



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB0382

by Rep. Sam Yingling

#### 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  
30 ILCS 805/8.41 new

Amends the Property Tax Code. Provides that, beginning with the 2016 levy year, the Property Tax Extension Limitation Law applies to all non-home rule taxing districts. Provides that, beginning with the 2016 levy year, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB100 03665 HLH 13670 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 as follows:

6 (35 ILCS 200/18-185)

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

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

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

14 "Extension limitation", for levy years prior to 2016, means  
15 (a) the lesser of 5% or the percentage increase in the Consumer  
16 Price Index during the 12-month calendar year preceding the  
17 levy year or (b) the rate of increase approved by voters under  
18 Section 18-205.

19 "Extension limitation", beginning in levy year 2016, means  
20 0% or the rate of increase approved by the voters under Section  
21 18-205.

22 "Affected county" means a county of 3,000,000 or more  
23 inhabitants or a county contiguous to a county of 3,000,000 or

1 more inhabitants.

2 "Taxing district" has the same meaning provided in Section  
3 1-150, except as otherwise provided in this Section. For the  
4 1991 through 1994 levy years only, "taxing district" includes  
5 only each non-home rule taxing district having the majority of  
6 its 1990 equalized assessed value within any county or counties  
7 contiguous to a county with 3,000,000 or more inhabitants.  
8 Beginning with the 1995 levy year and through the 2015 levy  
9 year, "taxing district" includes only each non-home rule taxing  
10 district subject to this Law before the 1995 levy year and each  
11 non-home rule taxing district not subject to this Law before  
12 the 1995 levy year having the majority of its 1994 equalized  
13 assessed value in an affected county or counties. Beginning  
14 with the levy year in which this Law becomes applicable to a  
15 taxing district as provided in Section 18-213, "taxing  
16 district" also includes those taxing districts made subject to  
17 this Law as provided in Section 18-213. Beginning with the 2016  
18 levy year, "taxing district" has the same meaning provided in  
19 Section 1-150, but does not include home rule units.

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

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

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

1 responsibilities of a road district abolished under the  
2 provisions of Section 6-133 of the Illinois Highway Code.

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

1 under a building commission lease when the lease payments are  
2 for the retirement of bonds issued by the commission before  
3 March 1, 1995 to pay for the building project; (g) made for  
4 payments due under installment contracts entered into before  
5 March 1, 1995; (h) made for payments of principal and interest  
6 on bonds issued under the Metropolitan Water Reclamation  
7 District Act to finance construction projects initiated before  
8 October 1, 1991; (h-4) made for stormwater management purposes  
9 by the Metropolitan Water Reclamation District of Greater  
10 Chicago under Section 12 of the Metropolitan Water Reclamation  
11 District Act; (i) made for payments of principal and interest  
12 on limited bonds, as defined in Section 3 of the Local  
13 Government Debt Reform Act, in an amount not to exceed the debt  
14 service extension base less the amount in items (b), (c), and  
15 (e) of this definition for non-referendum obligations, except  
16 obligations initially issued pursuant to referendum and bonds  
17 described in subsection (h) of this definition; (j) made for  
18 payments of principal and interest on bonds issued under  
19 Section 15 of the Local Government Debt Reform Act; (k) made  
20 for payments of principal and interest on bonds authorized by  
21 Public Act 88-503 and issued under Section 20a of the Chicago  
22 Park District Act for aquarium or museum projects; (l) made for  
23 payments of principal and interest on bonds authorized by  
24 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section  
25 21.2 of the Cook County Forest Preserve District Act, (ii)  
26 issued under Section 42 of the Cook County Forest Preserve

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

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



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

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

25 "Aggregate extension" for all taxing districts to which  
26 this Law applies in accordance with paragraph (2) of subsection

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

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

26 "Debt service extension base" means an amount equal to that

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

1 year commencing with the later of (i) the 2009 levy year or  
2 (ii) the first levy year in which this Law becomes applicable  
3 to the taxing district, by (A) for levy years prior to the 2016  
4 levy year, the lesser of 5% or the percentage increase in the  
5 Consumer Price Index during the 12-month calendar year  
6 preceding the levy year or (B) beginning with the 2016 levy  
7 year, 0%. The debt service extension base may be established or  
8 increased as provided under Section 18-212. "Excluded  
9 non-referendum bonds" means (i) bonds authorized by Public Act  
10 88-503 and issued under Section 20a of the Chicago Park  
11 District Act for aquarium and museum projects; (ii) bonds  
12 issued under Section 15 of the Local Government Debt Reform  
13 Act; or (iii) refunding obligations issued to refund or to  
14 continue to refund obligations initially issued pursuant to  
15 referendum.

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

24 "Aggregate extension base" means the taxing district's  
25 last preceding aggregate extension as adjusted under Sections  
26 18-135, 18-215, and 18-230. An adjustment under Section 18-135

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

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

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

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

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

25 "Qualified airport authority" means an airport authority  
26 organized under the Airport Authorities Act and located in a



1 county bordering on the State of Wisconsin and having a  
2 population in excess of 200,000 and not greater than 500,000.

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

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

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

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

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

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

25 Sec. 18-185. Short title; definitions. This Division 5 may

1 be cited as the Property Tax Extension Limitation Law. As used  
2 in this Division 5:

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

6 "Extension limitation", for levy years prior to 2016, means  
7 (a) the lesser of 5% or the percentage increase in the Consumer  
8 Price Index during the 12-month calendar year preceding the  
9 levy year or (b) the rate of increase approved by voters under  
10 Section 18-205.

11 "Extension limitation", beginning in levy year 2016, means  
12 0% or the rate of increase approved by the voters under Section  
13 18-205.

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

17 "Taxing district" has the same meaning provided in Section  
18 1-150, except as otherwise provided in this Section. For the  
19 1991 through 1994 levy years only, "taxing district" includes  
20 only each non-home rule taxing district having the majority of  
21 its 1990 equalized assessed value within any county or counties  
22 contiguous to a county with 3,000,000 or more inhabitants.  
23 Beginning with the 1995 levy year and through the 2015 levy  
24 year, "taxing district" includes only each non-home rule taxing  
25 district subject to this Law before the 1995 levy year and each  
26 non-home rule taxing district not subject to this Law before

1 the 1995 levy year having the majority of its 1994 equalized  
2 assessed value in an affected county or counties. Beginning  
3 with the levy year in which this Law becomes applicable to a  
4 taxing district as provided in Section 18-213, "taxing  
5 district" also includes those taxing districts made subject to  
6 this Law as provided in Section 18-213. Beginning with the 2016  
7 levy year, "taxing district" has the same meaning provided in  
8 Section 1-150, but does not include home rule units.

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

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

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

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

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



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

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

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

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

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

17 "Aggregate extension" for all taxing districts to which  
18 this Law applies in accordance with paragraph (2) of subsection  
19 (e) of Section 18-213 or this amendatory Act of the 100th  
20 General Assembly means the annual corporate extension for the  
21 taxing district and those special purpose extensions that are  
22 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 effective date of this amendatory Act of 1997; (c) made for  
2 any taxing district to pay interest or principal on bonds  
3 issued to refund or continue to refund those bonds issued  
4 before the effective date of this amendatory Act of 1997; (d)  
5 made for any taxing district to pay interest or principal on  
6 bonds issued to refund or continue to refund bonds issued after  
7 the effective date of this amendatory Act of 1997 if the bonds  
8 were approved by referendum after the effective date of this  
9 amendatory Act of 1997; (e) made for any taxing district to pay  
10 interest or principal on revenue bonds issued before the  
11 effective date of this amendatory Act of 1997 for payment of  
12 which a property tax levy or the full faith and credit of the  
13 unit of local government is pledged; however, a tax for the  
14 payment of interest or principal on those bonds shall be made  
15 only after the governing body of the unit of local government  
16 finds that all other sources for payment are insufficient to  
17 make those payments; (f) made for payments under a building  
18 commission lease when the lease payments are for the retirement  
19 of bonds issued by the commission before the effective date of  
20 this amendatory Act of 1997 to pay for the building project;  
21 (g) made for payments due under installment contracts entered  
22 into before the effective date of this amendatory Act of 1997;  
23 (h) made for payments of principal and interest on limited  
24 bonds, as defined in Section 3 of the Local Government Debt  
25 Reform Act, in an amount not to exceed the debt service  
26 extension base less the amount in items (b), (c), and (e) of

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

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

1 extension for payment of principal and interest on bonds issued  
2 by the taxing district without referendum, but not including  
3 excluded non-referendum bonds. For park districts (i) that were  
4 first subject to this Law in 1991 or 1995 and (ii) whose  
5 extension for the 1994 levy year for the payment of principal  
6 and interest on bonds issued by the park district without  
7 referendum (but not including excluded non-referendum bonds)  
8 was less than 51% of the amount for the 1991 levy year  
9 constituting an extension for payment of principal and interest  
10 on bonds issued by the park district without referendum (but  
11 not including excluded non-referendum bonds), "debt service  
12 extension base" means an amount equal to that portion of the  
13 extension for the 1991 levy year constituting an extension for  
14 payment of principal and interest on bonds issued by the park  
15 district without referendum (but not including excluded  
16 non-referendum bonds). A debt service extension base  
17 established or increased at any time pursuant to any provision  
18 of this Law, except Section 18-212, shall be increased each  
19 year commencing with the later of (i) the 2009 levy year or  
20 (ii) the first levy year in which this Law becomes applicable  
21 to the taxing district, by (A) for levy years prior to the 2016  
22 levy year, the lesser of 5% or the percentage increase in the  
23 Consumer Price Index during the 12-month calendar year  
24 preceding the levy year or (B) beginning with the 2016 levy  
25 year, 0%. The debt service extension base may be established or  
26 increased as provided under Section 18-212. "Excluded

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

16 (35 ILCS 200/18-205)

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

1 higher extension limitation. Referenda shall be conducted at a  
2 regularly scheduled election in accordance with the Election  
3 Code. The question shall be presented in substantially the  
4 following manner for all elections held after March 21, 2006:

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

16 The votes must be recorded as "Yes" or "No".

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

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

25           (1) For the (insert the first levy year for which the  
26 increased extension limitation will be applicable) levy

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

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

17 Paragraph (2) shall be included only if the increased  
18 extension limitation will be applicable for more than one year  
19 and shall list each levy year for which the increased extension  
20 limitation will be applicable. The additional tax shown for  
21 each levy year shall be the approximate dollar amount of the  
22 increase over the amount of the most recently completed  
23 extension at the time the submission of the question is  
24 initiated by the taxing district. The approximate amount of the  
25 additional tax extendable shown in paragraphs (1) and (2) shall  
26 be calculated by multiplying \$100,000 (the fair market value of

1 the property without regard to any property tax exemptions) by  
2 (i) the percentage level of assessment prescribed for that  
3 property by statute, or by ordinance of the county board in  
4 counties that classify property for purposes of taxation in  
5 accordance with Section 4 of Article IX of the Illinois  
6 Constitution; (ii) the most recent final equalization factor  
7 certified to the county clerk by the Department of Revenue at  
8 the time the taxing district initiates the submission of the  
9 proposition to the electors; (iii) the last known aggregate  
10 extension base of the taxing district at the time the  
11 submission of the question is initiated by the taxing district;  
12 and (iv) the difference between the percentage increase  
13 proposed in the question and (A) the lesser of 5% or the  
14 percentage increase in the Consumer Price Index for the prior  
15 levy year (or an estimate of the percentage increase for the  
16 prior levy year if the increase is unavailable at the time the  
17 submission of the question is initiated by the taxing district)  
18 or (B) 0%, as applicable; and dividing the result by the last  
19 known equalized assessed value of the taxing district at the  
20 time the submission of the question is initiated by the taxing  
21 district. This amendatory Act of the 97th General Assembly is  
22 intended to clarify the existing requirements of this Section,  
23 and shall not be construed to validate any prior non-compliant  
24 referendum language. Any notice required to be published in  
25 connection with the submission of the question shall also  
26 contain this supplemental information and shall not contain any



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

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

9 (35 ILCS 200/18-212)

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

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

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

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

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

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

25 (35 ILCS 200/18-213)

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

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

10           (b) Prior to taxable year 2016, the ~~The~~ county board of a  
11 county that is not subject to this Law may, by ordinance or  
12 resolution, submit to the voters of the county the question of  
13 whether to make all non-home rule taxing districts that have  
14 all or a portion of their equalized assessed valuation situated  
15 in the county subject to this Law in the manner set forth in  
16 this Section.

17           For purposes of this Section only:

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

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

23           (c) The ordinance or resolution shall request the  
24 submission of the proposition at any election, except a  
25 consolidated primary election, for the purpose of voting for or  
26 against making the Property Tax Extension Limitation Law

1 applicable to all non-home rule taxing districts that have all  
2 or a portion of their equalized assessed valuation situated in  
3 the county.

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

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

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

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

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

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

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

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

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

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

1           assessed value of the taxing district in counties in  
2           which the voters have approved the referendum.

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

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

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

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

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

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

11           (b) For purposes of this Section only:

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

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

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

26           (d) The ordinance or resolution shall request the



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

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

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

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

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

24 (f) With respect to taxing districts having all of their  
25 equalized assessed valuation located in one county, if a  
26 majority of the votes cast on the proposition are against the

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

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

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

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

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

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

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

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

25 Section 90. The State Mandates Act is amended by adding

1 Section 8.41 as follows:

2 (30 ILCS 805/8.41 new)

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

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

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