



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB4066

by Rep. Jim Durkin

SYNOPSIS AS INTRODUCED:

- 35 ILCS 200/18-185
- 35 ILCS 200/18-205
- 35 ILCS 200/18-206 new
- 35 ILCS 200/18-212
- 35 ILCS 200/18-214
- 35 ILCS 200/18-216 new
- 35 ILCS 200/18-242 new
- 30 ILCS 805/8.41 new

Amends the Property Tax Code. Provides that, for levy years 2017 through 2020, the Property Tax Extension Limitation Law applies to all taxing districts, including home rule units. Provides that, for levy years 2017 through 2020, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Provides that, for taxing districts that became subject to the Law as a result of the amendatory Act, "aggregate extension" does not include special purpose extensions made for the payment of principal and interest on bonds or other evidences of indebtedness issued by the taxing district prior to the effective date of the amendatory Act. Provides that taxing districts may provide for the continuation of the amendatory Act for up to 4 years upon referendum approval. Provides that the voters of the taxing district may require a reduction in the taxing district's aggregate extension base by referendum. Preempts home rule. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB100 13145 AXK 27535 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, 18-216, and 18-214 and by
6 adding Sections 18-242 and 18-206 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 levy year
16 2017 and again for levy years after levy year 2020, means (a)
17 the lesser of 5% or the percentage increase in the Consumer
18 Price Index during the 12-month calendar year preceding the
19 levy year or (b) the rate of increase approved by voters under
20 Section 18-205.

21 "Extension limitation", for levy years 2017 through 2020,
22 means 0% or the rate of increase approved by the voters under
23 Section 18-205.

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

4 "Taxing district" has the same meaning provided in Section
5 1-150, except as otherwise provided in this Section. For the
6 1991 through 1994 levy years only, "taxing district" includes
7 only each non-home rule taxing district having the majority of
8 its 1990 equalized assessed value within any county or counties
9 contiguous to a county with 3,000,000 or more inhabitants. For
10 levy years 1995 through 2016 and beginning again with levy year
11 2021 ~~Beginning with the 1995 levy year,~~ "taxing district"
12 includes only each non-home rule taxing district subject to
13 this Law before the 1995 levy year and each non-home rule
14 taxing district not subject to this Law before the 1995 levy
15 year having the majority of its 1994 equalized assessed value
16 in an affected county or counties. Beginning with the levy year
17 in which this Law becomes applicable to a taxing district as
18 provided in Section 18-213, "taxing district" also includes
19 those taxing districts made subject to this Law as provided in
20 Section 18-213. For levy years 2017 through 2020, "taxing
21 district" has the same meaning provided in Section 1-150 and
22 includes home rule units.

23 "Aggregate extension" for taxing districts to which this
24 Law applied before the 1995 levy year means the annual
25 corporate extension for the taxing district and those special
26 purpose extensions that are made annually for the taxing

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

1 principal and interest on limited bonds, as defined in Section
2 3 of the Local Government Debt Reform Act, in an amount not to
3 exceed the debt service extension base less the amount in items
4 (b), (c), (e), and (h) of this definition for non-referendum
5 obligations, except obligations initially issued pursuant to
6 referendum; (j) made for payments of principal and interest on
7 bonds issued under Section 15 of the Local Government Debt
8 Reform Act; (k) made by a school district that participates in
9 the Special Education District of Lake County, created by
10 special education joint agreement under Section 10-22.31 of the
11 School Code, for payment of the school district's share of the
12 amounts required to be contributed by the Special Education
13 District of Lake County to the Illinois Municipal Retirement
14 Fund under Article 7 of the Illinois Pension Code; the amount
15 of any extension under this item (k) shall be certified by the
16 school district to the county clerk; (l) made to fund expenses
17 of providing joint recreational programs for persons with
18 disabilities under Section 5-8 of the Park District Code or
19 Section 11-95-14 of the Illinois Municipal Code; (m) made for
20 temporary relocation loan repayment purposes pursuant to
21 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for
22 payment of principal and interest on any bonds issued under the
23 authority of Section 17-2.2d of the School Code; (o) made for
24 contributions to a firefighter's pension fund created under
25 Article 4 of the Illinois Pension Code, to the extent of the
26 amount certified under item (5) of Section 4-134 of the

1 Illinois Pension Code; and (p) made for road purposes in the
2 first year after a township assumes the rights, powers, duties,
3 assets, property, liabilities, obligations, and
4 responsibilities of a road district abolished under the
5 provisions of Section 6-133 of the Illinois Highway Code.

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

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

1 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
2 21.2 of the Cook County Forest Preserve District Act, (ii)
3 issued under Section 42 of the Cook County Forest Preserve
4 District Act for zoological park projects, or (iii) issued
5 under Section 44.1 of the Cook County Forest Preserve District
6 Act for botanical gardens projects; (m) made pursuant to
7 Section 34-53.5 of the School Code, whether levied annually or
8 not; (n) made to fund expenses of providing joint recreational
9 programs for persons with disabilities under Section 5-8 of the
10 Park District Code or Section 11-95-14 of the Illinois
11 Municipal Code; (o) made by the Chicago Park District for
12 recreational programs for persons with disabilities under
13 subsection (c) of Section 7.06 of the Chicago Park District
14 Act; (p) made for contributions to a firefighter's pension fund
15 created under Article 4 of the Illinois Pension Code, to the
16 extent of the amount certified under item (5) of Section 4-134
17 of the Illinois Pension Code; and (q) made by Ford Heights
18 School District 169 under Section 17-9.02 of the School Code.

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

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

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

1 Section 19-3.10 of the School Code.

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

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

1 Illinois Pension Code, to the extent of the amount certified
2 under item (5) of Section 4-134 of the Illinois Pension Code.
3 In addition, for taxing districts that became subject to the
4 Law as a result of this amendatory Act of the 100th General
5 Assembly, "aggregate extension" does not include special
6 purpose extensions made for the payment of principal and
7 interest on bonds or other evidences of indebtedness issued by
8 the taxing district prior to the effective date of this
9 amendatory Act of the 100th General Assembly.

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

1 constituting an extension for payment of principal and interest
2 on bonds issued by the park district without referendum (but
3 not including excluded non-referendum bonds), "debt service
4 extension base" means an amount equal to that portion of the
5 extension for the 1991 levy year constituting an extension for
6 payment of principal and interest on bonds issued by the park
7 district without referendum (but not including excluded
8 non-referendum bonds). A debt service extension base
9 established or increased at any time pursuant to any provision
10 of this Law, except Section 18-212, shall be increased each
11 year commencing with the later of (i) the 2009 levy year or
12 (ii) the first levy year in which this Law becomes applicable
13 to the taxing district, by (A) for levy years prior to the 2017
14 levy year and for levy year 2021 and thereafter, the lesser of
15 5% or the percentage increase in the Consumer Price Index
16 during the 12-month calendar year preceding the levy year or
17 (B) for levy years 2017 through 2020, 0%. The debt service
18 extension base may be established or increased as provided
19 under Section 18-212. "Excluded non-referendum bonds" means
20 (i) bonds authorized by Public Act 88-503 and issued under
21 Section 20a of the Chicago Park District Act for aquarium and
22 museum projects; (ii) bonds issued under Section 15 of the
23 Local Government Debt Reform Act; or (iii) refunding
24 obligations issued to refund or to continue to refund
25 obligations initially issued pursuant to referendum.

26 "Special purpose extensions" include, but are not limited

1 to, extensions for levies made on an annual basis for
2 unemployment and workers' compensation, self-insurance,
3 contributions to pension plans, and extensions made pursuant to
4 Section 6-601 of the Illinois Highway Code for a road
5 district's permanent road fund whether levied annually or not.
6 The extension for a special service area is not included in the
7 aggregate extension.

8 "Aggregate extension base" means the taxing district's
9 last preceding aggregate extension as adjusted under Sections
10 18-135, 18-215, and 18-230, or the aggregate extension base set
11 by referendum under Section 18-206, whichever is less. An
12 adjustment under Section 18-135 shall be made for the 2007 levy
13 year and all subsequent levy years whenever one or more
14 counties within which a taxing district is located (i) used
15 estimated valuations or rates when extending taxes in the
16 taxing district for the last preceding levy year that resulted
17 in the over or under extension of taxes, or (ii) increased or
18 decreased the tax extension for the last preceding levy year as
19 required by Section 18-135(c). Whenever an adjustment is
20 required under Section 18-135, the aggregate extension base of
21 the taxing district shall be equal to the amount that the
22 aggregate extension of the taxing district would have been for
23 the last preceding levy year if either or both (i) actual,
24 rather than estimated, valuations or rates had been used to
25 calculate the extension of taxes for the last levy year, or
26 (ii) the tax extension for the last preceding levy year had not

1 been adjusted as required by subsection (c) of Section 18-135.

2 Notwithstanding any other provision of law, for levy year
3 2012, the aggregate extension base for West Northfield School
4 District No. 31 in Cook County shall be \$12,654,592.

5 "Levy year" has the same meaning as "year" under Section
6 1-155.

7 "New property" means (i) the assessed value, after final
8 board of review or board of appeals action, of new improvements
9 or additions to existing improvements on any parcel of real
10 property that increase the assessed value of that real property
11 during the levy year multiplied by the equalization factor
12 issued by the Department under Section 17-30, (ii) the assessed
13 value, after final board of review or board of appeals action,
14 of real property not exempt from real estate taxation, which
15 real property was exempt from real estate taxation for any
16 portion of the immediately preceding levy year, multiplied by
17 the equalization factor issued by the Department under Section
18 17-30, including the assessed value, upon final stabilization
19 of occupancy after new construction is complete, of any real
20 property located within the boundaries of an otherwise or
21 previously exempt military reservation that is intended for
22 residential use and owned by or leased to a private corporation
23 or other entity, (iii) in counties that classify in accordance
24 with Section 4 of Article IX of the Illinois Constitution, an
25 incentive property's additional assessed value resulting from
26 a scheduled increase in the level of assessment as applied to

1 the first year final board of review market value, and (iv) any
2 increase in assessed value due to oil or gas production from an
3 oil or gas well required to be permitted under the Hydraulic
4 Fracturing Regulatory Act that was not produced in or accounted
5 for during the previous levy year. In addition, the county
6 clerk in a county containing a population of 3,000,000 or more
7 shall include in the 1997 recovered tax increment value for any
8 school district, any recovered tax increment value that was
9 applicable to the 1995 tax year calculations.

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

14 "Recovered tax increment value" means, except as otherwise
15 provided in this paragraph, the amount of the current year's
16 equalized assessed value, in the first year after a
17 municipality terminates the designation of an area as a
18 redevelopment project area previously established under the
19 Tax Increment Allocation Development Act in the Illinois
20 Municipal Code, previously established under the Industrial
21 Jobs Recovery Law in the Illinois Municipal Code, previously
22 established under the Economic Development Project Area Tax
23 Increment Act of 1995, or previously established under the
24 Economic Development Area Tax Increment Allocation Act, of each
25 taxable lot, block, tract, or parcel of real property in the
26 redevelopment project area over and above the initial equalized

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

1 initial equalized assessed value of that real property before
2 removal from the redevelopment project area.

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

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

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

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

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

17 "Consumer Price Index" means the Consumer Price Index for
18 All Urban Consumers for all items published by the United
19 States Department of Labor.

20 "Extension limitation", for levy years prior to levy year
21 2017 and again for levy years after levy year 2020, means (a)
22 the lesser of 5% or the percentage increase in the Consumer
23 Price Index during the 12-month calendar year preceding the
24 levy year or (b) the rate of increase approved by voters under
25 Section 18-205.

1 "Extension limitation", for levy years 2017 through 2020,
2 means 0% or the rate of increase approved by the voters under
3 Section 18-205.

4 "Affected county" means a county of 3,000,000 or more
5 inhabitants or a county contiguous to a county of 3,000,000 or
6 more inhabitants.

7 "Taxing district" has the same meaning provided in Section
8 1-150, except as otherwise provided in this Section. For the
9 1991 through 1994 levy years only, "taxing district" includes
10 only each non-home rule taxing district having the majority of
11 its 1990 equalized assessed value within any county or counties
12 contiguous to a county with 3,000,000 or more inhabitants. For
13 levy years 1995 through 2016 and beginning again with levy year
14 2021 ~~Beginning with the 1995 levy year,~~ "taxing district"
15 includes only each non-home rule taxing district subject to
16 this Law before the 1995 levy year and each non-home rule
17 taxing district not subject to this Law before the 1995 levy
18 year having the majority of its 1994 equalized assessed value
19 in an affected county or counties. Beginning with the levy year
20 in which this Law becomes applicable to a taxing district as
21 provided in Section 18-213, "taxing district" also includes
22 those taxing districts made subject to this Law as provided in
23 Section 18-213. For levy years 2017 through 2020, "taxing
24 district" has the same meaning provided in Section 1-150 and
25 includes home rule units.

26 "Aggregate extension" for taxing districts to which this

1 Law applied before the 1995 levy year means the annual
2 corporate extension for the taxing district and those special
3 purpose extensions that are made annually for the taxing
4 district, excluding special purpose extensions: (a) made for
5 the taxing district to pay interest or principal on general
6 obligation bonds that were approved by referendum; (b) made for
7 any taxing district to pay interest or principal on general
8 obligation bonds issued before October 1, 1991; (c) made for
9 any taxing district to pay interest or principal on bonds
10 issued to refund or continue to refund those bonds issued
11 before October 1, 1991; (d) made for any taxing district to pay
12 interest or principal on bonds issued to refund or continue to
13 refund bonds issued after October 1, 1991 that were approved by
14 referendum; (e) made for any taxing district to pay interest or
15 principal on revenue bonds issued before October 1, 1991 for
16 payment of which a property tax levy or the full faith and
17 credit of the unit of local government is pledged; however, a
18 tax for the payment of interest or principal on those bonds
19 shall be made only after the governing body of the unit of
20 local government finds that all other sources for payment are
21 insufficient to make those payments; (f) made for payments
22 under a building commission lease when the lease payments are
23 for the retirement of bonds issued by the commission before
24 October 1, 1991, to pay for the building project; (g) made for
25 payments due under installment contracts entered into before
26 October 1, 1991; (h) made for payments of principal and

1 interest on bonds issued under the Metropolitan Water
2 Reclamation District Act to finance construction projects
3 initiated before October 1, 1991; (i) made for payments of
4 principal and interest on limited bonds, as defined in Section
5 3 of the Local Government Debt Reform Act, in an amount not to
6 exceed the debt service extension base less the amount in items
7 (b), (c), (e), and (h) of this definition for non-referendum
8 obligations, except obligations initially issued pursuant to
9 referendum; (j) made for payments of principal and interest on
10 bonds issued under Section 15 of the Local Government Debt
11 Reform Act; (k) made by a school district that participates in
12 the Special Education District of Lake County, created by
13 special education joint agreement under Section 10-22.31 of the
14 School Code, for payment of the school district's share of the
15 amounts required to be contributed by the Special Education
16 District of Lake County to the Illinois Municipal Retirement
17 Fund under Article 7 of the Illinois Pension Code; the amount
18 of any extension under this item (k) shall be certified by the
19 school district to the county clerk; (l) made to fund expenses
20 of providing joint recreational programs for persons with
21 disabilities under Section 5-8 of the Park District Code or
22 Section 11-95-14 of the Illinois Municipal Code; (m) made for
23 temporary relocation loan repayment purposes pursuant to
24 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for
25 payment of principal and interest on any bonds issued under the
26 authority of Section 17-2.2d of the School Code; (o) made for

1 contributions to a firefighter's pension fund created under
2 Article 4 of the Illinois Pension Code, to the extent of the
3 amount certified under item (5) of Section 4-134 of the
4 Illinois Pension Code; and (p) made for road purposes in the
5 first year after a township assumes the rights, powers, duties,
6 assets, property, liabilities, obligations, and
7 responsibilities of a road district abolished under the
8 provisions of Section 6-133 of the Illinois Highway Code.

9 "Aggregate extension" for the taxing districts to which
10 this Law did not apply before the 1995 levy year (except taxing
11 districts subject to this Law in accordance with Section 18-213
12 or this amendatory Act of the 100th General Assembly) means the
13 annual corporate extension for the taxing district and those
14 special purpose extensions that are made annually for the
15 taxing district, excluding special purpose extensions: (a)
16 made for the taxing district to pay interest or principal on
17 general obligation bonds that were approved by referendum; (b)
18 made for any taxing district to pay interest or principal on
19 general obligation bonds issued before March 1, 1995; (c) made
20 for any taxing district to pay interest or principal on bonds
21 issued to refund or continue to refund those bonds issued
22 before March 1, 1995; (d) made for any taxing district to pay
23 interest or principal on bonds issued to refund or continue to
24 refund bonds issued after March 1, 1995 that were approved by
25 referendum; (e) made for any taxing district to pay interest or
26 principal on revenue bonds issued before March 1, 1995 for

1 payment of which a property tax levy or the full faith and
2 credit of the unit of local government is pledged; however, a
3 tax for the payment of interest or principal on those bonds
4 shall be made only after the governing body of the unit of
5 local government finds that all other sources for payment are
6 insufficient to make those payments; (f) made for payments
7 under a building commission lease when the lease payments are
8 for the retirement of bonds issued by the commission before
9 March 1, 1995 to pay for the building project; (g) made for
10 payments due under installment contracts entered into before
11 March 1, 1995; (h) made for payments of principal and interest
12 on bonds issued under the Metropolitan Water Reclamation
13 District Act to finance construction projects initiated before
14 October 1, 1991; (h-4) made for stormwater management purposes
15 by the Metropolitan Water Reclamation District of Greater
16 Chicago under Section 12 of the Metropolitan Water Reclamation
17 District Act; (i) made for payments of principal and interest
18 on limited bonds, as defined in Section 3 of the Local
19 Government Debt Reform Act, in an amount not to exceed the debt
20 service extension base less the amount in items (b), (c), and
21 (e) of this definition for non-referendum obligations, except
22 obligations initially issued pursuant to referendum and bonds
23 described in subsection (h) of this definition; (j) made for
24 payments of principal and interest on bonds issued under
25 Section 15 of the Local Government Debt Reform Act; (k) made
26 for payments of principal and interest on bonds authorized by

1 Public Act 88-503 and issued under Section 20a of the Chicago
2 Park District Act for aquarium or museum projects; (l) made for
3 payments of principal and interest on bonds authorized by
4 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
5 21.2 of the Cook County Forest Preserve District Act, (ii)
6 issued under Section 42 of the Cook County Forest Preserve
7 District Act for zoological park projects, or (iii) issued
8 under Section 44.1 of the Cook County Forest Preserve District
9 Act for botanical gardens projects; (m) made pursuant to
10 Section 34-53.5 of the School Code, whether levied annually or
11 not; (n) made to fund expenses of providing joint recreational
12 programs for persons with disabilities under Section 5-8 of the
13 Park District Code or Section 11-95-14 of the Illinois
14 Municipal Code; (o) made by the Chicago Park District for
15 recreational programs for persons with disabilities under
16 subsection (c) of Section 7.06 of the Chicago Park District
17 Act; (p) made for contributions to a firefighter's pension fund
18 created under Article 4 of the Illinois Pension Code, to the
19 extent of the amount certified under item (5) of Section 4-134
20 of the Illinois Pension Code; (q) made by Ford Heights School
21 District 169 under Section 17-9.02 of the School Code; and (r)
22 made for the purpose of making employer contributions to the
23 Public School Teachers' Pension and Retirement Fund of Chicago
24 under Section 34-53 of the School Code.

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with Section 18-213, except for

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

1 the governing body of the unit of local government finds that
2 all other sources for payment are insufficient to make those
3 payments; (f) made for payments under a building commission
4 lease when the lease payments are for the retirement of bonds
5 issued by the commission before the date on which the
6 referendum making this Law applicable to the taxing district is
7 held to pay for the building project; (g) made for payments due
8 under installment contracts entered into before the date on
9 which the referendum making this Law applicable to the taxing
10 district is held; (h) made for payments of principal and
11 interest on limited bonds, as defined in Section 3 of the Local
12 Government Debt Reform Act, in an amount not to exceed the debt
13 service extension base less the amount in items (b), (c), and
14 (e) of this definition for non-referendum obligations, except
15 obligations initially issued pursuant to referendum; (i) made
16 for payments of principal and interest on bonds issued under
17 Section 15 of the Local Government Debt Reform Act; (j) made
18 for a qualified airport authority to pay interest or principal
19 on general obligation bonds issued for the purpose of paying
20 obligations due under, or financing airport facilities
21 required to be acquired, constructed, installed or equipped
22 pursuant to, contracts entered into before March 1, 1996 (but
23 not including any amendments to such a contract taking effect
24 on or after that date); (k) made to fund expenses of providing
25 joint recreational programs for persons with disabilities
26 under Section 5-8 of the Park District Code or Section 11-95-14

1 of the Illinois Municipal Code; (l) made for contributions to a
2 firefighter's pension fund created under Article 4 of the
3 Illinois Pension Code, to the extent of the amount certified
4 under item (5) of Section 4-134 of the Illinois Pension Code;
5 and (m) made for the taxing district to pay interest or
6 principal on general obligation bonds issued pursuant to
7 Section 19-3.10 of the School Code.

8 "Aggregate extension" for all taxing districts to which
9 this Law applies in accordance with paragraph (2) of subsection
10 (e) of Section 18-213 or this amendatory Act of the 100th
11 General Assembly means the annual corporate extension for the
12 taxing district and those special purpose extensions that are
13 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 effective date of this amendatory Act of 1997; (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 the effective date of this amendatory Act of 1997; (d)
22 made for any taxing district to pay interest or principal on
23 bonds issued to refund or continue to refund bonds issued after
24 the effective date of this amendatory Act of 1997 if the bonds
25 were approved by referendum after the effective date of this
26 amendatory Act of 1997; (e) made for any taxing district to pay

1 interest or principal on revenue bonds issued before the
2 effective date of this amendatory Act of 1997 for payment of
3 which a property tax levy or the full faith and credit of the
4 unit of local government is pledged; however, a tax for the
5 payment of interest or principal on those bonds shall be made
6 only after the governing body of the unit of local government
7 finds that all other sources for payment are insufficient to
8 make those payments; (f) made for payments under a building
9 commission lease when the lease payments are for the retirement
10 of bonds issued by the commission before the effective date of
11 this amendatory Act of 1997 to pay for the building project;
12 (g) made for payments due under installment contracts entered
13 into before the effective date of this amendatory Act of 1997;
14 (h) made for payments of principal and interest on limited
15 bonds, as defined in Section 3 of the Local Government Debt
16 Reform Act, in an amount not to exceed the debt service
17 extension base less the amount in items (b), (c), and (e) of
18 this definition for non-referendum obligations, except
19 obligations initially issued pursuant to referendum; (i) made
20 for payments of principal and interest on bonds issued under
21 Section 15 of the Local Government Debt Reform Act; (j) made
22 for a qualified airport authority to pay interest or principal
23 on general obligation bonds issued for the purpose of paying
24 obligations due under, or financing airport facilities
25 required to be acquired, constructed, installed or equipped
26 pursuant to, contracts entered into before March 1, 1996 (but

1 not including any amendments to such a contract taking effect
2 on or after that date); (k) made to fund expenses of providing
3 joint recreational programs for persons with disabilities
4 under Section 5-8 of the Park District Code or Section 11-95-14
5 of the Illinois Municipal Code; and (l) made for contributions
6 to a firefighter's pension fund created under Article 4 of the
7 Illinois Pension Code, to the extent of the amount certified
8 under item (5) of Section 4-134 of the Illinois Pension Code.

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

1 on bonds issued by the park district without referendum (but
2 not including excluded non-referendum bonds), "debt service
3 extension base" means an amount equal to that portion of the
4 extension for the 1991 levy year constituting an extension for
5 payment of principal and interest on bonds issued by the park
6 district without referendum (but not including excluded
7 non-referendum bonds). A debt service extension base
8 established or increased at any time pursuant to any provision
9 of this Law, except Section 18-212, shall be increased each
10 year commencing with the later of (i) the 2009 levy year or
11 (ii) the first levy year in which this Law becomes applicable
12 to the taxing district, by (A) for levy years prior to the 2017
13 levy year and for levy year 2021 and thereafter, the lesser of
14 5% or the percentage increase in the Consumer Price Index
15 during the 12-month calendar year preceding the levy year or
16 (B) for levy years 2017 through 2020, 0%. The debt service
17 extension base may be established or increased as provided
18 under Section 18-212. "Excluded non-referendum bonds" means
19 (i) bonds authorized by Public Act 88-503 and issued under
20 Section 20a of the Chicago Park District Act for aquarium and
21 museum projects; (ii) bonds issued under Section 15 of the
22 Local Government Debt Reform Act; or (iii) refunding
23 obligations issued to refund or to continue to refund
24 obligations initially issued pursuant to referendum.

25 "Special purpose extensions" include, but are not limited
26 to, extensions for levies made on an annual basis for

1 unemployment and workers' compensation, self-insurance,
2 contributions to pension plans, and extensions made pursuant to
3 Section 6-601 of the Illinois Highway Code for a road
4 district's permanent road fund whether levied annually or not.
5 The extension for a special service area is not included in the
6 aggregate extension.

7 "Aggregate extension base" means the taxing district's
8 last preceding aggregate extension as adjusted under Sections
9 18-135, 18-215, and 18-230, or the aggregate extension base set
10 by referendum under Section 18-206, whichever is less. An
11 adjustment under Section 18-135 shall be made for the 2007 levy
12 year and all subsequent levy years whenever one or more
13 counties within which a taxing district is located (i) used
14 estimated valuations or rates when extending taxes in the
15 taxing district for the last preceding levy year that resulted
16 in the over or under extension of taxes, or (ii) increased or
17 decreased the tax extension for the last preceding levy year as
18 required by Section 18-135(c). Whenever an adjustment is
19 required under Section 18-135, the aggregate extension base of
20 the taxing district shall be equal to the amount that the
21 aggregate extension of the taxing district would have been for
22 the last preceding levy year if either or both (i) actual,
23 rather than estimated, valuations or rates had been used to
24 calculate the extension of taxes for the last levy year, or
25 (ii) the tax extension for the last preceding levy year had not
26 been adjusted as required by subsection (c) of Section 18-135.

1 Notwithstanding any other provision of law, for levy year
2 2012, the aggregate extension base for West Northfield School
3 District No. 31 in Cook County shall be \$12,654,592.

4 "Levy year" has the same meaning as "year" under Section
5 1-155.

6 "New property" means (i) the assessed value, after final
7 board of review or board of appeals action, of new improvements
8 or additions to existing improvements on any parcel of real
9 property that increase the assessed value of that real property
10 during the levy year multiplied by the equalization factor
11 issued by the Department under Section 17-30, (ii) the assessed
12 value, after final board of review or board of appeals action,
13 of real property not exempt from real estate taxation, which
14 real property was exempt from real estate taxation for any
15 portion of the immediately preceding levy year, multiplied by
16 the equalization factor issued by the Department under Section
17 17-30, including the assessed value, upon final stabilization
18 of occupancy after new construction is complete, of any real
19 property located within the boundaries of an otherwise or
20 previously exempt military reservation that is intended for
21 residential use and owned by or leased to a private corporation
22 or other entity, (iii) in counties that classify in accordance
23 with Section 4 of Article IX of the Illinois Constitution, an
24 incentive property's additional assessed value resulting from
25 a scheduled increase in the level of assessment as applied to
26 the first year final board of review market value, and (iv) any

1 increase in assessed value due to oil or gas production from an
2 oil or gas well required to be permitted under the Hydraulic
3 Fracturing Regulatory Act that was not produced in or accounted
4 for during the previous levy year. In addition, the county
5 clerk in a county containing a population of 3,000,000 or more
6 shall include in the 1997 recovered tax increment value for any
7 school district, any recovered tax increment value that was
8 applicable to the 1995 tax year calculations.

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

13 "Recovered tax increment value" means, except as otherwise
14 provided in this paragraph, the amount of the current year's
15 equalized assessed value, in the first year after a
16 municipality terminates the designation of an area as a
17 redevelopment project area previously established under the
18 Tax Increment Allocation Development Act in the Illinois
19 Municipal Code, previously established under the Industrial
20 Jobs Recovery Law in the Illinois Municipal Code, previously
21 established under the Economic Development Project Area Tax
22 Increment Act of 1995, or previously established under the
23 Economic Development Area Tax Increment Allocation Act, of each
24 taxable lot, block, tract, or parcel of real property in the
25 redevelopment project area over and above the initial equalized
26 assessed value of each property in the redevelopment project

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

1 removal from the redevelopment project area.

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

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

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

12 (35 ILCS 200/18-205)

13 Sec. 18-205. Referendum to increase the extension
14 limitation. A taxing district is limited to an extension
15 limitation as defined in Section 18-185 ~~of 5% or the percentage~~
16 ~~increase in the Consumer Price Index during the 12 month~~
17 ~~calendar year preceding the levy year, whichever is less.~~ A
18 taxing district may increase its extension limitation for one
19 or more levy years if that taxing district holds a referendum
20 before the levy date for the first levy year at which a
21 majority of voters voting on the issue approves adoption of a
22 higher extension limitation. Referenda shall be conducted at a
23 regularly scheduled election in accordance with the Election
24 Code. The question shall be presented in substantially the
25 following manner for all elections held after March 21, 2006:

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

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

13 If a majority of voters voting on the issue approves the
14 adoption of the increase, the increase shall be applicable for
15 each levy year specified.

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

21 (1) For the (insert the first levy year for which the
22 increased extension limitation will be applicable) levy
23 year the approximate amount of the additional tax
24 extendable against property containing a single family
25 residence and having a fair market value at the time of the
26 referendum of \$100,000 is estimated to be \$....

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

13 Paragraph (2) shall be included only if the increased
14 extension limitation will be applicable for more than one year
15 and shall list each levy year for which the increased extension
16 limitation will be applicable. The additional tax shown for
17 each levy year shall be the approximate dollar amount of the
18 increase over the amount of the most recently completed
19 extension at the time the submission of the question is
20 initiated by the taxing district. The approximate amount of the
21 additional tax extendable shown in paragraphs (1) and (2) shall
22 be calculated by multiplying \$100,000 (the fair market value of
23 the property without regard to any property tax exemptions) by
24 (i) the percentage level of assessment prescribed for that
25 property by statute, or by ordinance of the county board in
26 counties that classify property for purposes of taxation in

1 accordance with Section 4 of Article IX of the Illinois
2 Constitution; (ii) the most recent final equalization factor
3 certified to the county clerk by the Department of Revenue at
4 the time the taxing district initiates the submission of the
5 proposition to the electors; (iii) the last known aggregate
6 extension base of the taxing district at the time the
7 submission of the question is initiated by the taxing district;
8 and (iv) the difference between the percentage increase
9 proposed in the question and (A) the lesser of 5% or the
10 percentage increase in the Consumer Price Index for the prior
11 levy year (or an estimate of the percentage increase for the
12 prior levy year if the increase is unavailable at the time the
13 submission of the question is initiated by the taxing district)
14 or (B) 0%, as applicable; and dividing the result by the last
15 known equalized assessed value of the taxing district at the
16 time the submission of the question is initiated by the taxing
17 district. This amendatory Act of the 97th General Assembly is
18 intended to clarify the existing requirements of this Section,
19 and shall not be construed to validate any prior non-compliant
20 referendum language. Any notice required to be published in
21 connection with the submission of the question shall also
22 contain this supplemental information and shall not contain any
23 other supplemental information. Any error, miscalculation, or
24 inaccuracy in computing any amount set forth on the ballot or
25 in the notice that is not deliberate shall not invalidate or
26 affect the validity of any proposition approved. Notice of the

1 referendum shall be published and posted as otherwise required
2 by law, and the submission of the question shall be initiated
3 as provided by law.

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

5 (35 ILCS 200/18-206 new)

6 Sec. 18-206. Referendum to reduce the aggregate extension
7 base.

8 (a) Notwithstanding any other provision of law, if a
9 written petition is submitted to the corporate authorities of a
10 taxing district calling for a referendum on the question of
11 whether or not the aggregate extension base of the taxing
12 district should be reduced and setting forth the amount of the
13 reduction, signed by a number of voters of the taxing district
14 equal to at least 5% of the total votes cast for candidates for
15 Governor in the preceding gubernatorial election by the
16 registered voters of the taxing district, then the corporate
17 authorities of the taxing district shall adopt a resolution for
18 the submission of that proposition at the next regular election
19 held in that taxing district. The corporate authorities shall
20 certify the resolution and the proposition to the proper
21 election officials, who shall submit the proposition at the
22 election in accordance with the general election law.

23 (b) The question shall be in substantially the following
24 form:

25 Shall the aggregate extension base for (taxing

1 district) for (levy year or levy years) be reduced from
2 (statutory aggregate extension base) to (proposed
3 aggregate extension base)?

4 The votes must be recorded as "Yes" or "No". If a majority
5 of voters voting on the issue approves the reduction, then the
6 reduction shall be applicable for the levy year or levy years
7 specified, but shall not exceed a 4-year period.

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

13 For the (levy year or levy years) the reduction in the
14 amount of taxes extendable against property containing a
15 single family residence and having a fair market value at
16 the time of the referendum of \$100,000 is estimated to be
17 \$....

18 (35 ILCS 200/18-212)

19 Sec. 18-212. Referendum on debt service extension base. A
20 taxing district may establish or increase its debt service
21 extension base if (i) that taxing district holds a referendum
22 before the date on which the levy must be filed with the county
23 clerk of the county or counties in which the taxing district is
24 situated and (ii) a majority of voters voting on the issue
25 approves the establishment of or increase in the debt service

1 extension base. Except with respect to levy years 2017 through
2 2020, a ~~A~~ debt service extension base established or increased
3 by a referendum held pursuant to this Section after February 2,
4 2010, shall be increased each year, commencing with the first
5 levy year beginning after the date of the referendum, by the
6 lesser of 5% or the percentage increase in the Consumer Price
7 Index during the 12-month calendar year preceding the levy year
8 if the optional language concerning the annual increase is
9 included in the question submitted to the electors of the
10 taxing district. Referenda under this Section shall be
11 conducted at a regularly scheduled election in accordance with
12 the Election Code. The governing body of the taxing district
13 shall certify the question to the proper election authorities
14 who shall submit the question to the electors of the taxing
15 district in substantially the following form:

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

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

1 If a majority of voters voting on the issue approves the
2 establishment of or increase in the debt service extension
3 base, the establishment of or increase in the debt service
4 extension base shall be applicable for the levy years
5 specified.

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

7 (35 ILCS 200/18-214)

8 Sec. 18-214. Referenda on removal of the applicability of
9 the Property Tax Extension Limitation Law to non-home rule
10 taxing districts.

11 (a) The provisions of this Section do not apply to a taxing
12 district that is subject to this Law because a majority of its
13 1990 equalized assessed value is in a county or counties
14 contiguous to a county of 3,000,000 or more inhabitants, or
15 because a majority of its 1994 equalized assessed value is in
16 an affected county and the taxing district was not subject to
17 this Law before the 1995 levy year.

18 (b) For purposes of this Section only:

19 "Taxing district" means any non-home rule taxing district
20 that became subject to this Law under Section 18-213 of this
21 Law.

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

25 (c) The county board of a county that became subject to

1 this Law by a referendum approved by the voters of the county
2 under Section 18-213 may, by ordinance or resolution, in the
3 manner set forth in this Section, submit to the voters of the
4 county the question of whether this Law applies to all non-home
5 rule taxing districts that have all or a portion of their
6 equalized assessed valuation situated in the county in the
7 manner set forth in this Section.

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

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

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

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

23 (e) The county clerk shall order the proposition submitted
24 to the electors of the county at the election specified in the
25 ordinance or resolution. If part of the county is under the
26 jurisdiction of a board or boards of election commissioners,

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

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

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

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

23 (2) The majority of the equalized assessed valuation of
24 the taxing district, other than any equalized assessed
25 valuation in an affected county, is in one or more counties
26 in which the voters rejected the proposition. For purposes

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

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

1 of the year following the date of the last referendum, the
2 taxing district is no longer subject to this Law.

3 (i) Notwithstanding any other provision of law, no
4 referendum may be submitted under this Section for levy years
5 2017 through 2020.

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

7 (35 ILCS 200/18-216 new)

8 Sec. 18-216. Extension of amendatory Act.

9 (a) Notwithstanding any other provision of law, during
10 calendar years 2017 through 2021, the corporate authorities of
11 any taxing district may, by resolution, submit to the voters of
12 the taxing district the question of whether or not to continue
13 to apply the provisions of this amendatory Act of the 100th
14 General Assembly concerning the Property Tax Extension
15 Limitation Law to the taxing district for a period not to
16 exceed 4 years. In addition, if a written petition calling for
17 a referendum on that question signed by a number of voters of
18 the taxing district equal to at least 5% of the total votes
19 cast for candidates for Governor in the preceding gubernatorial
20 election by the registered voters of the taxing district is
21 submitted to the corporate authorities of the taxing district,
22 then the corporate authorities shall adopt a resolution for the
23 submission of that proposition at the next regular election
24 held in that taxing district. Such a petition shall be
25 submitted to the corporate authorities no later than September

1 30, 2020. In either case, the corporate authorities shall
2 certify the resolution and the proposition to the proper
3 election officials, who shall submit the proposition at the
4 election in accordance with the general election law.

5 (b) The question shall be in substantially the following
6 form:

7 Shall the provisions of (insert Public Act number),
8 commonly referred to as the Property Tax Freeze, be
9 continued for (name of taxing district) for a period of
10 (number of years, not to exceed 4 years) years? This would
11 mean that (taxing district) may not increase its annual
12 corporate extension or certain special purpose extensions
13 without referendum approval.

14 Votes shall be recorded as "yes" or "no".

15 If a majority of the votes cast on the proposition are in
16 favor of the proposition, then the provisions of this
17 amendatory Act of the 100th General Assembly concerning the
18 Property Tax Extension Limitation Law shall continue to apply
19 to the taxing district for the period of time specified in the
20 proposition.

21 (c) As used in this Section, "taxing district" includes
22 each taxing district that is subject to this Law for the 2017
23 and 2018 levy years.

24 (35 ILCS 200/18-242 new)

25 Sec. 18-242. Home rule. This Division 5 is a limitation,

1 under subsection (g) of Section 6 of Article VII of the
2 Illinois Constitution, on the power of home rule units to tax.

3 Section 90. The State Mandates Act is amended by adding
4 Section 8.41 as follows:

5 (30 ILCS 805/8.41 new)

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

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

17 Section 99. Effective date. This Act takes effect upon
18 becoming law.