

1 AN ACT concerning property taxes.

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

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 18-210 and 18-230 as follows:

6 (35 ILCS 200/18-210)

7 Sec. 18-210. Establishing a new levy. Except as provided  
8 in Section 18-215, as it relates to a transfer of a service  
9 and, except as provided in subsection (b) of Section 18-230  
10 as it relates to fire protection districts, before a county  
11 clerk may extend taxes for funds subject to the limitations  
12 of this Law, a new taxing district or a taxing district with  
13 an aggregate extension base of zero shall hold a referendum  
14 establishing a maximum aggregate extension for the levy year.  
15 The maximum aggregate extension is established for the  
16 current levy year if a taxing district has held a referendum  
17 before the levy date at which the majority voting on the  
18 issue approves its adoption. The referendum under this  
19 Section may be held at the same time as the referendum on  
20 creating a new taxing district. The question shall be  
21 submitted to the voters at a regularly scheduled election in  
22 accordance with the Election Code provided that notice of  
23 referendum, if held before July 1, 1999, has been given in  
24 accordance with the provisions of Section 12-5 of the  
25 Election Code in effect at the time of the bond referendum,  
26 at least 10 and not more than 45 days before the date of the  
27 election, notwithstanding the time for publication otherwise  
28 imposed by Section 12-5. Notices required in connection with  
29 the submission of public questions on or after July 1, 1999  
30 shall be as set forth in Section 12-5 of the Election Code.  
31 The question shall be submitted in substantially the

1 following form:

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3 Under the Property Tax Extension

4 Limitation Law, may an YES

5 aggregate extension not to exceed ...

6 (aggregate extension amount) ... -----

7 be made for the ... (taxing

8 district name) ... for the NO

9 ... (levy year) ... levy year?

10 -----

11 If a majority of voters voting on the increase approves the  
12 adoption of the aggregate extension, the extension shall be  
13 effective for the levy year specified.

14 (Source: P.A. 90-812, eff. 1-26-99; 91-57, eff. 6-30-99.)

15 (35 ILCS 200/18-230)

16 Sec. 18-230. Rate increase or decrease factor.

17 (a) Except as provided in subsection (b) with respect to  
18 fire protection districts, when a new rate or a rate increase  
19 or decrease first effective for the current levy year has  
20 been approved by referendum, the aggregate extension base, as  
21 adjusted in Sections 18-215 and 18-220, shall be multiplied  
22 by a rate increase (or decrease) factor. The numerator of the  
23 rate increase (or decrease) factor is the total combined rate  
24 for the funds that made up the aggregate extension for the  
25 taxing district for the prior year plus the rate increase  
26 approved or minus the rate decrease approved. The denominator  
27 of the rate increase or decrease factor is the total combined  
28 rate for the funds that made up the aggregate extension for  
29 the prior year. For those taxing districts for which a new  
30 rate or a rate increase has been approved by referendum held  
31 after December 31, 1988, and that did not increase their rate  
32 to the new maximum rate for that fund, the rate increase  
33 factor shall be adjusted for 4 levy years after the year of

1 the referendum by a factor the numerator of which is the  
2 portion of the new or increased rate for which taxes were not  
3 extended plus the aggregate rate in effect for the levy year  
4 prior to the levy year in which the referendum was passed and  
5 the denominator of which is the aggregate rate in effect for  
6 the levy year prior to the levy year in which the referendum  
7 was passed.

8 (b) If a new fire protection district is formed by  
9 referendum under the Fire Protection District Act, the  
10 aggregate extension base for the district shall automatically  
11 be established for the levy year in which the new fire  
12 protection district is formed at the rate authorized for  
13 corporate purposes under Section 14 of the Fire Protection  
14 District Act.

15 (Source: P.A. 87-17; 88-455.)