be rescinded by the person who executed such
23 designation at any time, in the manner and form required by the
24 chief county assessment officer.

25 The assessor or chief county assessment officer may
26 determine the eligibility of residential property to receive

1 the homestead exemption provided by this Section by
2 application, visual inspection, questionnaire or other
3 reasonable methods. The determination shall be made in
4 accordance with guidelines established by the Department.

5 In counties with 3,000,000 or more inhabitants, beginning
6 in taxable year 2010, each taxpayer who has been granted an
7 exemption under this Section must reapply on an annual basis.
8 The chief county assessment officer shall mail the application
9 to the taxpayer. In counties with less than 3,000,000
10 inhabitants, the county board may by resolution provide that if
11 a person has been granted a homestead exemption under this
12 Section, the person qualifying need not reapply for the
13 exemption.

14 In counties with less than 3,000,000 inhabitants, if the
15 assessor or chief county assessment officer requires annual
16 application for verification of eligibility for an exemption
17 once granted under this Section, the application shall be
18 mailed to the taxpayer.

19 The assessor or chief county assessment officer shall
20 notify each person who qualifies for an exemption under this
21 Section that the person may also qualify for deferral of real
22 estate taxes under the Senior Citizens Real Estate Tax Deferral
23 Act. The notice shall set forth the qualifications needed for
24 deferral of real estate taxes, the address and telephone number
25 of county collector, and a statement that applications for
26 deferral of real estate taxes may be obtained from the county

1 collector.

2 Notwithstanding Sections 6 and 8 of the State Mandates Act,
3 no reimbursement by the State is required for the
4 implementation of any mandate created by this Section.

5 (Source: P.A. 99-180, eff. 7-29-15; 100-401, eff. 8-25-17.)

6 (35 ILCS 200/15-175)

7 Sec. 15-175. General homestead exemption.

8 (a) Except as provided in Sections 15-176 and 15-177,
9 homestead property is entitled to an annual homestead exemption
10 limited, except as described here with relation to
11 cooperatives, to a reduction in the equalized assessed value of
12 homestead property equal to the increase in equalized assessed
13 value for the current assessment year above the equalized
14 assessed value of the property for 1977, up to the maximum
15 reduction set forth below. If however, the 1977 equalized
16 assessed value upon which taxes were paid is subsequently
17 determined by local assessing officials, the Property Tax
18 Appeal Board, or a court to have been excessive, the equalized
19 assessed value which should have been placed on the property
20 for 1977 shall be used to determine the amount of the
21 exemption.

22 (b) Except as provided in Section 15-176, the maximum
23 reduction before taxable year 2004 shall be \$4,500 in counties
24 with 3,000,000 or more inhabitants and \$3,500 in all other
25 counties. Except as provided in Sections 15-176 and 15-177, for

1 taxable years 2004 through 2007, the maximum reduction shall be
2 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,
3 and, for taxable years 2009 through 2011, the maximum reduction
4 is \$6,000 in all counties. For taxable years 2012 through 2016,
5 the maximum reduction is \$7,000 in counties with 3,000,000 or
6 more inhabitants and \$6,000 in all other counties. For taxable
7 ~~year years~~ 2017 ~~and thereafter~~, the maximum reduction is
8 \$10,000 in counties with 3,000,000 or more inhabitants and
9 \$6,000 in all other counties. For taxable years 2018 and
10 thereafter, the maximum reduction is \$10,000 in all counties.

11 If a county has elected to subject itself to the provisions of
12 Section 15-176 as provided in subsection (k) of that Section,
13 then, for the first taxable year only after the provisions of
14 Section 15-176 no longer apply, for owners who, for the taxable
15 year, have not been granted a senior citizens assessment freeze
16 homestead exemption under Section 15-172 or a long-time
17 occupant homestead exemption under Section 15-177, there shall
18 be an additional exemption of \$5,000 for owners with a
19 household income of \$30,000 or less.

20 (c) In counties with fewer than 3,000,000 inhabitants, if,
21 based on the most recent assessment, the equalized assessed
22 value of the homestead property for the current assessment year
23 is greater than the equalized assessed value of the property
24 for 1977, the owner of the property shall automatically receive
25 the exemption granted under this Section in an amount equal to
26 the increase over the 1977 assessment up to the maximum

1 reduction set forth in this Section.

2 (d) If in any assessment year beginning with the 2000
3 assessment year, homestead property has a pro-rata valuation
4 under Section 9-180 resulting in an increase in the assessed
5 valuation, a reduction in equalized assessed valuation equal to
6 the increase in equalized assessed value of the property for
7 the year of the pro-rata valuation above the equalized assessed
8 value of the property for 1977 shall be applied to the property
9 on a proportionate basis for the period the property qualified
10 as homestead property during the assessment year. The maximum
11 proportionate homestead exemption shall not exceed the maximum
12 homestead exemption allowed in the county under this Section
13 divided by 365 and multiplied by the number of days the
14 property qualified as homestead property.

15 (d-1) In counties with 3,000,000 or more inhabitants, where
16 the chief county assessment officer provides a notice of
17 discovery, if a property is not occupied by its owner as a
18 principal residence as of January 1 of the current tax year,
19 then the property owner shall notify the chief county
20 assessment officer of that fact on a form prescribed by the
21 chief county assessment officer. That notice must be received
22 by the chief county assessment officer on or before March 1 of
23 the collection year. If mailed, the form shall be sent by
24 certified mail, return receipt requested. If the form is
25 provided in person, the chief county assessment officer shall
26 provide a date stamped copy of the notice. Failure to provide

1 timely notice pursuant to this subsection (d-1) shall result in
2 the exemption being treated as an erroneous exemption. Upon
3 timely receipt of the notice for the current tax year, no
4 exemption shall be applied to the property for the current tax
5 year. If the exemption is not removed upon timely receipt of
6 the notice by the chief assessment officer, then the error is
7 considered granted as a result of a clerical error or omission
8 on the part of the chief county assessment officer as described
9 in subsection (h) of Section 9-275, and the property owner
10 shall not be liable for the payment of interest and penalties
11 due to the erroneous exemption for the current tax year for
12 which the notice was filed after the date that notice was
13 timely received pursuant to this subsection. Notice provided
14 under this subsection shall not constitute a defense or amnesty
15 for prior year erroneous exemptions.

16 For the purposes of this subsection (d-1):

17 "Collection year" means the year in which the first and
18 second installment of the current tax year is billed.

19 "Current tax year" means the year prior to the collection
20 year.

21 (e) The chief county assessment officer may, when
22 considering whether to grant a leasehold exemption under this
23 Section, require the following conditions to be met:

24 (1) that a notarized application for the exemption,
25 signed by both the owner and the lessee of the property,
26 must be submitted each year during the application period

1 in effect for the county in which the property is located;

2 (2) that a copy of the lease must be filed with the
3 chief county assessment officer by the owner of the
4 property at the time the notarized application is
5 submitted;

6 (3) that the lease must expressly state that the lessee
7 is liable for the payment of property taxes; and

8 (4) that the lease must include the following language
9 in substantially the following form:

10 "Lessee shall be liable for the payment of real
11 estate taxes with respect to the residence in
12 accordance with the terms and conditions of Section
13 15-175 of the Property Tax Code (35 ILCS 200/15-175).
14 The permanent real estate index number for the premises
15 is (insert number), and, according to the most recent
16 property tax bill, the current amount of real estate
17 taxes associated with the premises is (insert amount)
18 per year. The parties agree that the monthly rent set
19 forth above shall be increased or decreased pro rata
20 (effective January 1 of each calendar year) to reflect
21 any increase or decrease in real estate taxes. Lessee
22 shall be deemed to be satisfying Lessee's liability for
23 the above mentioned real estate taxes with the monthly
24 rent payments as set forth above (or increased or
25 decreased as set forth herein).".

26 In addition, if there is a change in lessee, or if the

1 lessee vacates the property, then the chief county assessment
2 officer may require the owner of the property to notify the
3 chief county assessment officer of that change.

4 This subsection (e) does not apply to leasehold interests
5 in property owned by a municipality.

6 (f) "Homestead property" under this Section includes
7 residential property that is occupied by its owner or owners as
8 his or their principal dwelling place, or that is a leasehold
9 interest on which a single family residence is situated, which
10 is occupied as a residence by a person who has an ownership
11 interest therein, legal or equitable or as a lessee, and on
12 which the person is liable for the payment of property taxes.
13 For land improved with an apartment building owned and operated
14 as a cooperative or a building which is a life care facility as
15 defined in Section 15-170 and considered to be a cooperative
16 under Section 15-170, the maximum reduction from the equalized
17 assessed value shall be limited to the increase in the value
18 above the equalized assessed value of the property for 1977, up
19 to the maximum reduction set forth above, multiplied by the
20 number of apartments or units occupied by a person or persons
21 who is liable, by contract with the owner or owners of record,
22 for paying property taxes on the property and is an owner of
23 record of a legal or equitable interest in the cooperative
24 apartment building, other than a leasehold interest. For
25 purposes of this Section, the term "life care facility" has the
26 meaning stated in Section 15-170.

1 "Household", as used in this Section, means the owner, the
2 spouse of the owner, and all persons using the residence of the
3 owner as their principal place of residence.

4 "Household income", as used in this Section, means the
5 combined income of the members of a household for the calendar
6 year preceding the taxable year.

7 "Income", as used in this Section, has the same meaning as
8 provided in Section 3.07 of the Senior Citizens and Persons
9 with Disabilities Property Tax Relief Act, except that "income"
10 does not include veteran's benefits.

11 (g) In a cooperative where a homestead exemption has been
12 granted, the cooperative association or its management firm
13 shall credit the savings resulting from that exemption only to
14 the apportioned tax liability of the owner who qualified for
15 the exemption. Any person who willfully refuses to so credit
16 the savings shall be guilty of a Class B misdemeanor.

17 (h) Where married persons maintain and reside in separate
18 residences qualifying as homestead property, each residence
19 shall receive 50% of the total reduction in equalized assessed
20 valuation provided by this Section.

21 (i) In all counties, the assessor or chief county
22 assessment officer may determine the eligibility of
23 residential property to receive the homestead exemption and the
24 amount of the exemption by application, visual inspection,
25 questionnaire or other reasonable methods. The determination
26 shall be made in accordance with guidelines established by the

1 Department, provided that the taxpayer applying for an
2 additional general exemption under this Section shall submit to
3 the chief county assessment officer an application with an
4 affidavit of the applicant's total household income, age,
5 marital status (and, if married, the name and address of the
6 applicant's spouse, if known), and principal dwelling place of
7 members of the household on January 1 of the taxable year. The
8 Department shall issue guidelines establishing a method for
9 verifying the accuracy of the affidavits filed by applicants
10 under this paragraph. The applications shall be clearly marked
11 as applications for the Additional General Homestead
12 Exemption.

13 (i-5) This subsection (i-5) applies to counties with
14 3,000,000 or more inhabitants. In the event of a sale of
15 homestead property, the homestead exemption shall remain in
16 effect for the remainder of the assessment year of the sale.
17 Upon receipt of a transfer declaration transmitted by the
18 recorder pursuant to Section 31-30 of the Real Estate Transfer
19 Tax Law for property receiving an exemption under this Section,
20 the assessor shall mail a notice and forms to the new owner of
21 the property providing information pertaining to the rules and
22 applicable filing periods for applying or reapplying for
23 homestead exemptions under this Code for which the property may
24 be eligible. If the new owner fails to apply or reapply for a
25 homestead exemption during the applicable filing period or the
26 property no longer qualifies for an existing homestead

1 exemption, the assessor shall cancel such exemption for any
2 ensuing assessment year.

3 (j) In counties with fewer than 3,000,000 inhabitants, in
4 the event of a sale of homestead property the homestead
5 exemption shall remain in effect for the remainder of the
6 assessment year of the sale. The assessor or chief county
7 assessment officer may require the new owner of the property to
8 apply for the homestead exemption for the following assessment
9 year.

10 (k) Notwithstanding Sections 6 and 8 of the State Mandates
11 Act, no reimbursement by the State is required for the
12 implementation of any mandate created by this Section.

13 (Source: P.A. 99-143, eff. 7-27-15; 99-164, eff. 7-28-15;
14 99-642, eff. 7-28-16; 99-851, eff. 8-19-16; 100-401, eff.
15 8-25-17.)

16 (35 ILCS 200/15-178 new)

17 Sec. 15-178. The statewide long-time occupant homestead
18 exemption.

19 (a) For taxable years 2018 and thereafter, homestead
20 property that is occupied as a principal residence by a
21 long-time occupant is entitled to an annual homestead exemption
22 equal to a reduction in the property's equalized assessed value
23 calculated as provided in subsection (b) of this Section.

24 (b) The amount of the reduction shall be as follows:

25 (1) if the taxpayer has occupied the property as his or

1 her principal residence for not fewer than 8 but not more
2 than 11 years as of January 1 of the taxable year, then the
3 amount of the reduction shall be 25% of the amount of the
4 general homestead exemption under Section 15-175 for the
5 taxable year;

6 (2) if the taxpayer has occupied the property as his or
7 her principal residence for not fewer than 11 but not more
8 than 16 years as of January 1 of the taxable year, then the
9 amount of the reduction shall be 35% of the amount of the
10 general homestead exemption under Section 15-175 for the
11 taxable year;

12 (3) if the taxpayer has occupied the property as his or
13 her principal residence for not fewer than 16 but not more
14 than 21 years as of January 1 of the taxable year, then the
15 amount of the reduction shall be 45% of the amount of the
16 general homestead exemption under Section 15-175 for the
17 taxable year; and

18 (4) if the taxpayer has occupied the property as his or
19 her principal residence for 21 years or more as of January
20 1 of the taxable year, then the amount of the reduction
21 shall be 60% of the amount of the general homestead
22 exemption under Section 15-175 for the taxable year.

23 (c) In the case of an apartment building owned and operated
24 as a cooperative or a life care facility that contains
25 residential units that qualify as homestead property of a
26 long-time occupant under this Section, the maximum cumulative

1 exemption amount attributed to the entire building or facility
2 shall not exceed the sum of the exemptions calculated for each
3 unit that is homestead property of a long-time occupant. The
4 cooperative association, management firm, or other person or
5 entity that manages or controls the cooperative apartment
6 building or life care facility shall credit the exemption
7 attributable to each residential unit only to the apportioned
8 tax liability of the long-time occupant of that unit. Any
9 person who willfully refuses to so credit the exemption is
10 guilty of a Class B misdemeanor.

11 (d) To receive the exemption, a person must submit an
12 application to the county assessor during the period specified
13 by the county assessor.

14 Notwithstanding any other provision of law, no person who
15 receives an exemption under this Section may receive an
16 exemption under Section 15-177 (long-time occupant homestead
17 exemption) for the same tax year.

18 (e) As used in this Section:

19 "Equalized assessed value" means the property's assessed
20 value as equalized by the Department.

21 "Homestead" or "homestead property" means residential
22 property that, as of January 1 of the tax year, is owned and
23 occupied by a long-time occupant as his or her principal
24 dwelling place, or that is a leasehold interest on which a
25 single family residence is situated, that is occupied as a
26 residence by a long-time occupant who has a legal or equitable

1 interest therein evidenced by a written instrument, as an owner
2 or as a lessee, and on which the long-time occupant is liable
3 for the payment of property taxes. Residential units in an
4 apartment building owned and operated as a cooperative, or as a
5 life care facility, which are occupied by persons who hold a
6 legal or equitable interest in the cooperative apartment
7 building or life care facility as owners or lessees, and who
8 are liable by contract for the payment of property taxes, are
9 included within this definition of homestead property. A
10 homestead includes the dwelling place, appurtenant structures,
11 and so much of the surrounding land constituting the parcel on
12 which the dwelling place is situated as is used for residential
13 purposes. If the assessor has established a specific legal
14 description for a portion of property constituting the
15 homestead, then the homestead is limited to the property within
16 that description.

17 "Long-time occupant" means an individual who (i) for at
18 least 8 continuous years as of January 1 of the taxable year,
19 has occupied the same homestead property as a principal
20 residence and domicile and (ii) has a household income of
21 \$100,000 or less.

22 "Household income" has the meaning set forth under Section
23 15-172 of this Code.

24 (f) Notwithstanding Sections 6 and 8 of the State Mandates
25 Act, no reimbursement by the State is required for the
26 implementation of any mandate created by this Section.

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", except as otherwise provided in
9 this paragraph, means (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 2017 and 2018 only, for taxing districts with a majority
14 of their equalized assessed value in Cook, Lake, McHenry, Kane,
15 DuPage, or Will County, other than qualified school districts,
16 "extension limitation" means 0% or the rate of increase
17 approved by the voters under Section 18-205. For levy years
18 2018 and 2019, for taxing districts with a majority of their
19 equalized assessed value in a county that elects to be subject
20 to a property tax freeze under Section 18-213.1, other than
21 qualified school districts, "extension limitation" means 0% or
22 the rate of increase approved by the voters under Section
23 18-205. For levy years 2017 through 2019, for taxing districts
24 that are subject to a 0% extension limitation in the applicable
25 levy year, if amounts extended (i) for the payment of

1 principal, interest, premium, and related fees and expenses on
2 bonds or other evidences of indebtedness issued by the taxing
3 district or (ii) for contributions to a pension fund created
4 under the Illinois Pension Code are required to be included in
5 the district's aggregate extension, then the extension
6 limitation for those amounts for levy years 2017 through 2019
7 shall be (1) the lesser of 5% or the percentage increase in the
8 Consumer Price Index during the 12-month calendar year
9 preceding the levy year or (2) the rate of increase approved by
10 voters under Section 18-205.

11 "Affected county" means a county of 3,000,000 or more
12 inhabitants or a county contiguous to a county of 3,000,000 or
13 more inhabitants.

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

1 provided in Section 18-213, "taxing district" also includes
2 those taxing districts made subject to this Law as provided in
3 Section 18-213. For levy years 2017 and 2018, "taxing district"
4 also includes home rule units with a majority of their
5 equalized assessed value in Cook, Lake, McHenry, Kane, DuPage,
6 or Will County and non-home rule units with a majority of their
7 equalized assessed value in Cook, Lake, McHenry, Kane, DuPage,
8 or Will County that would not otherwise be subject to this Law.
9 For levy years 2018 and 2019, "taxing district" also includes
10 home rule units and non-home rule units with all or the
11 greatest portion of their equalized assessed value in a county
12 that elects to be subject to a property tax freeze under
13 Section 18-213.1. However, for levy years 2017 through 2019,
14 "taxing district" does not include a school district that (i)
15 has been designated as a qualified school district for the
16 applicable levy year and (ii) was not subject to this Law in
17 the 2016 levy year.

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

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

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

1 levy years 2017 through 2019, this definition of "aggregate
2 extension" applies to each taxing district that was subject to
3 this definition of "aggregate extension" for the 2016 levy
4 year.

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

1 sources for payment are insufficient to make those payments;
2 (f) made for payments under a building commission lease when
3 the lease payments are for the retirement of bonds issued by
4 the commission before March 1, 1995 to pay for the building
5 project; (g) made for payments due under installment contracts
6 entered into before March 1, 1995; (h) made for payments of
7 principal and interest on bonds issued under the Metropolitan
8 Water Reclamation District Act to finance construction
9 projects initiated before October 1, 1991; (h-4) made for
10 stormwater management purposes by the Metropolitan Water
11 Reclamation District of Greater Chicago under Section 12 of the
12 Metropolitan Water Reclamation District Act; (i) made for
13 payments of principal and interest on limited bonds, as defined
14 in Section 3 of the Local Government Debt Reform Act, in an
15 amount not to exceed the debt service extension base less the
16 amount in items (b), (c), and (e) of this definition for
17 non-referendum obligations, except obligations initially
18 issued pursuant to referendum and bonds described in subsection
19 (h) of this definition; (j) made for payments of principal and
20 interest on bonds issued under Section 15 of the Local
21 Government Debt Reform Act; (k) made for payments of principal
22 and interest on bonds authorized by Public Act 88-503 and
23 issued under Section 20a of the Chicago Park District Act for
24 aquarium or museum projects; (l) made for payments of principal
25 and interest on bonds authorized by Public Act 87-1191 or
26 93-601 and (i) issued pursuant to Section 21.2 of the Cook

1 County Forest Preserve District Act, (ii) issued under Section
2 42 of the Cook County Forest Preserve District Act for
3 zoological park projects, or (iii) issued under Section 44.1 of
4 the Cook County Forest Preserve District Act for botanical
5 gardens projects; (m) made pursuant to Section 34-53.5 of the
6 School Code, whether levied annually or not; (n) made to fund
7 expenses of providing joint recreational programs for persons
8 with disabilities under Section 5-8 of the Park District Code
9 or Section 11-95-14 of the Illinois Municipal Code; (o) made by
10 the Chicago Park District for recreational programs for persons
11 with disabilities under subsection (c) of Section 7.06 of the
12 Chicago Park District Act; (p) 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 (q) made by Ford Heights School District 169 under Section
17 17-9.02 of the School Code; and (r) made for the purpose of
18 making employer contributions to the Public School Teachers'
19 Pension and Retirement Fund of Chicago under Section 34-53 of
20 the School Code. For levy years 2017 through 2019, this
21 definition of "aggregate extension" applies to each taxing
22 district that was subject to this definition of "aggregate
23 extension" for the 2016 levy year.

24 "Aggregate extension" for all taxing districts to which
25 this Law applies in accordance with Section 18-213, except for
26 those taxing districts subject to paragraph (2) of subsection

1 (e) of Section 18-213, means the annual corporate extension for
2 the taxing district and those special purpose extensions that
3 are 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 date on which the referendum making this Law applicable to
9 the taxing district is held; (c) made for any taxing district
10 to pay interest or principal on bonds issued to refund or
11 continue to refund those bonds issued before the date on which
12 the referendum making this Law applicable to the taxing
13 district is held; (d) made for any taxing district to pay
14 interest or principal on bonds issued to refund or continue to
15 refund bonds issued after the date on which the referendum
16 making this Law applicable to the taxing district is held if
17 the bonds were approved by referendum after the date on which
18 the referendum making this Law applicable to the taxing
19 district is held; (e) made for any taxing district to pay
20 interest or principal on revenue bonds issued before the date
21 on which the referendum making this Law applicable to the
22 taxing district is held for payment of which a property tax
23 levy or the full faith and credit of the unit of local
24 government is pledged; however, a tax for the payment of
25 interest or principal on those bonds shall be made only after
26 the governing body of the unit of local government finds that

1 all other sources for payment are insufficient to make those
2 payments; (f) made for payments under a building commission
3 lease when the lease payments are for the retirement of bonds
4 issued by the commission before the date on which the
5 referendum making this Law applicable to the taxing district is
6 held to pay for the building project; (g) made for payments due
7 under installment contracts entered into before the date on
8 which the referendum making this Law applicable to the taxing
9 district is held; (h) made for payments of principal and
10 interest on limited bonds, as defined in Section 3 of the Local
11 Government Debt Reform Act, in an amount not to exceed the debt
12 service extension base less the amount in items (b), (c), and
13 (e) of 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; (l) made for contributions to a

1 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 and (m) made for the taxing district to pay interest or
5 principal on general obligation bonds issued pursuant to
6 Section 19-3.10 of the School Code. For levy years 2017 through
7 2019, this definition of "aggregate extension" applies to each
8 taxing district that was subject to this definition of
9 "aggregate extension" for the 2016 levy year.

10 "Aggregate extension" for all taxing districts to which
11 this Law applies in accordance with paragraph (2) of subsection
12 (e) of Section 18-213 means the annual corporate extension for
13 the taxing district and those special purpose extensions that
14 are made annually for the taxing district, excluding special
15 purpose extensions: (a) made for the taxing district to pay
16 interest or principal on general obligation bonds that were
17 approved by referendum; (b) made for any taxing district to pay
18 interest or principal on general obligation bonds issued before
19 the effective date of this amendatory Act of 1997; (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 the effective date of this amendatory Act of 1997; (d)
23 made for any taxing district to pay interest or principal on
24 bonds issued to refund or continue to refund bonds issued after
25 the effective date of this amendatory Act of 1997 if the bonds
26 were approved by referendum after the effective date of this

1 amendatory Act of 1997; (e) made for any taxing district to pay
2 interest or principal on revenue bonds issued before the
3 effective date of this amendatory Act of 1997 for payment of
4 which a property tax levy or the full faith and credit of the
5 unit of local government is pledged; however, a tax for the
6 payment of interest or principal on those bonds shall be made
7 only after the governing body of the unit of local government
8 finds that all other sources for payment are insufficient to
9 make those payments; (f) made for payments under a building
10 commission lease when the lease payments are for the retirement
11 of bonds issued by the commission before the effective date of
12 this amendatory Act of 1997 to pay for the building project;
13 (g) made for payments due under installment contracts entered
14 into before the effective date of this amendatory Act of 1997;
15 (h) made for payments of principal and interest on limited
16 bonds, as defined in Section 3 of the Local Government Debt
17 Reform Act, in an amount not to exceed the debt service
18 extension base less the amount in items (b), (c), and (e) of
19 this definition for non-referendum obligations, except
20 obligations initially issued pursuant to referendum; (i) made
21 for payments of principal and interest on bonds issued under
22 Section 15 of the Local Government Debt Reform Act; (j) made
23 for a qualified airport authority to pay interest or principal
24 on general obligation bonds issued for the purpose of paying
25 obligations due under, or financing airport facilities
26 required to be acquired, constructed, installed or equipped

1 pursuant to, contracts entered into before March 1, 1996 (but
2 not including any amendments to such a contract taking effect
3 on or after that date); (k) made to fund expenses of providing
4 joint recreational programs for persons with disabilities
5 under Section 5-8 of the Park District Code or Section 11-95-14
6 of the Illinois Municipal Code; and (l) made for contributions
7 to a firefighter's pension fund created under Article 4 of the
8 Illinois Pension Code, to the extent of the amount certified
9 under item (5) of Section 4-134 of the Illinois Pension Code.
10 For levy years 2017 through 2019, this definition of "aggregate
11 extension" applies to each taxing district that was subject to
12 this definition of "aggregate extension" for the 2016 levy
13 year.

14 For levy years 2017 and 2018, for taxing districts with a
15 majority of their equalized assessed value in Cook, Lake,
16 McHenry, Kane, DuPage, or Will County (other than qualified
17 school districts and taxing districts that were subject to this
18 Law in the 2016 levy year) "aggregate extension" means the
19 annual corporate extension for the taxing district and those
20 special purpose extensions that are made annually for the
21 taxing district; provided that amounts extended for (i) the
22 payment of principal, interest, premium, and related fees and
23 expenses on bonds or other evidences of indebtedness issued by
24 the taxing district, including payments under a building
25 commission lease issued or entered into by the taxing district,
26 or (ii) contributions to a pension fund created under the

1 Illinois Pension Code are not included in the aggregate
2 extension. The extension for a special service area is not
3 included in the aggregate extension.

4 For levy years 2018 and 2019, for taxing districts that
5 became subject to this Law under Section 18-213.1, "aggregate
6 extension" means the annual corporate extension for the taxing
7 district and those special purpose extensions that are made
8 annually for the taxing district; provided that amounts
9 extended for (i) the payment of principal, interest, premium,
10 and related fees and expenses on bonds or other evidences of
11 indebtedness issued by the taxing district, including payments
12 under a building commission lease issued or entered into by the
13 taxing district, or (ii) contributions to a pension fund
14 created under the Illinois Pension Code are not included in the
15 aggregate extension. The extension for a special service area
16 is not included in the aggregate extension.

17 "Debt service extension base" means an amount equal to that
18 portion of the extension for a taxing district for the 1994
19 levy year, or for those taxing districts subject to this Law in
20 accordance with Section 18-213, except for those subject to
21 paragraph (2) of subsection (e) of Section 18-213, for the levy
22 year in which the referendum making this Law applicable to the
23 taxing district is held, or for those taxing districts subject
24 to this Law in accordance with paragraph (2) of subsection (e)
25 of Section 18-213 for the 1996 levy year, constituting an
26 extension for payment of principal and interest on bonds issued

1 by the taxing district without referendum, but not including
2 excluded non-referendum bonds. For park districts (i) that were
3 first subject to this Law in 1991 or 1995 and (ii) whose
4 extension for the 1994 levy year for the payment of principal
5 and interest on bonds issued by the park district without
6 referendum (but not including excluded non-referendum bonds)
7 was less than 51% of the amount for the 1991 levy year
8 constituting an extension for payment of principal and interest
9 on bonds issued by the park district without referendum (but
10 not including excluded non-referendum bonds), "debt service
11 extension base" means an amount equal to that portion of the
12 extension for the 1991 levy year constituting an extension for
13 payment of principal and interest on bonds issued by the park
14 district without referendum (but not including excluded
15 non-referendum bonds). A debt service extension base
16 established or increased at any time pursuant to any provision
17 of this Law, except Section 18-212, shall be increased each
18 year commencing with the later of (i) the 2009 levy year or
19 (ii) the first levy year in which this Law becomes applicable
20 to the taxing district, by the lesser of 5% or the percentage
21 increase in the Consumer Price Index during the 12-month
22 calendar year preceding the levy year. The debt service
23 extension base may be established or increased as provided
24 under Section 18-212. "Excluded non-referendum bonds" means
25 (i) bonds authorized by Public Act 88-503 and issued under
26 Section 20a of the Chicago Park District Act for aquarium and

1 museum projects; (ii) bonds issued under Section 15 of the
2 Local Government Debt Reform Act; or (iii) refunding
3 obligations issued to refund or to continue to refund
4 obligations initially issued pursuant to referendum.

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

13 "Aggregate extension base" means the taxing district's
14 last preceding aggregate extension as adjusted under Sections
15 18-135, 18-215, 18-230, and 18-206. An adjustment under Section
16 18-135 shall be made for the 2007 levy year and all subsequent
17 levy years whenever one or more counties within which a taxing
18 district is located (i) used estimated valuations or rates when
19 extending taxes in the taxing district for the last preceding
20 levy year that resulted in the over or under extension of
21 taxes, or (ii) increased or decreased the tax extension for the
22 last preceding levy year as required by Section 18-135(c).
23 Whenever an adjustment is required under Section 18-135, the
24 aggregate extension base of the taxing district shall be equal
25 to the amount that the aggregate extension of the taxing
26 district would have been for the last preceding levy year if

1 either or both (i) actual, rather than estimated, valuations or
2 rates had been used to calculate the extension of taxes for the
3 last levy year, or (ii) the tax extension for the last
4 preceding levy year had not been adjusted as required by
5 subsection (c) of Section 18-135.

6 Notwithstanding any other provision of law, for levy year
7 2012, the aggregate extension base for West Northfield School
8 District No. 31 in Cook County shall be \$12,654,592.

9 "Levy year" has the same meaning as "year" under Section
10 1-155.

11 "New property" means (i) the assessed value, after final
12 board of review or board of appeals action, of new improvements
13 or additions to existing improvements on any parcel of real
14 property that increase the assessed value of that real property
15 during the levy year multiplied by the equalization factor
16 issued by the Department under Section 17-30, (ii) the assessed
17 value, after final board of review or board of appeals action,
18 of real property not exempt from real estate taxation, which
19 real property was exempt from real estate taxation for any
20 portion of the immediately preceding levy year, multiplied by
21 the equalization factor issued by the Department under Section
22 17-30, including the assessed value, upon final stabilization
23 of occupancy after new construction is complete, of any real
24 property located within the boundaries of an otherwise or
25 previously exempt military reservation that is intended for
26 residential use and owned by or leased to a private corporation

1 or other entity, (iii) in counties that classify in accordance
2 with Section 4 of Article IX of the Illinois Constitution, an
3 incentive property's additional assessed value resulting from
4 a scheduled increase in the level of assessment as applied to
5 the first year final board of review market value, and (iv) any
6 increase in assessed value due to oil or gas production from an
7 oil or gas well required to be permitted under the Hydraulic
8 Fracturing Regulatory Act that was not produced in or accounted
9 for during the previous levy year. In addition, the county
10 clerk in a county containing a population of 3,000,000 or more
11 shall include in the 1997 recovered tax increment value for any
12 school district, any recovered tax increment value that was
13 applicable to the 1995 tax year calculations.

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

18 "Recovered tax increment value" means, except as otherwise
19 provided in this paragraph, the amount of the current year's
20 equalized assessed value, in the first year after a
21 municipality terminates the designation of an area as a
22 redevelopment project area previously established under the
23 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, previously
26 established under the Economic Development Project Area Tax

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

1 Tax Increment Allocation Act, "recovered tax increment value"
2 means the amount of the current year's equalized assessed value
3 of each taxable lot, block, tract, or parcel of real property
4 removed from the redevelopment project area over and above the
5 initial equalized assessed value of that real property before
6 removal from the redevelopment project area.

7 Except as otherwise provided in this Section, "limiting
8 rate" means a fraction the numerator of which is the last
9 preceding aggregate extension base times an amount equal to one
10 plus the extension limitation defined in this Section and the
11 denominator of which is the current year's equalized assessed
12 value of all real property in the territory under the
13 jurisdiction of the taxing district during the prior levy year.
14 For those taxing districts that reduced their aggregate
15 extension for the last preceding levy year, except for school
16 districts that reduced their extension for educational
17 purposes pursuant to Section 18-206, the highest aggregate
18 extension in any of the last 3 preceding levy years shall be
19 used for the purpose of computing the limiting rate. The
20 denominator shall not include new property or the recovered tax
21 increment value. If a new rate, a rate decrease, or a limiting
22 rate increase has been approved at an election held after March
23 21, 2006, then (i) the otherwise applicable limiting rate shall
24 be increased by the amount of the new rate or shall be reduced
25 by the amount of the rate decrease, as the case may be, or (ii)
26 in the case of a limiting rate increase, the limiting rate

1 shall be equal to the rate set forth in the proposition
2 approved by the voters for each of the years specified in the
3 proposition, after which the limiting rate of the taxing
4 district shall be calculated as otherwise provided. In the case
5 of a taxing district that obtained referendum approval for an
6 increased limiting rate on March 20, 2012, the limiting rate
7 for tax year 2012 shall be the rate that generates the
8 approximate total amount of taxes extendable for that tax year,
9 as set forth in the proposition approved by the voters; this
10 rate shall be the final rate applied by the county clerk for
11 the aggregate of all capped funds of the district for tax year
12 2012.

13 "Qualified school district" means a school district that
14 (i) would otherwise be subject to a 0% extension limitation for
15 the applicable levy year and (ii) has been designated, through
16 the State Board of Education's School District Financial
17 Profile System, as on financial watch status in the report
18 issued in the applicable levy year. In addition, a school
19 district that (i) would otherwise be subject to a 0% extension
20 limitation for the applicable levy year and (ii) has been
21 granted a financial hardship exemption from this amendatory Act
22 of the 100th General Assembly by the State Superintendent of
23 Education is also considered a qualified school district; to be
24 eligible for such an exemption, the district must be
25 designated, through the State Board of Education's School
26 District Financial Profile System, as on financial early

1 warning status in the report issued in the applicable levy
2 year.

3 After independently verifying that a district is on
4 financial watch status or financial early warning status, the
5 State Superintendent shall notify the appropriate taxing
6 authorities that the district is to be exempt from the
7 provisions of this amendatory Act of the 100th General Assembly
8 for the next applicable levy year. The exemption shall be for a
9 period of one levy year. School districts may reapply on an
10 annual basis to be exempt from the provisions of this
11 amendatory Act of the 100th General Assembly; except that
12 school districts that qualify as a result of being on financial
13 watch status need not reapply.

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

16 (35 ILCS 200/18-205)

17 Sec. 18-205. Referendum to increase the extension
18 limitation.

19 (a) A taxing district is limited to an extension limitation
20 as defined in Section 18-185 of 5% or the percentage increase
21 in the Consumer Price Index during the 12-month calendar year
22 preceding the levy year, whichever is less. A taxing district
23 may increase its extension limitation for one or more levy
24 years if that taxing district holds a referendum before the
25 levy date for the first levy year at which a majority of voters

1 voting on the issue approves adoption of a higher extension
2 limitation. Referenda shall be conducted at a regularly
3 scheduled election in accordance with the Election Code.

4 (b) The question shall be presented in substantially the
5 following manner ~~for all elections held after March 21, 2006:~~

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

17 (c) The votes must be recorded as "Yes" or "No".

18 If a majority of voters voting on the issue approves the
19 adoption of the increase, the increase shall be applicable for
20 each levy year specified.

21 (d) The ballot for any question submitted pursuant to this
22 Section shall have printed thereon, but not as a part of the
23 question submitted, only the following supplemental
24 information (which shall be supplied to the election authority
25 by the taxing district) in substantially the following form:

26 (1) For the (insert the first levy year for which the

1 increased extension limitation will be applicable) levy
2 year the approximate amount of the additional tax
3 extendable against property containing a single family
4 residence and having a fair market value at the time of the
5 referendum of \$100,000 is estimated to be \$....

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

18 Paragraph (2) shall be included only if the increased
19 extension limitation will be applicable for more than one year
20 and shall list each levy year for which the increased extension
21 limitation will be applicable. The additional tax shown for
22 each levy year shall be the approximate dollar amount of the
23 increase over the amount of the most recently completed
24 extension at the time the submission of the question is
25 initiated by the taxing district. The approximate amount of the
26 additional tax extendable shown in paragraphs (1) and (2) shall

1 be calculated by multiplying \$100,000 (the fair market value of
2 the property without regard to any property tax exemptions) by
3 (i) the percentage level of assessment prescribed for that
4 property by statute, or by ordinance of the county board in
5 counties that classify property for purposes of taxation in
6 accordance with Section 4 of Article IX of the Illinois
7 Constitution; (ii) the most recent final equalization factor
8 certified to the county clerk by the Department of Revenue at
9 the time the taxing district initiates the submission of the
10 proposition to the electors; (iii) the last known aggregate
11 extension base of the taxing district at the time the
12 submission of the question is initiated by the taxing district;
13 and (iv) the difference between the percentage increase
14 proposed in the question and the otherwise applicable extension
15 limitation under Section 18-185 ~~the lesser of 5% or the~~
16 ~~percentage increase in the Consumer Price Index for the prior~~
17 ~~levy year~~ (if the extension limitation is based on the
18 percentage increase in the Consumer Price Index for the prior
19 levy year, then ~~or~~ an estimate of the percentage increase for
20 the prior levy year may be used if the increase is unavailable
21 at the time the submission of the question is initiated by the
22 taxing district); and dividing the result by the last known
23 equalized assessed value of the taxing district at the time the
24 submission of the question is initiated by the taxing district.
25 This amendatory Act of the 97th General Assembly is intended to
26 clarify the existing requirements of this Section, and shall

1 not be construed to validate any prior non-compliant referendum
2 language. Any notice required to be published in connection
3 with the submission of the question shall also contain this
4 supplemental information and shall not contain any other
5 supplemental information. Any error, miscalculation, or
6 inaccuracy in computing any amount set forth on the ballot or
7 in the notice that is not deliberate shall not invalidate or
8 affect the validity of any proposition approved. Notice of the
9 referendum shall be published and posted as otherwise required
10 by law, and the submission of the question shall be initiated
11 as provided by law.

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

13 (35 ILCS 200/18-213)

14 Sec. 18-213. Referenda on applicability of the Property Tax
15 Extension Limitation Law.

16 (a) The provisions of this Section do not apply to a taxing
17 district subject to this Law because a majority of its 1990
18 equalized assessed value is in a county or counties contiguous
19 to a county of 3,000,000 or more inhabitants, or because a
20 majority of its 1994 equalized assessed value is in an affected
21 county and the taxing district was not subject to this Law
22 before the 1995 levy year.

23 (b) The county board of a county that is not subject to
24 this Law may, by ordinance or resolution, submit to the voters
25 of the county the question of whether to make all non-home rule

1 taxing districts that have all or a portion of their equalized
2 assessed valuation situated in the county subject to this Law
3 in the manner set forth in this Section.

4 For purposes of this Section only:

5 "Taxing district" has the same meaning provided in Section
6 1-150.

7 "Equalized assessed valuation" means the equalized
8 assessed valuation for a taxing district for the immediately
9 preceding levy year.

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

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

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

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

25 (d) The county clerk shall order the proposition submitted
26 to the electors of the county at the election specified in the

1 ordinance or resolution. If part of the county is under the
2 jurisdiction of a board or boards of election commissioners,
3 the county clerk shall submit a certified copy of the ordinance
4 or resolution to each board of election commissioners, which
5 shall order the proposition submitted to the electors of the
6 taxing district within its jurisdiction at the election
7 specified in the ordinance or resolution.

8 (e) (1) With respect to taxing districts having all of
9 their equalized assessed valuation located in the county,
10 if a majority of the votes cast on the proposition are in
11 favor of the proposition, then this Law becomes applicable
12 to the taxing district beginning on January 1 of the year
13 following the date of the referendum.

14 (2) With respect to taxing districts that meet all the
15 following conditions this Law shall become applicable to
16 the taxing district beginning on January 1, 1997. The
17 districts to which this paragraph (2) is applicable

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

20 (B) have equalized assessed valuation in an
21 affected county,

22 (C) meet the condition that each county, other than
23 an affected county, in which any of the equalized
24 assessed valuation of the taxing district is located
25 has held a referendum under this Section at any
26 election, except a consolidated primary election, held

1 prior to the effective date of this amendatory Act of
2 1997, and

3 (D) have a majority of the district's equalized
4 assessed valuation located in one or more counties in
5 each of which the voters have approved a referendum
6 under this Section prior to the effective date of this
7 amendatory Act of 1997. For purposes of this Section,
8 in determining whether a majority of the equalized
9 assessed valuation of the taxing district is located in
10 one or more counties in which the voters have approved
11 a referendum under this Section, the equalized
12 assessed valuation of the taxing district in any
13 affected county shall be included with the equalized
14 assessed value of the taxing district in counties in
15 which the voters have approved the referendum.

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

1 applicable to the taxing district on January 1 of the year
2 following the year in which the last referendum in a county
3 in which the taxing district has any equalized assessed
4 valuation is held. For the purposes of this Law, the last
5 referendum shall be deemed to be the referendum making this
6 Law applicable to the taxing district. For purposes of this
7 Section, in determining whether a majority of the equalized
8 assessed valuation of the taxing district is located in one
9 or more counties that have approved a referendum under this
10 Section, the equalized assessed valuation of the taxing
11 district in any affected county shall be included with the
12 equalized assessed value of the taxing district in counties
13 that have approved the referendum.

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

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

11 (h) A referendum may not be held under this Section on or
12 after the effective date of this amendatory Act of the 100th
13 General Assembly with respect to levy year 2018 or 2019 if a
14 referendum is held under Section 18-213.1 by the same county.

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

16 (35 ILCS 200/18-213.1 new)

17 Sec. 18-213.1. Referenda on the applicability of a property
18 tax freeze.

19 (a) Notwithstanding any other provision of law, at the
20 general election or the general primary election occurring in
21 calendar year 2018, the county board of a county other than
22 Cook, Lake, McHenry, Kane, DuPage, or Will County may, by
23 ordinance or resolution, submit to the voters of the county the
24 question of whether to make all taxing districts that have all
25 or the greatest portion of their equalized assessed valuation

1 situated in the county subject to a property tax freeze for
2 levy years 2018 and 2019.

3 (b) The county clerk shall order the proposition submitted
4 to the electors of the county at the election specified in the
5 ordinance or resolution. A referendum may not be held under
6 this Section if a referendum is held by the same county under
7 Section 18-213 at the general election or the general primary
8 election occurring in calendar year 2018.

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

11 Shall a property tax freeze apply to all home rule and
12 non-home rule taxing districts in (County) for levy years
13 2018 and 2019? This would mean that the aggregate extension
14 for each taxing district (meaning the annual corporate
15 extension for the taxing district and certain special
16 purpose extensions that are made annually for the taxing
17 district) may not be increased above the taxing district's
18 last preceding aggregate extension, subject to certain
19 adjustments, unless that increase is approved by the voters
20 of the taxing district by referendum.

21 (d) Votes on propositions submitted under this Section
22 shall be recorded as "yes" or "no".

23 (e) Referenda held under this Section shall be conducted in
24 accordance with the Election Code.

25 (f) As used in this Section:

26 "Subject to a property tax freeze" means that the

1 taxing districts in that county are subject to an extension
2 limitation of 0% or the rate of increase approved by the
3 voters under Section 18-205; and

4 "Taxing district" has the same meaning provided in
5 Section 1-150, except that: (i) the term "taxing district"
6 does not include a school district that has been designated
7 as a qualified school district for the applicable levy
8 year; and (ii) for levy years 2018 and 2019, the term
9 "taxing district" includes both home rule units and
10 non-home rule units.

11 (35 ILCS 200/18-214)

12 Sec. 18-214. Referenda on removal of the applicability of
13 the Property Tax Extension Limitation Law to non-home rule
14 taxing districts.

15 (a) The provisions of this Section do not apply to a taxing
16 district that is subject to this Law because a majority of its
17 1990 equalized assessed value is in a county or counties
18 contiguous to a county of 3,000,000 or more inhabitants, or
19 because a majority of its 1994 equalized assessed value is in
20 an affected county and the taxing district was not subject to
21 this Law before the 1995 levy year.

22 (b) For purposes of this Section only:

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

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

4 (c) The county board of a county that became subject to
5 this Law by a referendum approved by the voters of the county
6 under Section 18-213 may, by ordinance or resolution, in the
7 manner set forth in this Section, submit to the voters of the
8 county the question of whether this Law applies to all non-home
9 rule taxing districts that have all or a portion of their
10 equalized assessed valuation situated in the county in the
11 manner set forth in this Section.

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

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

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

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

1 (e) The county clerk shall order the proposition submitted
2 to the electors of the county at the election specified in the
3 ordinance or resolution. If part of the county is under the
4 jurisdiction of a board or boards of election commissioners,
5 the county clerk shall submit a certified copy of the ordinance
6 or resolution to each board of election commissioners, which
7 shall order the proposition submitted to the electors of the
8 taxing district within its jurisdiction at the election
9 specified in the ordinance or resolution.

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

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

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

1 (2) The majority of the equalized assessed valuation of
2 the taxing district, other than any equalized assessed
3 valuation in an affected county, is in one or more counties
4 in which the voters rejected the proposition. For purposes
5 of this Section, in determining whether a majority of the
6 equalized assessed valuation of the taxing district is
7 located in one or more counties in which the voters have
8 rejected the proposition under this Section, the equalized
9 assessed valuation of any taxing district in a county which
10 has held a referendum under Section 18-213 at which the
11 voters rejected that proposition, at the most recent
12 election at which the question was on the ballot in the
13 county, will be included with the equalized assessed value
14 of the taxing district in counties in which the voters have
15 rejected the referendum held under this Section.

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

1 longer subject to this Law, the Department of Revenue shall
2 notify the taxing district and the county clerks of all of the
3 counties in which a portion of the equalized assessed valuation
4 of the taxing district is located that, beginning on January 1
5 of the year following the date of the last referendum, the
6 taxing district is no longer subject to this Law.

7 (i) Notwithstanding any other provision of law, no
8 referenda may be held under this Section with respect to levy
9 year 2017 or 2018.

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

11 (35 ILCS 200/18-242 new)

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

15 Section 99. Effective date. This Act takes effect upon
16 becoming law."