



Sen. John J. Cullerton

**Filed: 5/23/2017**

10000SB0482sam001

LRB100 05146 HLH 26842 a

1 AMENDMENT TO SENATE BILL 482

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 482 by replacing  
3 everything after the enacting clause with the following:

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

7 (35 ILCS 200/18-185)

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

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

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

15 "Extension limitation", except as otherwise provided in  
16 this paragraph, means (a) the lesser of 5% or the percentage

1 increase in the Consumer Price Index during the 12-month  
2 calendar year preceding the levy year or (b) the rate of  
3 increase approved by voters under Section 18-205. For levy  
4 years 2017 and 2018 only, for taxing districts other than  
5 school districts, "extension limitation" means 0% or the rate  
6 of increase approved by the voters under Section 18-205. For  
7 levy years 2017 and 2018, if a special purpose extension (i)  
8 made for the payment of principal and interest on bonds or  
9 other evidences of indebtedness issued by the taxing district  
10 or (ii) made for contributions to a pension fund created under  
11 the Illinois Pension Code was required to be included in a  
12 school district's aggregate extension for the 2016 levy year,  
13 then the extension limitation for those extensions for levy  
14 years 2017 and 2018 shall be (1) the lesser of 5% or the  
15 percentage increase in the Consumer Price Index during the  
16 12-month calendar year preceding the levy year or (2) the rate  
17 of increase approved by voters under Section 18-205. For levy  
18 years 2017 and 2018, for school districts that were subject to  
19 this Law in the 2016 levy year, "extension limitation" means  
20 (1) the lesser of 5% or the percentage increase in the Consumer  
21 Price Index during the 12-month calendar year preceding the  
22 levy year or (2) the rate of increase approved by voters under  
23 Section 18-205.

24 "Affected county" means a county of 3,000,000 or more  
25 inhabitants or a county contiguous to a county of 3,000,000 or  
26 more inhabitants.

1 "Taxing district" has the same meaning provided in Section  
2 1-150, except as otherwise provided in this Section. For the  
3 1991 through 1994 levy years only, "taxing district" includes  
4 only each non-home rule taxing district having the majority of  
5 its 1990 equalized assessed value within any county or counties  
6 contiguous to a county with 3,000,000 or more inhabitants.  
7 Beginning with the 1995 levy year, "taxing district" includes  
8 only each non-home rule taxing district subject to this Law  
9 before the 1995 levy year and each non-home rule taxing  
10 district not subject to this Law before the 1995 levy year  
11 having the majority of its 1994 equalized assessed value in an  
12 affected county or counties. Beginning with the levy year in  
13 which this Law becomes applicable to a taxing district as  
14 provided in Section 18-213, "taxing district" also includes  
15 those taxing districts made subject to this Law as provided in  
16 Section 18-213. For levy years 2017 and 2018, "taxing district"  
17 has the same meaning provided in Section 1-150, and includes  
18 home rule units, but does not include the City of Chicago or  
19 school districts that were not subject to this Law in the 2016  
20 levy year.

21 "Aggregate extension" for taxing districts to which this  
22 Law applied before the 1995 levy year means, except with  
23 respect to levy years 2017 and 2018, the annual corporate  
24 extension for the taxing district and those special purpose  
25 extensions that are made annually for the taxing district,  
26 excluding special purpose extensions: (a) made for the taxing

1 district to pay interest or principal on general obligation  
2 bonds that were approved by referendum; (b) made for any taxing  
3 district to pay interest or principal on general obligation  
4 bonds issued before October 1, 1991; (c) made for any taxing  
5 district to pay interest or principal on bonds issued to refund  
6 or continue to refund those bonds issued before October 1,  
7 1991; (d) made for any taxing district to pay interest or  
8 principal on bonds issued to refund or continue to refund bonds  
9 issued after October 1, 1991 that were approved by referendum;  
10 (e) made for any taxing district to pay interest or principal  
11 on revenue bonds issued before October 1, 1991 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 October 1, 1991, to  
20 pay for the building project; (g) made for payments due under  
21 installment contracts entered into before October 1, 1991; (h)  
22 made for payments of principal and interest on bonds issued  
23 under the Metropolitan Water Reclamation District Act to  
24 finance construction projects initiated before October 1,  
25 1991; (i) made for payments of principal and interest on  
26 limited bonds, as defined in Section 3 of the Local Government

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

1 first year after a township assumes the rights, powers, duties,  
2 assets, property, liabilities, obligations, and  
3 responsibilities of a road district abolished under the  
4 provisions of Section 6-133 of the Illinois Highway Code. For  
5 levy years 2017 and 2018, this definition of "aggregate  
6 extension" applies to each school district that was subject to  
7 this definition of "aggregate extension" for the 2016 levy  
8 year.

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  
12 18-213) means, except with respect to levy years 2017 and 2018,  
13 the annual corporate extension for the taxing district and  
14 those 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; and (q) made by Ford Heights  
21 School District 169 under Section 17-9.02 of the School Code.  
22 For levy years 2017 and 2018, this definition of "aggregate  
23 extension" applies to each school district that was subject to  
24 this definition of "aggregate extension" for the 2016 levy  
25 year.

26 "Aggregate extension" for all taxing districts to which



1 this Law applies in accordance with Section 18-213, except for  
2 those taxing districts subject to paragraph (2) of subsection  
3 (e) of Section 18-213, means, except with respect to levy years  
4 2017 and 2018, the annual corporate extension for the taxing  
5 district and those special purpose extensions that are made  
6 annually for the taxing district, excluding special purpose  
7 extensions: (a) made for the taxing district to pay interest or  
8 principal on general obligation bonds that were approved by  
9 referendum; (b) made for any taxing district to pay interest or  
10 principal on general obligation bonds issued before the date on  
11 which the referendum making this Law applicable to the taxing  
12 district is held; (c) made for any taxing district to pay  
13 interest or principal on bonds issued to refund or continue to  
14 refund those bonds issued before the date on which the  
15 referendum making this Law applicable to the taxing district is  
16 held; (d) made for any taxing district to pay interest or  
17 principal on bonds issued to refund or continue to refund bonds  
18 issued after the date on which the referendum making this Law  
19 applicable to the taxing district is held if the bonds were  
20 approved by referendum after the date on which the referendum  
21 making this Law applicable to the taxing district is held; (e)  
22 made for any taxing district to pay interest or principal on  
23 revenue bonds issued before the date on which the referendum  
24 making this Law applicable to the taxing district is held 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 the  
7 date on which the referendum making this Law applicable to the  
8 taxing district is held to pay for the building project; (g)  
9 made for payments due under installment contracts entered into  
10 before the date on which the referendum making this Law  
11 applicable to the taxing district is held; (h) made for  
12 payments of principal and interest on limited bonds, as defined  
13 in Section 3 of the Local Government Debt Reform Act, in an  
14 amount not to exceed the debt service extension base less the  
15 amount in items (b), (c), and (e) of this definition for  
16 non-referendum obligations, except obligations initially  
17 issued pursuant to referendum; (i) made for payments of  
18 principal and interest on bonds issued under Section 15 of the  
19 Local Government Debt Reform Act; (j) made for a qualified  
20 airport authority to pay interest or principal on general  
21 obligation bonds issued for the purpose of paying obligations  
22 due under, or financing airport facilities required to be  
23 acquired, constructed, installed or equipped pursuant to,  
24 contracts entered into before March 1, 1996 (but not including  
25 any amendments to such a contract taking effect on or after  
26 that date); (k) made to fund expenses of providing joint

1 recreational programs for persons with disabilities under  
2 Section 5-8 of the Park District Code or Section 11-95-14 of  
3 the Illinois Municipal Code; (l) made for contributions to a  
4 firefighter's pension fund created under Article 4 of the  
5 Illinois Pension Code, to the extent of the amount certified  
6 under item (5) of Section 4-134 of the Illinois Pension Code;  
7 and (m) made for the taxing district to pay interest or  
8 principal on general obligation bonds issued pursuant to  
9 Section 19-3.10 of the School Code. For levy years 2017 and  
10 2018, this definition of "aggregate extension" applies to each  
11 school district that was subject to this definition of  
12 "aggregate extension" for the 2016 levy year.

13 "Aggregate extension" for all taxing districts to which  
14 this Law applies in accordance with paragraph (2) of subsection  
15 (e) of Section 18-213 means, except with respect to levy years  
16 2017 and 2018, the annual corporate extension for the taxing  
17 district and those special purpose extensions that are made  
18 annually for the taxing district, excluding special purpose  
19 extensions: (a) made for the taxing district to pay interest or  
20 principal on general obligation bonds that were approved by  
21 referendum; (b) made for any taxing district to pay interest or  
22 principal on general obligation bonds issued before the  
23 effective date of this amendatory Act of 1997; (c) made for any  
24 taxing district to pay interest or principal on bonds issued to  
25 refund or continue to refund those bonds issued before the  
26 effective date of this amendatory Act of 1997; (d) made for any

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

1 airport authority to pay interest or principal on general  
2 obligation bonds issued for the purpose of paying obligations  
3 due under, or financing airport facilities required to be  
4 acquired, constructed, installed or equipped pursuant to,  
5 contracts entered into before March 1, 1996 (but not including  
6 any amendments to such a contract taking effect on or after  
7 that date); (k) made to fund expenses of providing joint  
8 recreational programs for persons with disabilities under  
9 Section 5-8 of the Park District Code or Section 11-95-14 of  
10 the Illinois Municipal Code; and (l) made for contributions to  
11 a 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 For levy years 2017 and 2018, this definition of "aggregate  
15 extension" applies to each school district that was subject to  
16 this definition of "aggregate extension" for the 2016 levy  
17 year.

18 "Aggregate extension", except with respect to school  
19 districts, for levy years 2017 and 2018, means the annual  
20 corporate extension for the taxing district and those special  
21 purpose extensions that are made annually for the taxing  
22 district, excluding special purpose extensions: (a) made for  
23 the payment of principal and interest on bonds or other  
24 evidences of indebtedness issued by the taxing district; or (b)  
25 made for contributions to a pension fund created under the  
26 Illinois Pension Code. Notwithstanding the provisions of this

1 definition of "aggregate extension", if a special purpose  
2 extension (i) made for the payment of principal and interest on  
3 bonds or other evidences of indebtedness issued by the taxing  
4 district or (ii) made for contributions to a pension fund  
5 created under the Illinois Pension Code was required to be  
6 included in a taxing district's aggregate extension for the  
7 2016 levy year, then that special purpose extension is also  
8 included in the taxing district's aggregate extension for levy  
9 years 2017 and 2018; provided that the extension limitation for  
10 those extensions for levy years 2017 and 2018 shall be (1) the  
11 lesser of 5% or the percentage increase in the Consumer Price  
12 Index during the 12-month calendar year preceding the levy year  
13 or (2) the rate of increase approved by voters under Section  
14 18-205.

15 "Debt service extension base" means an amount equal to that  
16 portion of the extension for a taxing district for the 1994  
17 levy year, or for those taxing districts subject to this Law in  
18 accordance with Section 18-213, except for those subject to  
19 paragraph (2) of subsection (e) of Section 18-213, for the levy  
20 year in which the referendum making this Law applicable to the  
21 taxing district is held, or for those taxing districts subject  
22 to this Law in accordance with paragraph (2) of subsection (e)  
23 of Section 18-213 for the 1996 levy year, or for those taxing  
24 districts that become subject to this Law as a result of this  
25 amendatory Act of the 100th General Assembly for the 2016 levy  
26 year, constituting an extension for payment of principal and

1 interest on bonds issued by the taxing district without  
2 referendum, but not including excluded non-referendum bonds.  
3 For park districts (i) that were first subject to this Law in  
4 1991 or 1995 and (ii) whose extension for the 1994 levy year  
5 for the payment of principal and interest on bonds issued by  
6 the park district without referendum (but not including  
7 excluded non-referendum bonds) was less than 51% of the amount  
8 for the 1991 levy year constituting an extension for payment of  
9 principal and interest on bonds issued by the park district  
10 without referendum (but not including excluded non-referendum  
11 bonds), "debt service extension base" means an amount equal to  
12 that portion of the extension for the 1991 levy year  
13 constituting an extension for payment of principal and interest  
14 on bonds issued by the park district without referendum (but  
15 not including excluded non-referendum bonds). A debt service  
16 extension base established or increased at any time pursuant to  
17 any provision of this Law, except Section 18-212, shall be  
18 increased each year commencing with the later of (i) the 2009  
19 levy year or (ii) the first levy year in which this Law becomes  
20 applicable to the taxing district, by the lesser of 5% or the  
21 percentage increase in the Consumer Price Index during the  
22 12-month calendar year preceding the levy year. The debt  
23 service extension base may be established or increased as  
24 provided under Section 18-212. "Excluded non-referendum bonds"  
25 means (i) bonds authorized by Public Act 88-503 and issued  
26 under Section 20a of the Chicago Park District Act for aquarium

1 and museum projects; (ii) bonds issued under Section 15 of the  
2 Local Government Debt Reform Act; or (iii) refunding  
3 obligations issued to refund or to continue to refund  
4 obligations initially issued pursuant to referendum.

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

13 "Aggregate extension base" means the taxing district's  
14 last preceding aggregate extension as adjusted under Sections  
15 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
16 shall be made for the 2007 levy year and all subsequent levy  
17 years whenever one or more counties within which a taxing  
18 district is located (i) used estimated valuations or rates when  
19 extending taxes in the taxing district for the last preceding  
20 levy year that resulted in the over or under extension of  
21 taxes, or (ii) increased or decreased the tax extension for the  
22 last preceding levy year as required by Section 18-135(c).  
23 Whenever an adjustment is required under Section 18-135, the  
24 aggregate extension base of the taxing district shall be equal  
25 to the amount that the aggregate extension of the taxing  
26 district would have been for the last preceding levy year if



1 either or both (i) actual, rather than estimated, valuations or  
2 rates had been used to calculate the extension of taxes for the  
3 last levy year, or (ii) the tax extension for the last  
4 preceding levy year had not been adjusted as required by  
5 subsection (c) of Section 18-135. In the case of a home rule  
6 taxing district, the aggregate extension base for 2017 shall  
7 not include any amounts included in that taxing district's  
8 annual corporate extension for the 2016 levy year and expended  
9 for (i) the payment of principal and interest on bonds or other  
10 evidences of indebtedness issued by the home rule unit or (ii)  
11 contributions to a pension fund created under the Illinois  
12 Pension Code, and any special purpose extensions made by a home  
13 rule unit for those purposes in levy year 2017 or 2018 are not  
14 included in the district's aggregate extension and shall not be  
15 subject to the limitations of this Law.

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

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

21 "New property" means (i) the assessed value, after final  
22 board of review or board of appeals action, of new improvements  
23 or additions to existing improvements on any parcel of real  
24 property that increase the assessed value of that real property  
25 during the levy year multiplied by the equalization factor  
26 issued by the Department under Section 17-30, (ii) the assessed

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

24 "Qualified airport authority" means an airport authority  
25 organized under the Airport Authorities Act and located in a  
26 county bordering on the State of Wisconsin and having a

1 population in excess of 200,000 and not greater than 500,000.

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

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

17 Except as otherwise provided in this Section, "limiting  
18 rate" means a fraction the numerator of which is the last  
19 preceding aggregate extension base times an amount equal to one  
20 plus the extension limitation defined in this Section and the  
21 denominator of which is the current year's equalized assessed  
22 value of all real property in the territory under the  
23 jurisdiction of the taxing district during the prior levy year.  
24 For those taxing districts that reduced their aggregate  
25 extension for the last preceding levy year, the highest  
26 aggregate extension in any of the last 3 preceding levy years

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

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

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

24 Sec. 18-185. Short title; definitions. This Division 5 may  
25 be cited as the Property Tax Extension Limitation Law. As used

1 in this Division 5:

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

5 "Extension limitation", except as otherwise provided in  
6 this paragraph, means (a) the lesser of 5% or the percentage  
7 increase in the Consumer Price Index during the 12-month  
8 calendar year preceding the levy year or (b) the rate of  
9 increase approved by voters under Section 18-205. For levy  
10 years 2017 and 2018 only, for taxing districts other than  
11 school districts, "extension limitation" means 0% or the rate  
12 of increase approved by the voters under Section 18-205. For  
13 levy years 2017 and 2018, if a special purpose extension (i)  
14 made for the payment of principal and interest on bonds or  
15 other evidences of indebtedness issued by the taxing district  
16 or (ii) made for contributions to a pension fund created under  
17 the Illinois Pension Code was required to be included in a  
18 school district's aggregate extension for the 2016 levy year,  
19 then the extension limitation for those extensions for levy  
20 years 2017 and 2018 shall be (1) the lesser of 5% or the  
21 percentage increase in the Consumer Price Index during the  
22 12-month calendar year preceding the levy year or (2) the rate  
23 of increase approved by voters under Section 18-205. For levy  
24 years 2017 and 2018, for school districts that were subject to  
25 this Law in the 2016 levy year, "extension limitation" means  
26 (1) the lesser of 5% or the percentage increase in the Consumer

1 Price Index during the 12-month calendar year preceding the  
2 levy year or (2) the rate of increase approved by 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.  
13 Beginning with the 1995 levy year, "taxing district" includes  
14 only each non-home rule taxing district subject to this Law  
15 before the 1995 levy year and each non-home rule taxing  
16 district not subject to this Law before the 1995 levy year  
17 having the majority of its 1994 equalized assessed value in an  
18 affected county or counties. Beginning with the levy year in  
19 which this Law becomes applicable to a taxing district as  
20 provided in Section 18-213, "taxing district" also includes  
21 those taxing districts made subject to this Law as provided in  
22 Section 18-213. For levy years 2017 and 2018, "taxing district"  
23 has the same meaning provided in Section 1-150, and includes  
24 home rule units, but does not include the City of Chicago or  
25 school districts that were not subject to this Law in the 2016  
26 levy year.

1 "Aggregate extension" for taxing districts to which this  
2 Law applied before the 1995 levy year means, except with  
3 respect to levy years 2017 and 2018, the annual corporate  
4 extension for the taxing district and those special purpose  
5 extensions that are made annually for the taxing district,  
6 excluding special purpose extensions: (a) made for the taxing  
7 district to pay interest or principal on general obligation  
8 bonds that were approved by referendum; (b) made for any taxing  
9 district to pay interest or principal on general obligation  
10 bonds issued before October 1, 1991; (c) made for any taxing  
11 district to pay interest or principal on bonds issued to refund  
12 or continue to refund those bonds issued before October 1,  
13 1991; (d) made for any taxing district to pay interest or  
14 principal on bonds issued to refund or continue to refund bonds  
15 issued after October 1, 1991 that were approved by referendum;  
16 (e) made for any taxing district to pay interest or principal  
17 on revenue bonds issued before October 1, 1991 for payment of  
18 which a property tax levy or the full faith and credit of the  
19 unit of local government is pledged; however, a tax for the  
20 payment of interest or principal on those bonds shall be made  
21 only after the governing body of the unit of local government  
22 finds that all other sources for payment are insufficient to  
23 make those payments; (f) made for payments under a building  
24 commission lease when the lease payments are for the retirement  
25 of bonds issued by the commission before October 1, 1991, to  
26 pay for the building project; (g) made for payments due under



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

1 principal and interest on any bonds issued under the authority  
2 of Section 17-2.2d of the School Code; (o) made for  
3 contributions to a firefighter's pension fund created under  
4 Article 4 of the Illinois Pension Code, to the extent of the  
5 amount certified under item (5) of Section 4-134 of the  
6 Illinois Pension Code; and (p) made for road purposes in the  
7 first year after a township assumes the rights, powers, duties,  
8 assets, property, liabilities, obligations, and  
9 responsibilities of a road district abolished under the  
10 provisions of Section 6-133 of the Illinois Highway Code. For  
11 levy years 2017 and 2018, this definition of "aggregate  
12 extension" applies to each school district that was subject to  
13 this definition of "aggregate extension" for the 2016 levy  
14 year.

15 "Aggregate extension" for the taxing districts to which  
16 this Law did not apply before the 1995 levy year (except taxing  
17 districts subject to this Law in accordance with Section  
18 18-213) means, except with respect to levy years 2017 and 2018,  
19 the annual corporate extension for the taxing district and  
20 those special purpose extensions that are made annually for the  
21 taxing district, excluding special purpose extensions: (a)  
22 made for the taxing district to pay interest or principal on  
23 general obligation bonds that were approved by referendum; (b)  
24 made for any taxing district to pay interest or principal on  
25 general obligation bonds issued before March 1, 1995; (c) made  
26 for any taxing district to pay interest or principal on bonds

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

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

1 District 169 under Section 17-9.02 of the School Code; and (r)  
2 made for the purpose of making employer contributions to the  
3 Public School Teachers' Pension and Retirement Fund of Chicago  
4 under Section 34-53 of the School Code. For levy years 2017 and  
5 2018, this definition of "aggregate extension" applies to each  
6 school district that was subject to this definition of  
7 "aggregate extension" for the 2016 levy year.

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, except with respect to levy years  
12 2017 and 2018, the annual corporate extension for the taxing  
13 district and those special purpose extensions that are made  
14 annually for the taxing district, excluding special purpose  
15 extensions: (a) made for the taxing district to pay interest or  
16 principal on general obligation bonds that were approved by  
17 referendum; (b) made for any taxing district to pay interest or  
18 principal on general obligation bonds issued before the date on  
19 which the referendum making this Law applicable to the taxing  
20 district is held; (c) made for any taxing district to pay  
21 interest or principal on bonds issued to refund or continue to  
22 refund those bonds issued before the date on which the  
23 referendum making this Law applicable to the taxing district is  
24 held; (d) made for any taxing district to pay interest or  
25 principal on bonds issued to refund or continue to refund bonds  
26 issued after the date on which the referendum making this Law

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

1 Local Government Debt Reform Act; (j) made for a qualified  
2 airport authority to pay interest or principal on general  
3 obligation bonds issued for the purpose of paying obligations  
4 due under, or financing airport facilities required to be  
5 acquired, constructed, installed or equipped pursuant to,  
6 contracts entered into before March 1, 1996 (but not including  
7 any amendments to such a contract taking effect on or after  
8 that date); (k) made to fund expenses of providing joint  
9 recreational programs for persons with disabilities under  
10 Section 5-8 of the Park District Code or Section 11-95-14 of  
11 the Illinois Municipal Code; (l) made for contributions to a  
12 firefighter's pension fund created under Article 4 of the  
13 Illinois Pension Code, to the extent of the amount certified  
14 under item (5) of Section 4-134 of the Illinois Pension Code;  
15 and (m) made for the taxing district to pay interest or  
16 principal on general obligation bonds issued pursuant to  
17 Section 19-3.10 of the School Code. For levy years 2017 and  
18 2018, this definition of "aggregate extension" applies to each  
19 school district that was subject to this definition of  
20 "aggregate extension" for the 2016 levy year.

21 "Aggregate extension" for all taxing districts to which  
22 this Law applies in accordance with paragraph (2) of subsection  
23 (e) of Section 18-213 means, except with respect to levy years  
24 2017 and 2018, the annual corporate extension for the taxing  
25 district and those special purpose extensions that are made  
26 annually for the taxing district, excluding special purpose

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



1 made for payments of principal and interest on limited bonds,  
2 as defined in Section 3 of the Local Government Debt Reform  
3 Act, in an amount not to exceed the debt service extension base  
4 less the amount in items (b), (c), and (e) of this definition  
5 for non-referendum obligations, except obligations initially  
6 issued pursuant to referendum; (i) made for payments of  
7 principal and interest on bonds issued under Section 15 of the  
8 Local Government Debt Reform Act; (j) made for a qualified  
9 airport authority to pay interest or principal on general  
10 obligation bonds issued for the purpose of paying obligations  
11 due under, or financing airport facilities required to be  
12 acquired, constructed, installed or equipped pursuant to,  
13 contracts entered into before March 1, 1996 (but not including  
14 any amendments to such a contract taking effect on or after  
15 that date); (k) made to fund expenses of providing joint  
16 recreational programs for persons with disabilities under  
17 Section 5-8 of the Park District Code or Section 11-95-14 of  
18 the Illinois Municipal Code; and (l) made for contributions to  
19 a 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 For levy years 2017 and 2018, this definition of "aggregate  
23 extension" applies to each school district that was subject to  
24 this definition of "aggregate extension" for the 2016 levy  
25 year.

26 "Aggregate extension", except with respect to school

1 districts, for levy years 2017 and 2018, 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 payment of principal and interest on bonds or other  
6 evidences of indebtedness issued by the taxing district; or (b)  
7 made for contributions to a pension fund created under the  
8 Illinois Pension Code. Notwithstanding the provisions of this  
9 definition of "aggregate extension", if a special purpose  
10 extension (i) made for the payment of principal and interest on  
11 bonds or other evidences of indebtedness issued by the taxing  
12 district or (ii) made for contributions to a pension fund  
13 created under the Illinois Pension Code was required to be  
14 included in a taxing district's aggregate extension for the  
15 2016 levy year, then that special purpose extension is also  
16 included in the taxing district's aggregate extension for levy  
17 years 2017 and 2018; provided that the extension limitation for  
18 those extensions for levy years 2017 and 2018 shall be (1) the  
19 lesser of 5% or the percentage increase in the Consumer Price  
20 Index during the 12-month calendar year preceding the levy year  
21 or (2) the rate of increase approved by voters under Section  
22 18-205.

23 "Debt service extension base" means an amount equal to that  
24 portion of the extension for a taxing district for the 1994  
25 levy year, or for those taxing districts subject to this Law in  
26 accordance with Section 18-213, except for those subject to

1 paragraph (2) of subsection (e) of Section 18-213, for the levy  
2 year in which the referendum making this Law applicable to the  
3 taxing district is held, or for those taxing districts subject  
4 to this Law in accordance with paragraph (2) of subsection (e)  
5 of Section 18-213 for the 1996 levy year, or for those taxing  
6 districts that become subject to this Law as a result of this  
7 amendatory Act of the 100th General Assembly for the 2016 levy  
8 year, constituting an extension for payment of principal and  
9 interest on bonds issued by the taxing district without  
10 referendum, but not including excluded non-referendum bonds.  
11 For park districts (i) that were first subject to this Law in  
12 1991 or 1995 and (ii) whose extension for the 1994 levy year  
13 for the payment of principal and interest on bonds issued by  
14 the park district without referendum (but not including  
15 excluded non-referendum bonds) was less than 51% of the amount  
16 for the 1991 levy year constituting an extension for payment of  
17 principal and interest on bonds issued by the park district  
18 without referendum (but not including excluded non-referendum  
19 bonds), "debt service extension base" means an amount equal to  
20 that portion of the extension for the 1991 levy year  
21 constituting an extension for payment of principal and interest  
22 on bonds issued by the park district without referendum (but  
23 not including excluded non-referendum bonds). A debt service  
24 extension base established or increased at any time pursuant to  
25 any provision of this Law, except Section 18-212, shall be  
26 increased each year commencing with the later of (i) the 2009

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

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

21 "Aggregate extension base" means the taxing district's  
22 last preceding aggregate extension as adjusted under Sections  
23 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
24 shall be made for the 2007 levy year and all subsequent levy  
25 years whenever one or more counties within which a taxing  
26 district is located (i) used estimated valuations or rates when

1 extending taxes in the taxing district for the last preceding  
2 levy year that resulted in the over or under extension of  
3 taxes, or (ii) increased or decreased the tax extension for the  
4 last preceding levy year as required by Section 18-135(c).  
5 Whenever an adjustment is required under Section 18-135, the  
6 aggregate extension base of the taxing district shall be equal  
7 to the amount that the aggregate extension of the taxing  
8 district would have been for the last preceding levy year if  
9 either or both (i) actual, rather than estimated, valuations or  
10 rates had been used to calculate the extension of taxes for the  
11 last levy year, or (ii) the tax extension for the last  
12 preceding levy year had not been adjusted as required by  
13 subsection (c) of Section 18-135. In the case of a home rule  
14 taxing district, the aggregate extension base for 2017 shall  
15 not include any amounts included in that taxing district's  
16 annual corporate extension for the 2016 levy year and expended  
17 for (i) the payment of principal and interest on bonds or other  
18 evidences of indebtedness issued by the home rule unit or (ii)  
19 contributions to a pension fund created under the Illinois  
20 Pension Code, and any special purpose extensions made by a home  
21 rule unit for those purposes in levy year 2017 or 2018 are not  
22 included in the district's aggregate extension and shall not be  
23 subject to the limitations of this Law.

24 Notwithstanding any other provision of law, for levy year  
25 2012, the aggregate extension base for West Northfield School  
26 District No. 31 in Cook County shall be \$12,654,592.

1 "Levy year" has the same meaning as "year" under Section  
2 1-155.

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

1 for during the previous levy year. In addition, the county  
2 clerk in a county containing a population of 3,000,000 or more  
3 shall include in the 1997 recovered tax increment value for any  
4 school district, any recovered tax increment value that was  
5 applicable to the 1995 tax year calculations.

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

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

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

25 Except as otherwise provided in this Section, "limiting  
26 rate" means a fraction the numerator of which is the last



1 preceding aggregate extension base times an amount equal to one  
2 plus the extension limitation defined in this Section and the  
3 denominator of which is the current year's equalized assessed  
4 value of all real property in the territory under the  
5 jurisdiction of the taxing district during the prior levy year.  
6 For those taxing districts that reduced their aggregate  
7 extension for the last preceding levy year, the highest  
8 aggregate extension in any of the last 3 preceding levy years  
9 shall be used for the purpose of computing the limiting rate.  
10 The denominator shall not include new property or the recovered  
11 tax increment value. If a new rate, a rate decrease, or a  
12 limiting rate increase has been approved at an election held  
13 after March 21, 2006, then (i) the otherwise applicable  
14 limiting rate shall be increased by the amount of the new rate  
15 or shall be reduced by the amount of the rate decrease, as the  
16 case may be, or (ii) in the case of a limiting rate increase,  
17 the limiting rate shall be equal to the rate set forth in the  
18 proposition approved by the voters for each of the years  
19 specified in the proposition, after which the limiting rate of  
20 the taxing district shall be calculated as otherwise provided.  
21 In the case of a taxing district that obtained referendum  
22 approval for an increased limiting rate on March 20, 2012, the  
23 limiting rate for tax year 2012 shall be the rate that  
24 generates the approximate total amount of taxes extendable for  
25 that tax year, as set forth in the proposition approved by the  
26 voters; this rate shall be the final rate applied by the county

1 clerk for the aggregate of all capped funds of the district for  
2 tax year 2012.

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

5 (35 ILCS 200/18-205)

6 Sec. 18-205. Referendum to increase the extension  
7 limitation.

8 (a) A taxing district is limited to an extension limitation  
9 as defined in Section 18-185 of 5% or the percentage increase  
10 in the 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.

18 (b) The question shall be presented in substantially the  
19 following 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  
24 school or community college district is known and referred  
25 to), Illinois, be increased from (applicable extension

1        limitation set forth in Section 18-185) ~~the lesser of 5% or~~  
2        ~~the percentage increase in the Consumer Price Index over~~  
3        ~~the prior levy year~~ to (insert the percentage of the  
4        proposed increase)% per year for (insert each levy year for  
5        which the increased extension limitation will apply)?

6        (c) The votes must be recorded as "Yes" or "No".

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

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

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

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

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

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

1 submission of the question is initiated by the taxing district;  
2 and (iv) the difference between the percentage increase  
3 proposed in the question and the otherwise applicable extension  
4 limitation under Section 18-185 ~~the lesser of 5% or the~~  
5 ~~percentage increase in the Consumer Price Index for the prior~~  
6 ~~levy year (or an estimate of the percentage increase for the~~  
7 ~~prior levy year if the increase is unavailable at the time the~~  
8 ~~submission of the question is initiated by the taxing~~  
9 ~~district);~~ and dividing the result by the last known equalized  
10 assessed value of the taxing district at the time the  
11 submission of the question is initiated by the taxing district.  
12 This amendatory Act of the 97th General Assembly is intended to  
13 clarify the existing requirements of this Section, and shall  
14 not be 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 (Source: P.A. 97-1087, eff. 8-24-12.)

1 (35 ILCS 200/18-213)

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

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

11 (b) The county board of a county that is not subject to  
12 this Law may, by ordinance or resolution, submit to the voters  
13 of the county the question of whether to make all non-home rule  
14 taxing districts that have all or a portion of their equalized  
15 assessed valuation situated in the county subject to this Law  
16 in the manner set forth in 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           (h) Notwithstanding any other provision of law, no  
25 referenda may be held under this Section with respect to levy  
26 years 2017 and 2018.

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

2 (35 ILCS 200/18-214)

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

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

13 (b) For purposes of this Section only:

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

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

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

1 equalized assessed valuation situated in the county in the  
2 manner set forth in this Section.

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

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

12 Shall the Property Tax Extension Limitation Law (35  
13 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits  
14 annual property tax extension increases, apply to non-home  
15 rule taxing districts with all or a portion of their  
16 equalized assessed valuation located in (name of county)?  
17 Votes on the question shall be recorded as "yes" or "no".

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

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

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

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

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

1 has held a referendum under Section 18-213 at which the  
2 voters rejected that proposition, at the most recent  
3 election at which the question was on the ballot in the  
4 county, will be included with the equalized assessed value  
5 of the taxing district in counties in which the voters have  
6 rejected the referendum held under this Section.

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

24 (i) Notwithstanding any other provision of law, no  
25 referenda may be held under this Section with respect to levy  
26 years 2017 and 2018.

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

2 (35 ILCS 200/18-242 new)

3 Sec. 18-242. Home rule. This Division 5 is a limitation,  
4 under subsection (g) of Section 6 of Article VII of the  
5 Illinois Constitution, on the power of home rule units to tax.

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

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