



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 (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; OR

26 (7) the district has been designated, through the State

1 Board of Education's School District Financial Profile  
2 System, as on financial watch status for fiscal year 2016.

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

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

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

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

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

21 "Extension limitation", except as otherwise provided in  
22 this paragraph, means (a) the lesser of 5% or the percentage  
23 increase in the Consumer Price Index during the 12-month  
24 calendar year preceding the levy year or (b) the rate of  
25 increase approved by voters under Section 18-205. For levy

1 years 2017 and 2018 only, for school districts other than the  
2 City of Chicago School District #299 and qualified school  
3 districts, "extension limitation" means 0% or the rate of  
4 increase approved by the voters under Section 18-205. For levy  
5 years 2017 and 2018, if a special purpose extension (i) made  
6 for the payment of principal and interest on bonds or other  
7 evidences of indebtedness issued by the taxing district or (ii)  
8 made for contributions to a pension fund created under the  
9 Illinois Pension Code was required to be included in a school  
10 district's aggregate extension for the 2016 levy year, then the  
11 extension limitation for those extensions for levy years 2017  
12 and 2018 shall be (1) the lesser of 5% or the percentage  
13 increase in the Consumer Price Index during the 12-month  
14 calendar year preceding the levy year or (2) the rate of  
15 increase approved by voters under Section 18-205. For levy  
16 years 2017 and 2018, for the City of Chicago School District  
17 #299 and qualified school districts that were subject to this  
18 Law in the 2016 levy year, "extension limitation" means (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 "Affected county" means a county of 3,000,000 or more  
24 inhabitants or a county contiguous to a county of 3,000,000 or  
25 more inhabitants.

26 "Taxing district" has the same meaning provided in Section



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

19 "Aggregate extension" for taxing districts to which this  
20 Law applied before the 1995 levy year means, except with  
21 respect to levy years 2017 and 2018, 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 taxing  
25 district to pay interest or principal on general obligation  
26 bonds that were approved by referendum; (b) made for any taxing

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

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

1 responsibilities of a road district abolished under the  
2 provisions of Section 6-133 of the Illinois Highway Code. For  
3 levy years 2017 and 2018, this definition of "aggregate  
4 extension" applies to each qualified school district that was  
5 subject to this definition of "aggregate extension" for the  
6 2016 levy year.

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

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

1 payments of principal and interest on bonds authorized by  
2 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section  
3 21.2 of the Cook County Forest Preserve District Act, (ii)  
4 issued under Section 42 of the Cook County Forest Preserve  
5 District Act for zoological park projects, or (iii) issued  
6 under Section 44.1 of the Cook County Forest Preserve District  
7 Act for botanical gardens projects; (m) made pursuant to  
8 Section 34-53.5 of the School Code, whether levied annually or  
9 not; (n) made to fund expenses of providing joint recreational  
10 programs for persons with disabilities under Section 5-8 of the  
11 Park District Code or Section 11-95-14 of the Illinois  
12 Municipal Code; (o) made by the Chicago Park District for  
13 recreational programs for persons with disabilities under  
14 subsection (c) of Section 7.06 of the Chicago Park District  
15 Act; (p) made for contributions to a firefighter's pension fund  
16 created under Article 4 of the Illinois Pension Code, to the  
17 extent of the amount certified under item (5) of Section 4-134  
18 of the Illinois Pension Code; (q) made by Ford Heights School  
19 District 169 under Section 17-9.02 of the School Code; and (r)  
20 made for the purpose of making employer contributions to the  
21 Public School Teachers' Pension and Retirement Fund of Chicago  
22 under Section 34-53 of the School Code. Notwithstanding the  
23 provisions of this amendatory Act of the 100th General  
24 Assembly, for levy years 2017 and 2018, this definition of  
25 "aggregate extension" applies to the City of Chicago School  
26 District #299 and each qualified school district that was

1 subject to this definition of "aggregate extension" for the  
2 2016 levy year.

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

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



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

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

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

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

21 "Aggregate extension", except with respect to the City of  
22 Chicago School District #299 or a qualified school district,  
23 for levy years 2017 and 2018, means 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 payment

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

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

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

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

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

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

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

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

13 "Levy year" has the same meaning as "year" under Section  
14 1-155.

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

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

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

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



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

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

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

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

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

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

1 to Article 34A of this Code, to share financial information  
2 relevant to a proper investigation of the district's  
3 financial condition;

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

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

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

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

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; or

1           (7) the district has been designated, through the State  
2           Board of Education's School District Financial Profile  
3           System, as on financial watch status for fiscal year 2016.  
4           After independently verifying that a district meets one or  
5           more of the criteria set forth in items (1) through (7), the  
6           State Superintendent shall notify the appropriate taxing  
7           authorities that the district is to be exempt from the  
8           provisions of this amendatory Act of the 100th General Assembly  
9           for the next appropriate levy year. The exemption shall be for  
10           a period of one levy year. School districts may reapply on an  
11           annual basis to be exempt from the provisions of this  
12           amendatory Act of the 100th General Assembly.  
13           (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,  
14           eff. 7-27-15; 99-521, eff. 6-1-17.)

15           (35 ILCS 200/18-205)

16           Sec. 18-205. Referendum to increase the extension  
17           limitation.

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

1 limitation. Referenda shall be conducted at a regularly  
2 scheduled election in accordance with the Election Code.

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

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

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

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

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

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

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

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

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

1 the property without regard to any property tax exemptions) by  
2 (i) the percentage level of assessment prescribed for that  
3 property by statute, or by ordinance of the county board in  
4 counties that classify property for purposes of taxation in  
5 accordance with Section 4 of Article IX of the Illinois  
6 Constitution; (ii) the most recent final equalization factor  
7 certified to the county clerk by the Department of Revenue at  
8 the time the taxing district initiates the submission of the  
9 proposition to the electors; (iii) the last known aggregate  
10 extension base of the taxing district at the time the  
11 submission of the question is initiated by the taxing district;  
12 and (iv) the difference between the percentage increase  
13 proposed in the question and the otherwise applicable extension  
14 limitation under Section 18-185 ~~the lesser of 5% or the~~  
15 ~~percentage increase in the Consumer Price Index for the prior~~  
16 ~~levy year (or an estimate of the percentage increase for the~~  
17 ~~prior levy year if the increase is unavailable at the time the~~  
18 ~~submission of the question is initiated by the taxing~~  
19 ~~district);~~ and dividing the result by the last known equalized  
20 assessed value of the taxing district at the time the  
21 submission of the question is initiated by the taxing district.  
22 This amendatory Act of the 97th General Assembly is intended to  
23 clarify the existing requirements of this Section, and shall  
24 not be construed to validate any prior non-compliant referendum  
25 language. Any notice required to be published in connection  
26 with the submission of the question shall also contain this



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

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

10 (35 ILCS 200/18-213)

11 Sec. 18-213. Referenda on applicability of the Property Tax  
12 Extension Limitation Law.

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

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

1 For purposes of this Section only:

2 "Taxing district" has the same meaning provided in Section  
3 1-150.

4 "Equalized assessed valuation" means the equalized  
5 assessed valuation for a taxing district for the immediately  
6 preceding levy year.

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

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

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

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

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

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

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

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

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

17 (B) have equalized assessed valuation in an  
18 affected county,

19 (C) meet the condition that each county, other than  
20 an affected county, in which any of the equalized  
21 assessed valuation of the taxing district is located  
22 has held a referendum under this Section at any  
23 election, except a consolidated primary election, held  
24 prior to the effective date of this amendatory Act of  
25 1997, and

26 (D) have a majority of the district's equalized

1           assessed valuation located in one or more counties in  
2           each of which the voters have approved a referendum  
3           under this Section prior to the effective date of this  
4           amendatory Act of 1997. For purposes of this Section,  
5           in determining whether a majority of the equalized  
6           assessed valuation of the taxing district is located in  
7           one or more counties in which the voters have approved  
8           a referendum under this Section, the equalized  
9           assessed valuation of the taxing district in any  
10          affected county shall be included with the equalized  
11          assessed value of the taxing district in counties in  
12          which the voters have approved the referendum.

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

1 valuation is held. For the purposes of this Law, the last  
2 referendum shall be deemed to be the referendum making this  
3 Law applicable to the taxing district. For purposes of this  
4 Section, in determining whether a majority of the equalized  
5 assessed valuation of the taxing district is located in one  
6 or more counties that have approved a referendum under this  
7 Section, the equalized assessed valuation of the taxing  
8 district in any affected county shall be included with the  
9 equalized assessed value of the taxing district in counties  
10 that have approved the referendum.

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

1 of Revenue shall notify the taxing district and the county  
2 clerks of all of the counties in which a portion of the  
3 equalized assessed valuation of the taxing district is located  
4 that, beginning January 1, 1997, the taxing district is subject  
5 to this Law.

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

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

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

12 (35 ILCS 200/18-214)

13 Sec. 18-214. Referenda on removal of the applicability of  
14 the Property Tax Extension Limitation Law to non-home rule  
15 taxing districts.

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

23 (b) For purposes of this Section only:

24 "Taxing district" means any non-home rule taxing district  
25 that became subject to this Law under Section 18-213 of this

1 Law.

2 "Equalized assessed valuation" means the equalized  
3 assessed valuation for a taxing district for the immediately  
4 preceding levy year.

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

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

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

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

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

2 (e) The county clerk shall order the proposition submitted  
3 to the electors of the county at the election specified in the  
4 ordinance or resolution. If part of the county is under the  
5 jurisdiction of a board or boards of election commissioners,  
6 the county clerk shall submit a certified copy of the ordinance  
7 or resolution to each board of election commissioners, which  
8 shall order the proposition submitted to the electors of the  
9 taxing district within its jurisdiction at the election  
10 specified in the ordinance or resolution.

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

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

22 (1) Each county in which the district has any equalized  
23 assessed valuation must either, (i) have held a referendum  
24 under this Section, (ii) be an affected county, or (iii)  
25 have held a referendum under Section 18-213 at which the  
26 voters rejected the proposition at the most recent election



1 at which the question was on the ballot in the county.

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

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

1 longer subject to this Law and, if the taxing district is no  
2 longer subject to this Law, the Department of Revenue shall  
3 notify the taxing district and the county clerks of all of the  
4 counties in which a portion of the equalized assessed valuation  
5 of the taxing district is located that, beginning on January 1  
6 of the year following the date of the last referendum, the  
7 taxing district is no longer subject to this Law.

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

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

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

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