



Sen. John J. Cullerton

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1 AMENDMENT TO SENATE BILL 484

2 AMENDMENT NO. _____. Amend Senate Bill 484 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 as follows:

6 (35 ILCS 200/18-185)

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

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

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

14 "Extension limitation", except as otherwise provided in
15 this paragraph, means (a) the lesser of 5% or the percentage
16 increase in the Consumer Price Index during the 12-month

1 calendar year preceding the levy year or (b) the rate of
2 increase approved by voters under Section 18-205. For levy
3 years 2017 and 2018 only, for school districts other than the
4 City of Chicago School District #299 and qualified school
5 districts, "extension limitation" means 0% or the rate of
6 increase approved by the voters under Section 18-205. For levy
7 years 2017 and 2018, if a special purpose extension (i) made
8 for the payment of principal and interest on bonds or other
9 evidences of indebtedness issued by the taxing district or (ii)
10 made for contributions to a pension fund created under the
11 Illinois Pension Code was required to be included in a school
12 district's aggregate extension for the 2016 levy year, then the
13 extension limitation for those extensions for levy years 2017
14 and 2018 shall be (1) the lesser of 5% or the percentage
15 increase in the Consumer Price Index during the 12-month
16 calendar year preceding the levy year or (2) the rate of
17 increase approved by voters under Section 18-205. For levy
18 years 2017 and 2018, for the City of Chicago School District
19 #299 and qualified school districts that were subject to this
20 Law in the 2016 levy year, "extension limitation" means (1) the
21 lesser of 5% or the percentage increase in the Consumer Price
22 Index during the 12-month calendar year preceding the levy year
23 or (2) the rate of increase approved by voters under Section
24 18-205.

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

1 more inhabitants.

2 "Taxing district" has the same meaning provided in Section
3 1-150, except as otherwise provided in this Section. For the
4 1991 through 1994 levy years only, "taxing district" includes
5 only each non-home rule taxing district having the majority of
6 its 1990 equalized assessed value within any county or counties
7 contiguous to a county with 3,000,000 or more inhabitants.
8 Beginning with the 1995 levy year, "taxing district" includes
9 only each non-home rule taxing district subject to this Law
10 before the 1995 levy year and each non-home rule taxing
11 district not subject to this Law before the 1995 levy year
12 having the majority of its 1994 equalized assessed value in an
13 affected county or counties. Beginning with the levy year in
14 which this Law becomes applicable to a taxing district as
15 provided in Section 18-213, "taxing district" also includes
16 those taxing districts made subject to this Law as provided in
17 Section 18-213. For levy years 2017 and 2018, "taxing district"
18 also includes each school district in the State, but does not
19 include a qualified school district that was not subject to
20 this Law in the 2016 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 qualified school district that was
7 subject to this definition of "aggregate extension" for the
8 2016 levy 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 Notwithstanding the provisions of this amendatory Act of the
23 100th General Assembly, for the 2017 and 2018 levy years, this
24 definition of "aggregate extension" applies to the City of
25 Chicago School District #299 and each qualified school district
26 that was subject to this definition of "aggregate extension"

1 for the 2016 levy year.

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

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

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

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

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

20 "Aggregate extension", except with respect to the City of
21 Chicago School District #299 or a qualified school district,
22 for levy years 2017 and 2018, means the annual corporate
23 extension for the taxing district and those special purpose
24 extensions that are made annually for the taxing district,
25 excluding special purpose extensions: (a) made for the payment
26 of principal and interest on bonds or other evidences of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14 "Qualified school district" means, for levy years 2017 and
15 2018, a school district that has been granted a financial
16 hardship exemption from this amendatory Act of the 100th
17 General Assembly by the State Superintendent of Education; to
18 be eligible for such an exemption, one or more of the following
19 criteria must apply:

20 (1) the district meets the conditions described in
21 subsection (a) of Section 1A-8 of the School Code or in
22 paragraph (3) or (5) of subsection (b) of Section 1A-8 of
23 the School Code; to determine if a school district meets
24 this criteria, the State Superintendent of Education may
25 require a school district, including any district subject
26 to Article 34A of this Code, to share financial information

1 relevant to a proper investigation of the district's
2 financial condition;

3 (2) the equalized assessed valuation used in
4 calculating the district's general State aid claim under
5 Section 18-8.05 of the School Code, or the district's
6 evidence-based funding claim under Section 18-8.15 of the
7 School Code, as applicable, for the year in which the
8 district is applying has decreased by 10% or more compared
9 to equalized assessed valuation used for such calculations
10 in the previous school year;

11 (3) the average daily attendance used in calculating
12 the district's general State aid claim, under Section
13 18-8.05 of the School Code, or the district's
14 evidence-based funding claim under Section 18-8.15 of the
15 School Code, as applicable, for the year in which the
16 district is applying has decreased by 5% or more compared
17 to the average daily attendance used for such calculations
18 in the previous school year;

19 (4) fifty percent or more of the pupils enrolled in the
20 district qualify for free or reduced lunch;

21 (5) twenty percent or more of the pupils enrolled in
22 the district have an individualized education plan (IEP);
23 or

24 (6) the district is a Tier 1 district, as defined in
25 subparagraph (A) of subsection (g) of Section 18-8.15 of
26 the School Code.

1 After independently verifying that a district meets one or
2 more of the criteria set forth in items (1) through (6), the
3 State Superintendent shall notify the appropriate taxing
4 authorities that the district is to be exempt from the
5 provisions of this amendatory Act of the 100th General Assembly
6 for the next appropriate levy year. The exemption shall be for
7 a period of one levy year. School districts may reapply on an
8 annual basis to be exempt from the provisions of this
9 amendatory Act of the 100th General Assembly.

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

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

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

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

19 "Extension limitation", except as otherwise provided in
20 this paragraph, means (a) the lesser of 5% or the percentage
21 increase in the Consumer Price Index during the 12-month
22 calendar year preceding the levy year or (b) the rate of
23 increase approved by voters under Section 18-205. For levy
24 years 2017 and 2018 only, for school districts other than the
25 City of Chicago School District #299 and qualified school

1 districts, "extension limitation" means 0% or the rate of
2 increase approved by the voters under Section 18-205. For levy
3 years 2017 and 2018, if a special purpose extension (i) made
4 for the payment of principal and interest on bonds or other
5 evidences of indebtedness issued by the taxing district or (ii)
6 made for contributions to a pension fund created under the
7 Illinois Pension Code was required to be included in a school
8 district's aggregate extension for the 2016 levy year, then the
9 extension limitation for those extensions for levy years 2017
10 and 2018 shall be (1) the lesser of 5% or the percentage
11 increase in the Consumer Price Index during the 12-month
12 calendar year preceding the levy year or (2) the rate of
13 increase approved by voters under Section 18-205. For levy
14 years 2017 and 2018, for the City of Chicago School District
15 #299 and qualified school districts that were subject to this
16 Law in the 2016 levy year, "extension limitation" means (1) the
17 lesser of 5% or the percentage increase in the Consumer Price
18 Index during the 12-month calendar year preceding the levy year
19 or (2) the rate of increase approved by voters under Section
20 18-205.

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

24 "Taxing district" has the same meaning provided in Section
25 1-150, except as otherwise provided in this Section. For the
26 1991 through 1994 levy years only, "taxing district" includes

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

17 "Aggregate extension" for taxing districts to which this
18 Law applied before the 1995 levy year means, except with
19 respect to levy years 2017 and 2018, the annual corporate
20 extension for the taxing district and those special purpose
21 extensions that are made annually for the taxing district,
22 excluding special purpose extensions: (a) made for the taxing
23 district to pay interest or principal on general obligation
24 bonds that were approved by referendum; (b) made for any taxing
25 district to pay interest or principal on general obligation
26 bonds issued before October 1, 1991; (c) made for any taxing

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

1 for payments of principal and interest on bonds issued under
2 Section 15 of the Local Government Debt Reform Act; (k) made by
3 a school district that participates in the Special Education
4 District of Lake County, created by special education joint
5 agreement under Section 10-22.31 of the School Code, for
6 payment of the school district's share of the amounts required
7 to be contributed by the Special Education District of Lake
8 County to the Illinois Municipal Retirement Fund under Article
9 7 of the Illinois Pension Code; the amount of any extension
10 under this item (k) shall be certified by the school district
11 to the county clerk; (l) made to fund expenses of providing
12 joint recreational programs for persons with disabilities
13 under Section 5-8 of the Park District Code or Section 11-95-14
14 of the Illinois Municipal Code; (m) made for temporary
15 relocation loan repayment purposes pursuant to Sections 2-3.77
16 and 17-2.2d of the School Code; (n) made for payment of
17 principal and interest on any bonds issued under the authority
18 of Section 17-2.2d of the School Code; (o) made for
19 contributions to a firefighter's pension fund created under
20 Article 4 of the Illinois Pension Code, to the extent of the
21 amount certified under item (5) of Section 4-134 of the
22 Illinois Pension Code; and (p) made for road purposes in the
23 first year after a township assumes the rights, powers, duties,
24 assets, property, liabilities, obligations, and
25 responsibilities of a road district abolished under the
26 provisions of Section 6-133 of the Illinois Highway Code. For

1 levy years 2017 and 2018, this definition of "aggregate
2 extension" applies to each qualified school district that was
3 subject to this definition of "aggregate extension" for the
4 2016 levy year.

5 "Aggregate extension" for the taxing districts to which
6 this Law did not apply before the 1995 levy year (except taxing
7 districts subject to this Law in accordance with Section
8 18-213) means, except with respect to levy years 2017 and 2018,
9 the annual corporate extension for the taxing district and
10 those special purpose extensions that are made annually for the
11 taxing district, excluding special purpose extensions: (a)
12 made for the taxing district to pay interest or principal on
13 general obligation bonds that were approved by referendum; (b)
14 made for any taxing district to pay interest or principal on
15 general obligation bonds issued before March 1, 1995; (c) made
16 for any taxing district to pay interest or principal on bonds
17 issued to refund or continue to refund those bonds issued
18 before March 1, 1995; (d) made for any taxing district to pay
19 interest or principal on bonds issued to refund or continue to
20 refund bonds issued after March 1, 1995 that were approved by
21 referendum; (e) made for any taxing district to pay interest or
22 principal on revenue bonds issued before March 1, 1995 for
23 payment of which a property tax levy or the full faith and
24 credit of the unit of local government is pledged; however, a
25 tax for the payment of interest or principal on those bonds
26 shall be made only after the governing body of the unit of

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

1 21.2 of the Cook County Forest Preserve District Act, (ii)
2 issued under Section 42 of the Cook County Forest Preserve
3 District Act for zoological park projects, or (iii) issued
4 under Section 44.1 of the Cook County Forest Preserve District
5 Act for botanical gardens projects; (m) made pursuant to
6 Section 34-53.5 of the School Code, whether levied annually or
7 not; (n) made to fund expenses of providing joint recreational
8 programs for persons with disabilities under Section 5-8 of the
9 Park District Code or Section 11-95-14 of the Illinois
10 Municipal Code; (o) made by the Chicago Park District for
11 recreational programs for persons with disabilities under
12 subsection (c) of Section 7.06 of the Chicago Park District
13 Act; (p) made for contributions to a firefighter's pension fund
14 created under Article 4 of the Illinois Pension Code, to the
15 extent of the amount certified under item (5) of Section 4-134
16 of the Illinois Pension Code; (q) made by Ford Heights School
17 District 169 under Section 17-9.02 of the School Code; and (r)
18 made for the purpose of making employer contributions to the
19 Public School Teachers' Pension and Retirement Fund of Chicago
20 under Section 34-53 of the School Code. Notwithstanding the
21 provisions of this amendatory Act of the 100th General
22 Assembly, for levy years 2017 and 2018, this definition of
23 "aggregate extension" applies to the City of Chicago School
24 District #299 and each qualified school district that was
25 subject to this definition of "aggregate extension" for the
26 2016 levy year.

1 "Aggregate extension" for all taxing districts to which
2 this Law applies in accordance with Section 18-213, except for
3 those taxing districts subject to paragraph (2) of subsection
4 (e) of Section 18-213, means, except with respect to levy years
5 2017 and 2018, the annual corporate extension for the taxing
6 district and those special purpose extensions that are made
7 annually for the taxing district, excluding special purpose
8 extensions: (a) made for the taxing district to pay interest or
9 principal on general obligation bonds that were approved by
10 referendum; (b) made for any taxing district to pay interest or
11 principal on general obligation bonds issued before the date on
12 which the referendum making this Law applicable to the taxing
13 district is held; (c) made for any taxing district to pay
14 interest or principal on bonds issued to refund or continue to
15 refund those bonds issued before the date on which the
16 referendum making this Law applicable to the taxing district is
17 held; (d) made for any taxing district to pay interest or
18 principal on bonds issued to refund or continue to refund bonds
19 issued after the date on which the referendum making this Law
20 applicable to the taxing district is held if the bonds were
21 approved by referendum after the date on which the referendum
22 making this Law applicable to the taxing district is held; (e)
23 made for any taxing district to pay interest or principal on
24 revenue bonds issued before the date on which the referendum
25 making this Law applicable to the taxing district is held for
26 payment of which a property tax levy or the full faith and

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

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

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

1 effective date of this amendatory Act of 1997; (d) made for any
2 taxing district to pay interest or principal on bonds issued to
3 refund or continue to refund bonds issued after the effective
4 date of this amendatory Act of 1997 if the bonds were approved
5 by referendum after the effective date of this amendatory Act
6 of 1997; (e) made for any taxing district to pay interest or
7 principal on revenue bonds issued before the effective date of
8 this amendatory Act of 1997 for payment of which a property tax
9 levy or the full faith and credit of the unit of local
10 government is pledged; however, a tax for the payment of
11 interest or principal on those bonds shall be made only after
12 the governing body of the unit of local government finds that
13 all other sources for payment are insufficient to make those
14 payments; (f) made for payments under a building commission
15 lease when the lease payments are for the retirement of bonds
16 issued by the commission before the effective date of this
17 amendatory Act of 1997 to pay for the building project; (g)
18 made for payments due under installment contracts entered into
19 before the effective date of this amendatory Act of 1997; (h)
20 made for payments of principal and interest on limited bonds,
21 as defined in Section 3 of the Local Government Debt Reform
22 Act, in an amount not to exceed the debt service extension base
23 less the amount in items (b), (c), and (e) of this definition
24 for 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; and (l) made for contributions to
12 a 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 For levy years 2017 and 2018, this definition of "aggregate
16 extension" applies to each qualified school district that was
17 subject to this definition of "aggregate extension" for the
18 2016 levy year.

19 "Aggregate extension", except with respect to the City of
20 Chicago School District #299 or a qualified school district,
21 for levy years 2017 and 2018, means the annual corporate
22 extension for the taxing district and those special purpose
23 extensions that are made annually for the taxing district,
24 excluding special purpose extensions: (a) made for the payment
25 of principal and interest on bonds or other evidences of
26 indebtedness issued by the taxing district; or (b) made for

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

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

1 amendatory Act of the 100th General Assembly for the 2016 levy
2 year, constituting an extension for payment of principal and
3 interest on bonds issued by the taxing district without
4 referendum, but not including excluded non-referendum bonds.
5 For park districts (i) that were first subject to this Law in
6 1991 or 1995 and (ii) whose extension for the 1994 levy year
7 for the payment of principal and interest on bonds issued by
8 the park district without referendum (but not including
9 excluded non-referendum bonds) was less than 51% of the amount
10 for the 1991 levy year constituting an extension for payment of
11 principal and interest on bonds issued by the park district
12 without referendum (but not including excluded non-referendum
13 bonds), "debt service extension base" means an amount equal to
14 that portion of the extension for the 1991 levy year
15 constituting an extension for payment of principal and interest
16 on bonds issued by the park district without referendum (but
17 not including excluded non-referendum bonds). A debt service
18 extension base established or increased at any time pursuant to
19 any provision of this Law, except Section 18-212, shall be
20 increased each year commencing with the later of (i) the 2009
21 levy year or (ii) the first levy year in which this Law becomes
22 applicable to the taxing district, by the lesser of 5% or the
23 percentage increase in the Consumer Price Index during the
24 12-month calendar year preceding the levy year. The debt
25 service extension base may be established or increased as
26 provided under Section 18-212. "Excluded non-referendum bonds"

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

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

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

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

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

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

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

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

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

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

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

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

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

1 the limiting rate shall be equal to the rate set forth in the
2 proposition approved by the voters for each of the years
3 specified in the proposition, after which the limiting rate of
4 the taxing district shall be calculated as otherwise provided.

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

13 "Qualified school district" means, for levy years 2017 and
14 2018, a school district that has been granted a financial
15 hardship exemption from this amendatory Act of the 100th
16 General Assembly by the State Superintendent of Education; to
17 be eligible for such an exemption, one or more of the following
18 criteria must apply:

19 (1) the district meets the conditions described in
20 subsection (a) of Section 1A-8 of the School Code or in
21 paragraph (3) or (5) of subsection (b) of Section 1A-8 of
22 the School Code; to determine if a school district meets
23 this criteria, the State Superintendent of Education may
24 require a school district, including any district subject
25 to Article 34A of this Code, to share financial information
26 relevant to a proper investigation of the district's

1 financial condition;

2 (2) the equalized assessed valuation used in
3 calculating the district's general State aid claim under
4 Section 18-8.05 of the School Code, or the district's
5 evidence-based funding claim under Section 18-8.15 of the
6 School Code, as applicable, for the year in which the
7 district is applying has decreased by 10% or more compared
8 to equalized assessed valuation used for such calculations
9 in the previous school year;

10 (3) the average daily attendance used in calculating
11 the district's general State aid claim, under Section
12 18-8.05 of the School Code, or the district's
13 evidence-based funding claim under Section 18-8.15 of the
14 School Code, as applicable, for the year in which the
15 district is applying has decreased by 5% or more compared
16 to the average daily attendance used for such calculations
17 in the previous school year;

18 (4) fifty percent or more of the pupils enrolled in the
19 district qualify for free or reduced lunch;

20 (5) twenty percent or more of the pupils enrolled in
21 the district have an individualized education plan (IEP);

22 or

23 (6) the district is a Tier 1 district, as defined in
24 subparagraph (A) of subsection (g) of Section 18-8.15 of
25 the School Code.

26 After independently verifying that a district meets one or

1 more of the criteria set forth in items (1) through (6), the
2 State Superintendent shall notify the appropriate taxing
3 authorities that the district is to be exempt from the
4 provisions of this amendatory Act of the 100th General Assembly
5 for the next appropriate levy year. The exemption shall be for
6 a period of one levy year. School districts may reapply on an
7 annual basis to be exempt from the provisions of this
8 amendatory Act of the 100th General Assembly.

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

11 (35 ILCS 200/18-205)

12 Sec. 18-205. Referendum to increase the extension
13 limitation.

14 (a) A taxing district is limited to an extension limitation
15 as defined in Section 18-185 of 5% or the percentage increase
16 in the Consumer Price Index during the 12 month calendar year
17 preceding the levy year, whichever is less. A taxing district
18 may increase its extension limitation for one or more levy
19 years if that taxing district holds a referendum before the
20 levy date for the first levy year at which a majority of voters
21 voting on the issue approves adoption of a higher extension
22 limitation. Referenda shall be conducted at a regularly
23 scheduled election in accordance with the Election Code.

24 (b) The question shall be presented in substantially the
25 following manner ~~for all elections held after March 21, 2006:~~

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

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

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

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

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

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

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

1 accordance with Section 4 of Article IX of the Illinois
2 Constitution; (ii) the most recent final equalization factor
3 certified to the county clerk by the Department of Revenue at
4 the time the taxing district initiates the submission of the
5 proposition to the electors; (iii) the last known aggregate
6 extension base of the taxing district at the time the
7 submission of the question is initiated by the taxing district;
8 and (iv) the difference between the percentage increase
9 proposed in the question and the otherwise applicable extension
10 limitation under Section 18-185 ~~the lesser of 5% or the~~
11 ~~percentage increase in the Consumer Price Index for the prior~~
12 ~~levy year (or an estimate of the percentage increase for the~~
13 ~~prior levy year if the increase is unavailable at the time the~~
14 ~~submission of the question is initiated by the taxing~~
15 ~~district);~~ and dividing the result by the last known equalized
16 assessed value of the taxing district at the time the
17 submission of the question is initiated by the taxing district.
18 This amendatory Act of the 97th General Assembly is intended to
19 clarify the existing requirements of this Section, and shall
20 not be construed to validate any prior non-compliant referendum
21 language. Any notice required to be published in connection
22 with the submission of the question shall also contain this
23 supplemental information and shall not contain any other
24 supplemental information. Any error, miscalculation, or
25 inaccuracy in computing any amount set forth on the ballot or
26 in the notice that is not deliberate shall not invalidate or

1 affect the validity of any proposition approved. Notice of the
2 referendum shall be published and posted as otherwise required
3 by law, and the submission of the question shall be initiated
4 as provided by law.

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

6 (35 ILCS 200/18-213)

7 Sec. 18-213. Referenda on applicability of the Property Tax
8 Extension Limitation Law.

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

16 (b) The county board of a county that is not subject to
17 this Law may, by ordinance or resolution, submit to the voters
18 of the county the question of whether to make all non-home rule
19 taxing districts that have all or a portion of their equalized
20 assessed valuation situated in the county subject to this Law
21 in the manner set forth in this Section.

22 For purposes of this Section only:

23 "Taxing district" has the same meaning provided in Section
24 1-150.

25 "Equalized assessed valuation" means the equalized

1 assessed valuation for a taxing district for the immediately
2 preceding levy year.

3 (c) 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 making the Property Tax Extension Limitation Law
7 applicable to all non-home rule taxing districts that have all
8 or a portion of their equalized assessed valuation situated in
9 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 18-245), which limits annual
14 property tax extension increases, apply to non-home rule
15 taxing districts with all or a portion of their equalized
16 assessed valuation located in (name of county)?

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

18 (d) 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 (e) (1) With respect to taxing districts having all of
2 their equalized assessed valuation located in the county,
3 if a majority of the votes cast on the proposition are in
4 favor of the proposition, then this Law becomes applicable
5 to the taxing district beginning on January 1 of the year
6 following the date of the referendum.

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

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

13 (B) have equalized assessed valuation in an
14 affected county,

15 (C) meet the condition that each county, other than
16 an affected county, in which any of the equalized
17 assessed valuation of the taxing district is located
18 has held a referendum under this Section at any
19 election, except a consolidated primary election, held
20 prior to the effective date of this amendatory Act of
21 1997, and

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

1 in determining whether a majority of the equalized
2 assessed valuation of the taxing district is located in
3 one or more counties in which the voters have approved
4 a referendum under this Section, the equalized
5 assessed valuation of the taxing district in any
6 affected county shall be included with the equalized
7 assessed value of the taxing district in counties in
8 which the voters have approved the referendum.

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

1 assessed valuation of the taxing district is located in one
2 or more counties that have approved a referendum under this
3 Section, the equalized assessed valuation of the taxing
4 district in any affected county shall be included with the
5 equalized assessed value of the taxing district in counties
6 that have approved the referendum.

7 (f) 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 taxing district is located, and the
14 Department of Revenue. After the last referendum affecting a
15 multi-county taxing district is held, the Department of Revenue
16 shall determine whether the taxing district is subject to this
17 Law and, if so, 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 the following January 1, the taxing district is
21 subject to this Law. For each taxing district subject to
22 paragraph (2) of subsection (e) of this Section, the Department
23 of Revenue shall notify the taxing district and the county
24 clerks of all of the counties in which a portion of the
25 equalized assessed valuation of the taxing district is located
26 that, beginning January 1, 1997, the taxing district is subject

1 to this Law.

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

4 (h) Notwithstanding any other provision of law, no
5 referenda may be held under this Section with respect to levy
6 years 2017 and 2018.

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

8 (35 ILCS 200/18-214)

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

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

19 (b) For purposes of this Section only:

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

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

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

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

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

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

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

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

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

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

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

24 (2) The majority of the equalized assessed valuation of
25 the taxing district, other than any equalized assessed
26 valuation in an affected county, is in one or more counties

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

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

1 of the taxing district is located that, beginning on January 1
2 of the year following the date of the last referendum, the
3 taxing district is no longer subject to this Law.

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

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

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

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