



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB0359

by Rep. Mark Batinick

#### SYNOPSIS AS INTRODUCED:

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

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

LRB100 06329 HLH 16367 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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

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

7 (35 ILCS 200/18-185)

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

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

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

15 "Extension limitation", for levy years prior to 2017, means  
16 (a) the lesser of 5% or the percentage increase in the Consumer  
17 Price Index during the 12-month calendar year preceding the  
18 levy year or (b) the rate of increase approved by voters under  
19 Section 18-205.

20 "Extension limitation", beginning in levy year 2017, means  
21 0% or the rate of increase approved by the voters under Section  
22 18-205.

23 "Affected county" means a county of 3,000,000 or more

1 inhabitants or a county contiguous to a county of 3,000,000 or  
2 more inhabitants.

3 "Taxing district" has the same meaning provided in Section  
4 1-150, except as otherwise provided in this Section. For the  
5 1991 through 1994 levy years only, "taxing district" includes  
6 only each non-home rule taxing district having the majority of  
7 its 1990 equalized assessed value within any county or counties  
8 contiguous to a county with 3,000,000 or more inhabitants.  
9 Beginning with the 1995 levy year and through the 2016 levy  
10 year, "taxing district" includes only each non-home rule taxing  
11 district subject to this Law before the 1995 levy year and each  
12 non-home rule taxing district not subject to this Law before  
13 the 1995 levy year having the majority of its 1994 equalized  
14 assessed value in an affected county or counties. Beginning  
15 with the levy year in which this Law becomes applicable to a  
16 taxing district as provided in Section 18-213, "taxing  
17 district" also includes those taxing districts made subject to  
18 this Law as provided in Section 18-213. Beginning with the 2017  
19 levy year, "taxing district" has the same meaning provided in  
20 Section 1-150 and includes home rule units.

21 "Aggregate extension" for taxing districts to which this  
22 Law applied before the 1995 levy year means the annual  
23 corporate extension for the taxing district and those special  
24 purpose extensions that are made annually for the taxing  
25 district, excluding special purpose extensions: (a) made for  
26 the taxing district to pay interest or principal on general

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

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

1 assets, property, liabilities, obligations, and  
2 responsibilities of a road district abolished under the  
3 provisions of Section 6-133 of the Illinois Highway Code.

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

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

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

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



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

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

26 "Aggregate extension" for all taxing districts to which

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

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

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

1 of this Law, except Section 18-212, shall be increased each  
2 year commencing with the later of (i) the 2009 levy year or  
3 (ii) the first levy year in which this Law becomes applicable  
4 to the taxing district, by (A) for levy years prior to the 2017  
5 levy year, the lesser of 5% or the percentage increase in the  
6 Consumer Price Index during the 12-month calendar year  
7 preceding the levy year or (B) beginning with the 2017 levy  
8 year, 0%. The debt service extension base may be established or  
9 increased as provided under Section 18-212. "Excluded  
10 non-referendum bonds" means (i) bonds authorized by Public Act  
11 88-503 and issued under Section 20a of the Chicago Park  
12 District Act for aquarium and museum projects; (ii) bonds  
13 issued under Section 15 of the Local Government Debt Reform  
14 Act; or (iii) refunding obligations issued to refund or to  
15 continue to refund obligations initially issued pursuant to  
16 referendum.

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

25 "Aggregate extension base" means the taxing district's  
26 last preceding aggregate extension as adjusted under Sections

1 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
2 shall be made for the 2007 levy year and all subsequent levy  
3 years whenever one or more counties within which a taxing  
4 district is located (i) used estimated valuations or rates when  
5 extending taxes in the taxing district for the last preceding  
6 levy year that resulted in the over or under extension of  
7 taxes, or (ii) increased or decreased the tax extension for the  
8 last preceding levy year as required by Section 18-135(c).  
9 Whenever an adjustment is required under Section 18-135, the  
10 aggregate extension base of the taxing district shall be equal  
11 to the amount that the aggregate extension of the taxing  
12 district would have been for the last preceding levy year if  
13 either or both (i) actual, rather than estimated, valuations or  
14 rates had been used to calculate the extension of taxes for the  
15 last levy year, or (ii) the tax extension for the last  
16 preceding levy year had not been adjusted as required by  
17 subsection (c) of Section 18-135.

18 Notwithstanding any other provision of law, for levy year  
19 2012, the aggregate extension base for West Northfield School  
20 District No. 31 in Cook County shall be \$12,654,592.

21 "Levy year" has the same meaning as "year" under Section  
22 1-155.

23 "New property" means (i) the assessed value, after final  
24 board of review or board of appeals action, of new improvements  
25 or additions to existing improvements on any parcel of real  
26 property that increase the assessed value of that real property

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

26 "Qualified airport authority" means an airport authority



1 organized under the Airport Authorities Act and located in a  
2 county bordering on the State of Wisconsin and having a  
3 population in excess of 200,000 and not greater than 500,000.

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

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

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

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

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

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

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

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

7           "Extension limitation", for levy years prior to 2017, means  
8 (a) the lesser of 5% or the percentage increase in the Consumer  
9 Price Index during the 12-month calendar year preceding the  
10 levy year or (b) the rate of increase approved by voters under  
11 Section 18-205.

12           "Extension limitation", beginning in levy year 2017, means  
13 0% or the rate of increase approved by the voters under Section  
14 18-205.

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

18           "Taxing district" has the same meaning provided in Section  
19 1-150, except as otherwise provided in this Section. For the  
20 1991 through 1994 levy years only, "taxing district" includes  
21 only each non-home rule taxing district having the majority of  
22 its 1990 equalized assessed value within any county or counties  
23 contiguous to a county with 3,000,000 or more inhabitants.  
24 Beginning with the 1995 levy year and through the 2016 levy  
25 year, "taxing district" includes only each non-home rule taxing  
26 district subject to this Law before the 1995 levy year and each

1 non-home rule taxing district not subject to this Law before  
2 the 1995 levy year having the majority of its 1994 equalized  
3 assessed value in an affected county or counties. Beginning  
4 with the levy year in which this Law becomes applicable to a  
5 taxing district as provided in Section 18-213, "taxing  
6 district" also includes those taxing districts made subject to  
7 this Law as provided in Section 18-213. Beginning with the 2017  
8 levy year, "taxing district" has the same meaning provided in  
9 Section 1-150 and includes home rule units.

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

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

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

19 "Aggregate extension" for the taxing districts to which  
20 this Law did not apply before the 1995 levy year (except taxing  
21 districts subject to this Law in accordance with Section 18-213  
22 or this amendatory Act of the 100th General Assembly) means the  
23 annual corporate extension for the taxing district and those  
24 special purpose extensions that are made annually for the  
25 taxing district, excluding special purpose extensions: (a)  
26 made for the taxing district to pay interest or principal on

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



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

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

9 "Aggregate extension" for all taxing districts to which  
10 this Law applies in accordance with Section 18-213, except for  
11 those taxing districts subject to 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 date on which the referendum making this Law applicable to  
20 the taxing district is held; (c) made for any taxing district  
21 to pay interest or principal on bonds issued to refund or  
22 continue to refund those bonds issued before the date on which  
23 the referendum making this Law applicable to the taxing  
24 district is held; (d) made for any taxing district to pay  
25 interest or principal on bonds issued to refund or continue to  
26 refund bonds issued after the date on which the referendum

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

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

18 "Aggregate extension" for all taxing districts to which  
19 this Law applies in accordance with paragraph (2) of subsection  
20 (e) of Section 18-213 or this amendatory Act of the 100th  
21 General Assembly means the annual corporate extension for the  
22 taxing district and those special purpose extensions that are  
23 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 "Debt service extension base" means an amount equal to that  
20 portion of the extension for a taxing district ~~for the 1994~~  
21 ~~levy year, or for those taxing districts subject to this Law in~~  
22 ~~accordance with Section 18-213, except for those subject to~~  
23 ~~paragraph (2) of subsection (c) of Section 18-213, for the levy~~  
24 ~~year in which the referendum making this Law applicable to the~~  
25 ~~taxing district is held, or for those taxing districts subject~~  
26 ~~to this Law in accordance with paragraph (2) of subsection (c)~~

1 ~~of Section 18-213 for the 1996 levy year,~~ constituting an  
2 extension for payment of principal and interest on bonds issued  
3 by the taxing district without referendum, but not including  
4 excluded non-referendum bonds. For park districts (i) that were  
5 first subject to this Law in 1991 or 1995 and (ii) whose  
6 extension for the 1994 levy year for the payment of principal  
7 and interest on bonds issued by the park district without  
8 referendum (but not including excluded non-referendum bonds)  
9 was less than 51% of the amount for the 1991 levy year  
10 constituting an extension for payment of principal and interest  
11 on bonds issued by the park district without referendum (but  
12 not including excluded non-referendum bonds), "debt service  
13 extension base" means an amount equal to that portion of the  
14 extension for the 1991 levy year constituting an extension for  
15 payment of principal and interest on bonds issued by the park  
16 district without referendum (but not including excluded  
17 non-referendum bonds). A debt service extension base  
18 established or increased at any time pursuant to any provision  
19 of this Law, except Section 18-212, shall be increased each  
20 year commencing with the later of (i) the 2009 levy year or  
21 (ii) the first levy year in which this Law becomes applicable  
22 to the taxing district, by (A) for levy years prior to the 2017  
23 levy year, the lesser of 5% or the percentage increase in the  
24 Consumer Price Index during the 12-month calendar year  
25 preceding the levy year or (B) beginning with the 2017 levy  
26 year, 0%. The debt service extension base may be established or

1 increased as provided under Section 18-212. "Excluded  
2 non-referendum bonds" means (i) bonds authorized by Public Act  
3 88-503 and issued under Section 20a of the Chicago Park  
4 District Act for aquarium and museum projects; (ii) bonds  
5 issued under Section 15 of the Local Government Debt Reform  
6 Act; or (iii) refunding obligations issued to refund or to  
7 continue to refund obligations initially issued pursuant to  
8 referendum.

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

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



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

10 Notwithstanding any other provision of law, for levy year  
11 2012, the aggregate extension base for West Northfield School  
12 District No. 31 in Cook County shall be \$12,654,592.

13 "Levy year" has the same meaning as "year" under Section  
14 1-155.

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

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

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

22 "Recovered tax increment value" means, except as otherwise  
23 provided in this paragraph, the amount of the current year's  
24 equalized assessed value, in the first year after a  
25 municipality terminates the designation of an area as a  
26 redevelopment project area previously established under the

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

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

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

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

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

17 (35 ILCS 200/18-205)

18 Sec. 18-205. Referendum to increase the extension  
19 limitation. A taxing district is limited to an extension  
20 limitation as defined in Section 18-185 ~~of 5% or the percentage~~  
21 ~~increase in the Consumer Price Index during the 12-month~~  
22 ~~calendar year preceding the levy year, whichever is less.~~ A  
23 taxing district may increase its extension limitation for one  
24 or more levy years if that taxing district holds a referendum  
25 before the levy date for the first levy year at which a

1 majority of voters voting on the issue approves adoption of a  
2 higher extension limitation. Referenda shall be conducted at a  
3 regularly scheduled election in accordance with the Election  
4 Code. 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 (extension limitation  
12          under Section 18-185) ~~the lesser of 5% or the percentage~~  
13          ~~increase in the Consumer Price Index over the prior levy~~  
14          ~~year~~ to (insert the percentage of the proposed increase)%  
15          per year for (insert each levy year for which the increased  
16          extension limitation will apply)?

17 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           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 (A) the lesser of 5% or the  
15 percentage increase in the Consumer Price Index for the prior  
16 levy year (or an estimate of the percentage increase for the  
17 prior levy year if the increase is unavailable at the time the  
18 submission of the question is initiated by the taxing district)  
19 or (B) 0%, as applicable; and dividing the result by the last  
20 known equalized assessed value of the taxing district at the  
21 time the submission of the question is initiated by the taxing  
22 district. This amendatory Act of the 97th General Assembly is  
23 intended to clarify the existing requirements of this Section,  
24 and shall not be construed to validate any prior non-compliant  
25 referendum language. Any notice required to be published in  
26 connection with the submission of the question shall also



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

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

10 (35 ILCS 200/18-212)

11 Sec. 18-212. Referendum on debt service extension base. A  
12 taxing district may establish or increase its debt service  
13 extension base if (i) that taxing district holds a referendum  
14 before the date on which the levy must be filed with the county  
15 clerk of the county or counties in which the taxing district is  
16 situated and (ii) a majority of voters voting on the issue  
17 approves the establishment of or increase in the debt service  
18 extension base. A debt service extension base established or  
19 increased by a referendum held pursuant to this Section after  
20 February 2, 2010 and prior to the effective date of this  
21 amendatory Act of the 100th General Assembly, shall be  
22 increased each year, commencing with the first levy year  
23 beginning after the date of the referendum, by the lesser of 5%  
24 or the percentage increase in the Consumer Price Index during  
25 the 12-month calendar year preceding the levy year if the

1 optional language concerning the annual increase is included in  
2 the question submitted to the electors of the taxing district.  
3 Referenda under this Section shall be conducted at a regularly  
4 scheduled election in accordance with the Election Code. The  
5 governing body of the taxing district shall certify the  
6 question to the proper election authorities who shall submit  
7 the question to the electors of the taxing district in  
8 substantially the following form:

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

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

20 If a majority of voters voting on the issue approves the  
21 establishment of or increase in the debt service extension  
22 base, the establishment of or increase in the debt service  
23 extension base shall be applicable for the levy years  
24 specified.

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

1 (35 ILCS 200/18-213)

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

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

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

18 For purposes of this Section only:

19 "Taxing district" has the same meaning provided in Section  
20 1-150.

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

24 (c) The ordinance or resolution shall request the  
25 submission of the proposition at any election, except a  
26 consolidated primary election, for the purpose of voting for or

1 against making the Property Tax Extension Limitation Law  
2 applicable to all non-home rule taxing districts that have all  
3 or a portion of their equalized assessed valuation situated in  
4 the county.

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

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

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

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

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

1 following the date of the referendum.

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

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

8 (B) have equalized assessed valuation in an  
9 affected county,

10 (C) meet the condition that each county, other than  
11 an affected county, in which any of the equalized  
12 assessed valuation of the taxing district is located  
13 has held a referendum under this Section at any  
14 election, except a consolidated primary election, held  
15 prior to the effective date of this amendatory Act of  
16 1997, and

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

1 affected county shall be included with the equalized  
2 assessed value of the taxing district in counties in  
3 which the voters have approved the referendum.

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

1           that have approved the referendum.

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

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

25           (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  
26 manner set forth in this Section.



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

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

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

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

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

25           (f) With respect to taxing districts having all of their  
26 equalized assessed valuation located in one county, if a

1 majority of the votes cast on the proposition are against the  
2 proposition, then this Law shall not apply to the taxing  
3 district beginning on January 1 of the year following the date  
4 of the referendum.

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

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

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

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

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

22 (i) Notwithstanding any other provision of law, no  
23 referendum may be submitted under this Section for taxable year  
24 2017 or thereafter.

25 (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.

5 Section 90. The State Mandates Act is amended by adding  
6 Section 8.41 as follows:

7 (30 ILCS 805/8.41 new)

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

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

19 Section 99. Effective date. This Act takes effect upon  
20 becoming law.