



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB5975

by Rep. Elizabeth Hernandez

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-205
30 ILCS 805/8.42 new

Amends the Property Tax Code. Repeals the increase in the limiting rate under the Property Tax Extension Limitation Law for Berwyn South School District Number 100 adopted by referendum at the election held on April 4, 2017, effective levy year 2018. Effective immediately.

LRB100 23947 HLH 43021 b

FISCAL NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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 Section 18-205 as follows:

6 (35 ILCS 200/18-205)

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

20 Shall the extension limitation under the Property Tax
21 Extension Limitation Law for (insert the legal name,
22 number, if any, and county or counties of the taxing
23 district and geographic or other common name by which a

1 school or community college district is known and referred
2 to), Illinois, be increased from the lesser of 5% or the
3 percentage increase in the Consumer Price Index over the
4 prior levy year to (insert the percentage of the proposed
5 increase)% per year for (insert each levy year for which
6 the increased extension limitation will apply)?

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

8 If a majority of voters voting on the issue approves the
9 adoption of the increase, the increase shall be applicable for
10 each levy year specified.

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

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

22 (2) Based upon an average annual percentage increase
23 (or decrease) in the market value of such property of ...%
24 (insert percentage equal to the average annual percentage
25 increase or decrease for the prior 3 levy years, at the
26 time the submission of the question is initiated by the

1 taxing district, in the amount of (A) the equalized
2 assessed value of the taxable property in the taxing
3 district less (B) the new property included in the
4 equalized assessed value), the approximate amount of the
5 additional tax extendable against such property for the ...
6 levy year is estimated to be \$... and for the ... levy year
7 is estimated to be \$....

8 Paragraph (2) shall be included only if the increased
9 extension limitation will be applicable for more than one year
10 and shall list each levy year for which the increased extension
11 limitation will be applicable. The additional tax shown for
12 each levy year shall be the approximate dollar amount of the
13 increase over the amount of the most recently completed
14 extension at the time the submission of the question is
15 initiated by the taxing district. The approximate amount of the
16 additional tax extendable shown in paragraphs (1) and (2) shall
17 be calculated by multiplying \$100,000 (the fair market value of
18 the property without regard to any property tax exemptions) by
19 (i) the percentage level of assessment prescribed for that
20 property by statute, or by ordinance of the county board in
21 counties that classify property for purposes of taxation in
22 accordance with Section 4 of Article IX of the Illinois
23 Constitution; (ii) the most recent final equalization factor
24 certified to the county clerk by the Department of Revenue at
25 the time the taxing district initiates the submission of the
26 proposition to the electors; (iii) the last known aggregate

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

25 (b) Notwithstanding any provision of law to the contrary,
26 the increase in the limiting rate under the Property Tax

1 Extension Limitation Law for Berwyn South School District
2 Number 100, Cook County, adopted by the electors by referendum
3 at the election held on April 4, 2017 is repealed, effective
4 levy year 2018. It is the intention of the General Assembly in
5 enacting this subsection to return the limiting rate for levy
6 year 2018 to the limiting rate that would have been in effect
7 for levy year 2017, had the increase of the limiting rate for
8 levy year 2017 not been adopted at the election held on April
9 4, 2017.

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

11 Section 90. The State Mandates Act is amended by adding
12 Section 8.42 as follows:

13 (30 ILCS 805/8.42 new)

14 Sec. 8.42. Exempt mandate. Notwithstanding Sections 6 and 8
15 of this Act, no reimbursement by the State is required for the
16 implementation of any mandate created by this amendatory Act of
17 the 100th General Assembly.

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