



Rep. Michelle Mussman

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1 AMENDMENT TO SENATE BILL 851

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 851 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 15-170, 15-175, 18-185, 18-205, 18-213, and 18-214 and  
6 by adding Sections 18-213.1 and 18-242 as follows:

7 (35 ILCS 200/15-170)

8 Sec. 15-170. Senior citizens homestead exemption. An  
9 annual homestead exemption limited, except as described here  
10 with relation to cooperatives or life care facilities, to a  
11 maximum reduction set forth below from the property's value, as  
12 equalized or assessed by the Department, is granted for  
13 property that is occupied as a residence by a person 65 years  
14 of age or older who is liable for paying real estate taxes on  
15 the property and is an owner of record of the property or has a  
16 legal or equitable interest therein as evidenced by a written

1 instrument, except for a leasehold interest, other than a  
2 leasehold interest of land on which a single family residence  
3 is located, which is occupied as a residence by a person 65  
4 years or older who has an ownership interest therein, legal,  
5 equitable or as a lessee, and on which he or she is liable for  
6 the payment of property taxes. Before taxable year 2004, the  
7 maximum reduction shall be \$2,500 in counties with 3,000,000 or  
8 more inhabitants and \$2,000 in all other counties. For taxable  
9 years 2004 through 2005, the maximum reduction shall be \$3,000  
10 in all counties. For taxable years 2006 and 2007, the maximum  
11 reduction shall be \$3,500. For taxable years 2008 through 2011,  
12 the maximum reduction is \$4,000 in all counties. For taxable  
13 year 2012, the maximum reduction is \$5,000 in counties with  
14 3,000,000 or more inhabitants and \$4,000 in all other counties.  
15 For taxable years 2013 through 2016, the maximum reduction is  
16 \$5,000 in all counties. For taxable year ~~years~~ 2017 ~~and~~  
17 ~~thereafter~~, the maximum reduction is \$8,000 in counties with  
18 3,000,000 or more inhabitants and \$5,000 in all other counties.  
19 For taxable years 2018 and thereafter, the maximum reduction is  
20 \$8,000 in all counties.

21 For land improved with an apartment building owned and  
22 operated as a cooperative, the maximum reduction from the value  
23 of the property, as equalized by the Department, shall be  
24 multiplied by the number of apartments or units occupied by a  
25 person 65 years of age or older who is liable, by contract with  
26 the owner or owners of record, for paying property taxes on the

1 property and is an owner of record of a legal or equitable  
2 interest in the cooperative apartment building, other than a  
3 leasehold interest. For land improved with a life care  
4 facility, the maximum reduction from the value of the property,  
5 as equalized by the Department, shall be multiplied by the  
6 number of apartments or units occupied by persons 65 years of  
7 age or older, irrespective of any legal, equitable, or  
8 leasehold interest in the facility, who are liable, under a  
9 contract with the owner or owners of record of the facility,  
10 for paying property taxes on the property. In a cooperative or  
11 a life care facility where a homestead exemption has been  
12 granted, the cooperative association or the management firm of  
13 the cooperative or facility shall credit the savings resulting  
14 from that exemption only to the apportioned tax liability of  
15 the owner or resident who qualified for the exemption. Any  
16 person who willfully refuses to so credit the savings shall be  
17 guilty of a Class B misdemeanor. Under this Section and  
18 Sections 15-175, 15-176, and 15-177, "life care facility" means  
19 a facility, as defined in Section 2 of the Life Care Facilities  
20 Act, with which the applicant for the homestead exemption has a  
21 life care contract as defined in that Act.

22 When a homestead exemption has been granted under this  
23 Section and the person qualifying subsequently becomes a  
24 resident of a facility licensed under the Assisted Living and  
25 Shared Housing Act, the Nursing Home Care Act, the Specialized  
26 Mental Health Rehabilitation Act of 2013, the ID/DD Community

1 Care Act, or the MC/DD Act, the exemption shall continue so  
2 long as the residence continues to be occupied by the  
3 qualifying person's spouse if the spouse is 65 years of age or  
4 older, or if the residence remains unoccupied but is still  
5 owned by the person qualified for the homestead exemption.

6 A person who will be 65 years of age during the current  
7 assessment year shall be eligible to apply for the homestead  
8 exemption during that assessment year. Application shall be  
9 made during the application period in effect for the county of  
10 his residence.

11 Beginning with assessment year 2003, for taxes payable in  
12 2004, property that is first occupied as a residence after  
13 January 1 of any assessment year by a person who is eligible  
14 for the senior citizens homestead exemption under this Section  
15 must be granted a pro-rata exemption for the assessment year.  
16 The amount of the pro-rata exemption is the exemption allowed  
17 in the county under this Section divided by 365 and multiplied  
18 by the number of days during the assessment year the property  
19 is occupied as a residence by a person eligible for the  
20 exemption under this Section. The chief county assessment  
21 officer must adopt reasonable procedures to establish  
22 eligibility for this pro-rata exemption.

23 The assessor or chief county assessment officer may  
24 determine the eligibility of a life care facility to receive  
25 the benefits provided by this Section, by affidavit,  
26 application, visual inspection, questionnaire or other

1 reasonable methods in order to insure that the tax savings  
2 resulting from the exemption are credited by the management  
3 firm to the apportioned tax liability of each qualifying  
4 resident. The assessor may request reasonable proof that the  
5 management firm has so credited the exemption.

6 The chief county assessment officer of each county with  
7 less than 3,000,000 inhabitants shall provide to each person  
8 allowed a homestead exemption under this Section a form to  
9 designate any other person to receive a duplicate of any notice  
10 of delinquency in the payment of taxes assessed and levied  
11 under this Code on the property of the person receiving the  
12 exemption. The duplicate notice shall be in addition to the  
13 notice required to be provided to the person receiving the  
14 exemption, and shall be given in the manner required by this  
15 Code. The person filing the request for the duplicate notice  
16 shall pay a fee of \$5 to cover administrative costs to the  
17 supervisor of assessments, who shall then file the executed  
18 designation with the county collector. Notwithstanding any  
19 other provision of this Code to the contrary, the filing of  
20 such an executed designation requires the county collector to  
21 provide duplicate notices as indicated by the designation. A  
22 designation may be rescinded by the person who executed such  
23 designation at any time, in the manner and form required by the  
24 chief county assessment officer.

25 The assessor or chief county assessment officer may  
26 determine the eligibility of residential property to receive

1 the homestead exemption provided by this Section by  
2 application, visual inspection, questionnaire or other  
3 reasonable methods. The determination shall be made in  
4 accordance with guidelines established by the Department.

5 In counties with 3,000,000 or more inhabitants, beginning  
6 in taxable year 2010, each taxpayer who has been granted an  
7 exemption under this Section must reapply on an annual basis.  
8 The chief county assessment officer shall mail the application  
9 to the taxpayer. In counties with less than 3,000,000  
10 inhabitants, the county board may by resolution provide that if  
11 a person has been granted a homestead exemption under this  
12 Section, the person qualifying need not reapply for the  
13 exemption.

14 In counties with less than 3,000,000 inhabitants, if the  
15 assessor or chief county assessment officer requires annual  
16 application for verification of eligibility for an exemption  
17 once granted under this Section, the application shall be  
18 mailed to the taxpayer.

19 The assessor or chief county assessment officer shall  
20 notify each person who qualifies for an exemption under this  
21 Section that the person may also qualify for deferral of real  
22 estate taxes under the Senior Citizens Real Estate Tax Deferral  
23 Act. The notice shall set forth the qualifications needed for  
24 deferral of real estate taxes, the address and telephone number  
25 of county collector, and a statement that applications for  
26 deferral of real estate taxes may be obtained from the county

1 collector.

2 Notwithstanding Sections 6 and 8 of the State Mandates Act,  
3 no reimbursement by the State is required for the  
4 implementation of any mandate created by this Section.

5 (Source: P.A. 99-180, eff. 7-29-15; 100-401, eff. 8-25-17.)

6 (35 ILCS 200/15-175)

7 Sec. 15-175. General homestead exemption.

8 (a) Except as provided in Sections 15-176 and 15-177,  
9 homestead property is entitled to an annual homestead exemption  
10 limited, except as described here with relation to  
11 cooperatives, to a reduction in the equalized assessed value of  
12 homestead property equal to the increase in equalized assessed  
13 value for the current assessment year above the equalized  
14 assessed value of the property for 1977, up to the maximum  
15 reduction set forth below. If however, the 1977 equalized  
16 assessed value upon which taxes were paid is subsequently  
17 determined by local assessing officials, the Property Tax  
18 Appeal Board, or a court to have been excessive, the equalized  
19 assessed value which should have been placed on the property  
20 for 1977 shall be used to determine the amount of the  
21 exemption.

22 (b) Except as provided in Section 15-176, the maximum  
23 reduction before taxable year 2004 shall be \$4,500 in counties  
24 with 3,000,000 or more inhabitants and \$3,500 in all other  
25 counties. Except as provided in Sections 15-176 and 15-177, for

1 taxable years 2004 through 2007, the maximum reduction shall be  
2 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,  
3 and, for taxable years 2009 through 2011, the maximum reduction  
4 is \$6,000 in all counties. For taxable years 2012 through 2016,  
5 the maximum reduction is \$7,000 in counties with 3,000,000 or  
6 more inhabitants and \$6,000 in all other counties. For taxable  
7 ~~year years~~ 2017 ~~and thereafter~~, the maximum reduction is  
8 \$10,000 in counties with 3,000,000 or more inhabitants and  
9 \$6,000 in all other counties. For taxable years 2018 and  
10 thereafter, the maximum reduction is \$10,000 in all counties.

11 If a county has elected to subject itself to the provisions of  
12 Section 15-176 as provided in subsection (k) of that Section,  
13 then, for the first taxable year only after the provisions of  
14 Section 15-176 no longer apply, for owners who, for the taxable  
15 year, have not been granted a senior citizens assessment freeze  
16 homestead exemption under Section 15-172 or a long-time  
17 occupant homestead exemption under Section 15-177, there shall  
18 be an additional exemption of \$5,000 for owners with a  
19 household income of \$30,000 or less.

20 (c) In counties with fewer than 3,000,000 inhabitants, if,  
21 based on the most recent assessment, the equalized assessed  
22 value of the homestead property for the current assessment year  
23 is greater than the equalized assessed value of the property  
24 for 1977, the owner of the property shall automatically receive  
25 the exemption granted under this Section in an amount equal to  
26 the increase over the 1977 assessment up to the maximum



1 reduction set forth in this Section.

2 (d) If in any assessment year beginning with the 2000  
3 assessment year, homestead property has a pro-rata valuation  
4 under Section 9-180 resulting in an increase in the assessed  
5 valuation, a reduction in equalized assessed valuation equal to  
6 the increase in equalized assessed value of the property for  
7 the year of the pro-rata valuation above the equalized assessed  
8 value of the property for 1977 shall be applied to the property  
9 on a proportionate basis for the period the property qualified  
10 as homestead property during the assessment year. The maximum  
11 proportionate homestead exemption shall not exceed the maximum  
12 homestead exemption allowed in the county under this Section  
13 divided by 365 and multiplied by the number of days the  
14 property qualified as homestead property.

15 (d-1) In counties with 3,000,000 or more inhabitants, where  
16 the chief county assessment officer provides a notice of  
17 discovery, if a property is not occupied by its owner as a  
18 principal residence as of January 1 of the current tax year,  
19 then the property owner shall notify the chief county  
20 assessment officer of that fact on a form prescribed by the  
21 chief county assessment officer. That notice must be received  
22 by the chief county assessment officer on or before March 1 of  
23 the collection year. If mailed, the form shall be sent by  
24 certified mail, return receipt requested. If the form is  
25 provided in person, the chief county assessment officer shall  
26 provide a date stamped copy of the notice. Failure to provide

1 timely notice pursuant to this subsection (d-1) shall result in  
2 the exemption being treated as an erroneous exemption. Upon  
3 timely receipt of the notice for the current tax year, no  
4 exemption shall be applied to the property for the current tax  
5 year. If the exemption is not removed upon timely receipt of  
6 the notice by the chief assessment officer, then the error is  
7 considered granted as a result of a clerical error or omission  
8 on the part of the chief county assessment officer as described  
9 in subsection (h) of Section 9-275, and the property owner  
10 shall not be liable for the payment of interest and penalties  
11 due to the erroneous exemption for the current tax year for  
12 which the notice was filed after the date that notice was  
13 timely received pursuant to this subsection. Notice provided  
14 under this subsection shall not constitute a defense or amnesty  
15 for prior year erroneous exemptions.

16 For the purposes of this subsection (d-1):

17 "Collection year" means the year in which the first and  
18 second installment of the current tax year is billed.

19 "Current tax year" means the year prior to the collection  
20 year.

21 (e) The chief county assessment officer may, when  
22 considering whether to grant a leasehold exemption under this  
23 Section, require the following conditions to be met:

24 (1) that a notarized application for the exemption,  
25 signed by both the owner and the lessee of the property,  
26 must be submitted each year during the application period

1 in effect for the county in which the property is located;

2 (2) that a copy of the lease must be filed with the  
3 chief county assessment officer by the owner of the  
4 property at the time the notarized application is  
5 submitted;

6 (3) that the lease must expressly state that the lessee  
7 is liable for the payment of property taxes; and

8 (4) that the lease must include the following language  
9 in substantially the following form:

10 "Lessee shall be liable for the payment of real  
11 estate taxes with respect to the residence in  
12 accordance with the terms and conditions of Section  
13 15-175 of the Property Tax Code (35 ILCS 200/15-175).  
14 The permanent real estate index number for the premises  
15 is (insert number), and, according to the most recent  
16 property tax bill, the current amount of real estate  
17 taxes associated with the premises is (insert amount)  
18 per year. The parties agree that the monthly rent set  
19 forth above shall be increased or decreased pro rata  
20 (effective January 1 of each calendar year) to reflect  
21 any increase or decrease in real estate taxes. Lessee  
22 shall be deemed to be satisfying Lessee's liability for  
23 the above mentioned real estate taxes with the monthly  
24 rent payments as set forth above (or increased or  
25 decreased as set forth herein).".

26 In addition, if there is a change in lessee, or if the

1 lessee vacates the property, then the chief county assessment  
2 officer may require the owner of the property to notify the  
3 chief county assessment officer of that change.

4 This subsection (e) does not apply to leasehold interests  
5 in property owned by a municipality.

6 (f) "Homestead property" under this Section includes  
7 residential property that is occupied by its owner or owners as  
8 his or their principal dwelling place, or that is a leasehold  
9 interest on which a single family residence is situated, which  
10 is occupied as a residence by a person who has an ownership  
11 interest therein, legal or equitable or as a lessee, and on  
12 which the person is liable for the payment of property taxes.  
13 For land improved with an apartment building owned and operated  
14 as a cooperative or a building which is a life care facility as  
15 defined in Section 15-170 and considered to be a cooperative  
16 under Section 15-170, the maximum reduction from the equalized  
17 assessed value shall be limited to the increase in the value  
18 above the equalized assessed value of the property for 1977, up  
19 to the maximum reduction set forth above, multiplied by the  
20 number of apartments or units occupied by a person or persons  
21 who is liable, by contract with the owner or owners of record,  
22 for paying property taxes on the property and is an owner of  
23 record of a legal or equitable interest in the cooperative  
24 apartment building, other than a leasehold interest. For  
25 purposes of this Section, the term "life care facility" has the  
26 meaning stated in Section 15-170.

1 "Household", as used in this Section, means the owner, the  
2 spouse of the owner, and all persons using the residence of the  
3 owner as their principal place of residence.

4 "Household income", as used in this Section, means the  
5 combined income of the members of a household for the calendar  
6 year preceding the taxable year.

7 "Income", as used in this Section, has the same meaning as  
8 provided in Section 3.07 of the Senior Citizens and Persons  
9 with Disabilities Property Tax Relief Act, except that "income"  
10 does not include veteran's benefits.

11 (g) In a cooperative where a homestead exemption has been  
12 granted, the cooperative association or its management firm  
13 shall credit the savings resulting from that exemption only to  
14 the apportioned tax liability of the owner who qualified for  
15 the exemption. Any person who willfully refuses to so credit  
16 the savings shall be guilty of a Class B misdemeanor.

17 (h) Where married persons maintain and reside in separate  
18 residences qualifying as homestead property, each residence  
19 shall receive 50% of the total reduction in equalized assessed  
20 valuation provided by this Section.

21 (i) In all counties, the assessor or chief county  
22 assessment officer may determine the eligibility of  
23 residential property to receive the homestead exemption and the  
24 amount of the exemption by application, visual inspection,  
25 questionnaire or other reasonable methods. The determination  
26 shall be made in accordance with guidelines established by the

1 Department, provided that the taxpayer applying for an  
2 additional general exemption under this Section shall submit to  
3 the chief county assessment officer an application with an  
4 affidavit of the applicant's total household income, age,  
5 marital status (and, if married, the name and address of the  
6 applicant's spouse, if known), and principal dwelling place of  
7 members of the household on January 1 of the taxable year. The  
8 Department shall issue guidelines establishing a method for  
9 verifying the accuracy of the affidavits filed by applicants  
10 under this paragraph. The applications shall be clearly marked  
11 as applications for the Additional General Homestead  
12 Exemption.

13 (i-5) This subsection (i-5) applies to counties with  
14 3,000,000 or more inhabitants. In the event of a sale of  
15 homestead property, the homestead exemption shall remain in  
16 effect for the remainder of the assessment year of the sale.  
17 Upon receipt of a transfer declaration transmitted by the  
18 recorder pursuant to Section 31-30 of the Real Estate Transfer  
19 Tax Law for property receiving an exemption under this Section,  
20 the assessor shall mail a notice and forms to the new owner of  
21 the property providing information pertaining to the rules and  
22 applicable filing periods for applying or reapplying for  
23 homestead exemptions under this Code for which the property may  
24 be eligible. If the new owner fails to apply or reapply for a  
25 homestead exemption during the applicable filing period or the  
26 property no longer qualifies for an existing homestead

1 exemption, the assessor shall cancel such exemption for any  
2 ensuing assessment year.

3 (j) In counties with fewer than 3,000,000 inhabitants, in  
4 the event of a sale of homestead property the homestead  
5 exemption shall remain in effect for the remainder of the  
6 assessment year of the sale. The assessor or chief county  
7 assessment officer may require the new owner of the property to  
8 apply for the homestead exemption for the following assessment  
9 year.

10 (k) Notwithstanding Sections 6 and 8 of the State Mandates  
11 Act, no reimbursement by the State is required for the  
12 implementation of any mandate created by this Section.

13 (Source: P.A. 99-143, eff. 7-27-15; 99-164, eff. 7-28-15;  
14 99-642, eff. 7-28-16; 99-851, eff. 8-19-16; 100-401, eff.  
15 8-25-17.)

16 (35 ILCS 200/18-185)

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

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

23 "Extension limitation", except as otherwise provided in  
24 this paragraph, means (a) the lesser of 5% or the percentage  
25 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 taxing districts with a majority  
4 of their equalized assessed value in Cook, Lake, McHenry, Kane,  
5 DuPage, or Will County, other than qualified school districts,  
6 "extension limitation" means 0% or the rate of increase  
7 approved by the voters under Section 18-205. For levy years  
8 2018 and 2019, for taxing districts with a majority of their  
9 equalized assessed value in a county that elects to be subject  
10 to a property tax freeze under Section 18-213.1, other than  
11 qualified school districts, "extension limitation" means 0% or  
12 the rate of increase approved by the voters under Section  
13 18-205. For levy years 2017 and 2018, for taxing districts that  
14 are not subject to a 0% extension limitation in the applicable  
15 levy year, "extension limitation" means (1) the lesser of 5% or  
16 the percentage increase in the Consumer Price Index during the  
17 12-month calendar year preceding the levy year or (2) the rate  
18 of increase approved by voters under Section 18-205. For levy  
19 years 2017 and 2018, for taxing districts that are subject to a  
20 0% extension limitation in the applicable levy year, if amounts  
21 extended (i) for the payment of principal, interest, premium,  
22 and related fees and expenses on bonds or other evidences of  
23 indebtedness issued by the taxing district or (ii) for  
24 contributions to a pension fund created under the Illinois  
25 Pension Code are required to be included in the district's  
26 aggregate extension, then the extension limitation for those



1 amounts for levy years 2017 and 2018 shall be (1) the lesser of  
2 5% or the percentage increase in the Consumer Price Index  
3 during the 12-month calendar year preceding the levy year or  
4 (2) the rate of increase approved by voters under Section  
5 18-205.

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

9 "Taxing district" has the same meaning provided in Section  
10 1-150, except as otherwise provided in this Section. For the  
11 1991 through 1994 levy years only, "taxing district" includes  
12 only each non-home rule taxing district having the majority of  
13 its 1990 equalized assessed value within any county or counties  
14 contiguous to a county with 3,000,000 or more inhabitants.  
15 Beginning with the 1995 levy year, "taxing district" includes  
16 only each non-home rule taxing district subject to this Law  
17 before the 1995 levy year and each non-home rule taxing  
18 district not subject to this Law before the 1995 levy year  
19 having the majority of its 1994 equalized assessed value in an  
20 affected county or counties. Beginning with the levy year in  
21 which this Law becomes applicable to a taxing district as  
22 provided in Section 18-213, "taxing district" also includes  
23 those taxing districts made subject to this Law as provided in  
24 Section 18-213. For levy years 2017 and 2018, "taxing district"  
25 also includes home rule units with a majority of their  
26 equalized assessed value in Cook, Lake, McHenry, Kane, DuPage,

1 or Will County and non-home rule units with a majority of their  
2 equalized assessed value in Cook, Lake, McHenry, Kane, DuPage,  
3 or Will County that would not otherwise be subject to this Law.  
4 For levy years 2018 and 2019, "taxing district" also includes  
5 home rule units and non-home rule units with a majority of  
6 their equalized assessed value in a county that elects to be  
7 subject to a property tax freeze under Section 18-213.1.  
8 However, for levy years 2017 through 2019, "taxing district"  
9 does not include a school district that (i) has been designated  
10 as a qualified school district for the applicable levy year and  
11 (ii) was not subject to this Law in the 2016 levy year.

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

1 principal on revenue bonds issued before October 1, 1991 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  
10 October 1, 1991, to pay for the building project; (g) made for  
11 payments due under installment contracts entered into before  
12 October 1, 1991; (h) made for payments of principal and  
13 interest on bonds issued under the Metropolitan Water  
14 Reclamation District Act to finance construction projects  
15 initiated before October 1, 1991; (i) made for payments of  
16 principal and interest on limited bonds, as defined in Section  
17 3 of the Local Government Debt Reform Act, in an amount not to  
18 exceed the debt service extension base less the amount in items  
19 (b), (c), (e), and (h) of this definition for non-referendum  
20 obligations, except obligations initially issued pursuant to  
21 referendum; (j) made for payments of principal and interest on  
22 bonds issued under Section 15 of the Local Government Debt  
23 Reform Act; (k) made by a school district that participates in  
24 the Special Education District of Lake County, created by  
25 special education joint agreement under Section 10-22.31 of the  
26 School Code, for payment of the school district's share of the

1 amounts required to be contributed by the Special Education  
2 District of Lake County to the Illinois Municipal Retirement  
3 Fund under Article 7 of the Illinois Pension Code; the amount  
4 of any extension under this item (k) shall be certified by the  
5 school district to the county clerk; (l) made to fund expenses  
6 of providing joint recreational programs for persons with  
7 disabilities under Section 5-8 of the Park District Code or  
8 Section 11-95-14 of the Illinois Municipal Code; (m) made for  
9 temporary relocation loan repayment purposes pursuant to  
10 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for  
11 payment of principal and interest on any bonds issued under the  
12 authority of Section 17-2.2d of the School Code; (o) made for  
13 contributions to a firefighter's pension fund created under  
14 Article 4 of the Illinois Pension Code, to the extent of the  
15 amount certified under item (5) of Section 4-134 of the  
16 Illinois Pension Code; and (p) made for road purposes in the  
17 first year after a township assumes the rights, powers, duties,  
18 assets, property, liabilities, obligations, and  
19 responsibilities of a road district abolished under the  
20 provisions of Section 6-133 of the Illinois Highway Code. For  
21 levy years 2017 through 2019, this definition of "aggregate  
22 extension" applies to each taxing district that was subject to  
23 this definition of "aggregate extension" for the 2016 levy  
24 year.

25 "Aggregate extension" for the taxing districts to which  
26 this Law did not apply before the 1995 levy year (except taxing

1 districts subject to this Law in accordance with Section  
2 18-213) means the annual corporate extension for the taxing  
3 district and those special purpose extensions that are made  
4 annually for the taxing district, excluding special purpose  
5 extensions: (a) made for the taxing district to pay interest or  
6 principal on general obligation bonds that were approved by  
7 referendum; (b) made for any taxing district to pay interest or  
8 principal on general obligation bonds issued before March 1,  
9 1995; (c) made for any taxing district to pay interest or  
10 principal on bonds issued to refund or continue to refund those  
11 bonds issued before March 1, 1995; (d) made for any taxing  
12 district to pay interest or principal on bonds issued to refund  
13 or continue to refund bonds issued after March 1, 1995 that  
14 were approved by referendum; (e) made for any taxing district  
15 to pay interest or principal on revenue bonds issued before  
16 March 1, 1995 for payment of which a property tax levy or the  
17 full faith and credit of the unit of local government is  
18 pledged; however, a tax for the payment of interest or  
19 principal on those bonds shall be made only after the governing  
20 body of the unit of local government finds that all other  
21 sources for payment are insufficient to make those payments;  
22 (f) made for payments under a building commission lease when  
23 the lease payments are for the retirement of bonds issued by  
24 the commission before March 1, 1995 to pay for the building  
25 project; (g) made for payments due under installment contracts  
26 entered into before March 1, 1995; (h) made for payments of

1 principal and interest on bonds issued under the Metropolitan  
2 Water Reclamation District Act to finance construction  
3 projects initiated before October 1, 1991; (h-4) made for  
4 stormwater management purposes by the Metropolitan Water  
5 Reclamation District of Greater Chicago under Section 12 of the  
6 Metropolitan Water Reclamation District Act; (i) made for  
7 payments of principal and interest on limited bonds, as defined  
8 in Section 3 of the Local Government Debt Reform Act, in an  
9 amount not to exceed the debt service extension base less the  
10 amount in items (b), (c), and (e) of this definition for  
11 non-referendum obligations, except obligations initially  
12 issued pursuant to referendum and bonds described in subsection  
13 (h) of this definition; (j) made for payments of principal and  
14 interest on bonds issued under Section 15 of the Local  
15 Government Debt Reform Act; (k) made for payments of principal  
16 and interest on bonds authorized by Public Act 88-503 and  
17 issued under Section 20a of the Chicago Park District Act for  
18 aquarium or museum projects; (l) made for payments of principal  
19 and interest on bonds authorized by Public Act 87-1191 or  
20 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
21 County Forest Preserve District Act, (ii) issued under Section  
22 42 of the Cook County Forest Preserve District Act for  
23 zoological park projects, or (iii) issued under Section 44.1 of  
24 the Cook County Forest Preserve District Act for botanical  
25 gardens projects; (m) made pursuant to Section 34-53.5 of the  
26 School Code, whether levied annually or not; (n) made to fund

1 expenses of providing joint recreational programs for persons  
2 with disabilities under Section 5-8 of the Park District Code  
3 or Section 11-95-14 of the Illinois Municipal Code; (o) made by  
4 the Chicago Park District for recreational programs for persons  
5 with disabilities under subsection (c) of Section 7.06 of the  
6 Chicago Park District Act; (p) 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 (q) made by Ford Heights School District 169 under Section  
11 17-9.02 of the School Code; and (r) made for the purpose of  
12 making employer contributions to the Public School Teachers'  
13 Pension and Retirement Fund of Chicago under Section 34-53 of  
14 the School Code. For levy years 2017 through 2019, this  
15 definition of "aggregate extension" applies to each taxing  
16 district that was subject to this definition of "aggregate  
17 extension" for the 2016 levy year.

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

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



1 under installment contracts entered into before the date on  
2 which the referendum making this Law applicable to the taxing  
3 district is held; (h) made for payments of principal and  
4 interest on limited bonds, as defined in Section 3 of the Local  
5 Government Debt Reform Act, in an amount not to exceed the debt  
6 service extension base less the amount in items (b), (c), and  
7 (e) of this definition for non-referendum obligations, except  
8 obligations initially issued pursuant to referendum; (i) made  
9 for payments of principal and interest on bonds issued under  
10 Section 15 of the Local Government Debt Reform Act; (j) made  
11 for a qualified airport authority to pay interest or principal  
12 on general obligation bonds issued for the purpose of paying  
13 obligations due under, or financing airport facilities  
14 required to be acquired, constructed, installed or equipped  
15 pursuant to, contracts entered into before March 1, 1996 (but  
16 not including any amendments to such a contract taking effect  
17 on or after that date); (k) made to fund expenses of providing  
18 joint recreational programs for persons with disabilities  
19 under Section 5-8 of the Park District Code or Section 11-95-14  
20 of the Illinois Municipal Code; (l) made for contributions to a  
21 firefighter's pension fund created under Article 4 of the  
22 Illinois Pension Code, to the extent of the amount certified  
23 under item (5) of Section 4-134 of the Illinois Pension Code;  
24 and (m) made for the taxing district to pay interest or  
25 principal on general obligation bonds issued pursuant to  
26 Section 19-3.10 of the School Code. For levy years 2017 through

1 2019, this definition of "aggregate extension" applies to each  
2 taxing district that was subject to this definition of  
3 "aggregate extension" for the 2016 levy year.

4 "Aggregate extension" for (i) all taxing districts to which  
5 this Law applies in accordance with paragraph (2) of subsection  
6 (e) of Section 18-213 and (ii) beginning in levy year 2020, all  
7 taxing districts to which the Law applies in accordance with  
8 paragraph (2) of subsection (a) of Section 18-213.1 means the  
9 annual corporate extension for the taxing district and those  
10 special purpose extensions that are made annually for the  
11 taxing district, excluding special purpose extensions: (a)  
12 made for the taxing district to pay interest or principal on  
13 general obligation bonds that were approved by referendum; (b)  
14 made for any taxing district to pay interest or principal on  
15 general obligation bonds issued before the effective date of  
16 this amendatory Act of 1997; (c) made for any taxing district  
17 to pay interest or principal on bonds issued to refund or  
18 continue to refund those bonds issued before the effective date  
19 of this amendatory Act of 1997; (d) made for any taxing  
20 district to pay interest or principal on bonds issued to refund  
21 or continue to refund bonds issued after the effective date of  
22 this amendatory Act of 1997 if the bonds were approved by  
23 referendum after the effective date of this amendatory Act of  
24 1997; (e) made for any taxing district to pay interest or  
25 principal on revenue bonds issued before the effective date of  
26 this amendatory Act of 1997 for payment of which a property tax

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

1 recreational programs for persons with disabilities under  
2 Section 5-8 of the Park District Code or Section 11-95-14 of  
3 the Illinois Municipal Code; and (l) made for contributions to  
4 a firefighter's pension fund created under Article 4 of the  
5 Illinois Pension Code, to the extent of the amount certified  
6 under item (5) of Section 4-134 of the Illinois Pension Code.  
7 For levy years 2017 through 2019, this definition of "aggregate  
8 extension" applies to each taxing district that was subject to  
9 this definition of "aggregate extension" for the 2016 levy  
10 year.

11 For levy years 2017 and 2018, for taxing districts with a  
12 majority of their equalized assessed value in Cook, Lake,  
13 McHenry, Kane, DuPage, or Will County (other than qualified  
14 school districts and taxing districts that were subject to this  
15 Law in the 2016 levy year) "aggregate extension" means the  
16 annual corporate extension for the taxing district and those  
17 special purpose extensions that are made annually for the  
18 taxing district; provided that amounts extended for (i) the  
19 payment of principal, interest, premium, and related fees and  
20 expenses on bonds or other evidences of indebtedness issued by  
21 the taxing district, including payments under a building  
22 commission lease issued or entered into by the taxing district,  
23 or (ii) contributions to a pension fund created under the  
24 Illinois Pension Code are not included in the aggregate  
25 extension. The extension for a special service area is not  
26 included in the aggregate extension.

1       For levy years 2018 and 2019, for taxing districts that  
2 became subject to this Law under Section 18-213.1, "aggregate  
3 extension" means the annual corporate extension for the taxing  
4 district and those special purpose extensions that are made  
5 annually for the taxing district; provided that amounts  
6 extended for (i) the payment of principal, interest, premium,  
7 and related fees and expenses on bonds or other evidences of  
8 indebtedness issued by the taxing district, including payments  
9 under a building commission lease issued or entered into by the  
10 taxing district, or (ii) contributions to a pension fund  
11 created under the Illinois Pension Code are not included in the  
12 aggregate extension. The extension for a special service area  
13 is not included in the aggregate extension.

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

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

1 obligations initially issued pursuant to referendum.

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

10 "Aggregate extension base" means the taxing district's  
11 last preceding aggregate extension as adjusted under Sections  
12 18-135, 18-215, 18-230, and 18-206. An adjustment under Section  
13 18-135 shall be made for the 2007 levy year and all subsequent  
14 levy years whenever one or more counties within which a taxing  
15 district is located (i) used estimated valuations or rates when  
16 extending taxes in the taxing district for the last preceding  
17 levy year that resulted in the over or under extension of  
18 taxes, or (ii) increased or decreased the tax extension for the  
19 last preceding levy year as required by Section 18-135(c).  
20 Whenever an adjustment is required under Section 18-135, the  
21 aggregate extension base of the taxing district shall be equal  
22 to the amount that the aggregate extension of the taxing  
23 district would have been for the last preceding levy year if  
24 either or both (i) actual, rather than estimated, valuations or  
25 rates had been used to calculate the extension of taxes for the  
26 last levy year, or (ii) the tax extension for the last

1 preceding levy year had not been adjusted as required by  
2 subsection (c) of Section 18-135.

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

6 "Levy year" has the same meaning as "year" under Section  
7 1-155.

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



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

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

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

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

1 removed from the redevelopment project area over and above the  
2 initial equalized assessed value of that real property before  
3 removal from the redevelopment project area.

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

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

10 "Qualified school district" means a school district that  
11 (i) would otherwise be subject to a 0% extension limitation for  
12 the applicable levy year and (ii) has been designated, through  
13 the State Board of Education's School District Financial  
14 Profile System, as on financial watch status for the most  
15 recent fiscal year. In addition, a school district that (i)  
16 would otherwise be subject to a 0% extension limitation for the  
17 applicable levy year and (ii) has been granted a financial  
18 hardship exemption from this amendatory Act of the 100th  
19 General Assembly by the State Superintendent of Education is  
20 also considered a qualified school district; to be eligible for  
21 such an exemption, the district must be designated, through the  
22 State Board of Education's School District Financial Profile  
23 System, as on financial early warning status for the most  
24 recent fiscal year.

25 After independently verifying that a district is on  
26 financial watch status or financial early warning status, the

1 State Superintendent shall notify the appropriate taxing  
2 authorities that the district is to be exempt from the  
3 provisions of this amendatory Act of the 100th General Assembly  
4 for the next applicable levy year. The exemption shall be for a  
5 period of one levy year. School districts may reapply on an  
6 annual basis to be exempt from the provisions of this  
7 amendatory Act of the 100th General Assembly; except that  
8 school districts that qualify as a result of being on financial  
9 watch status need not reapply.

10 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;  
11 100-465, eff. 8-31-17.)

12 (35 ILCS 200/18-205)

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

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

25 (b) The question shall be presented in substantially the

1 following manner ~~for all elections held after March 21, 2006:~~

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

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

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

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

22                   (1) For the (insert the first levy year for which the  
23                   increased extension limitation will be applicable) levy  
24                   year the approximate amount of the additional tax  
25                   extendable against property containing a single family  
26                   residence and having a fair market value at the time of the

1 referendum of \$100,000 is estimated to be \$....

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

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

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



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

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

9 (35 ILCS 200/18-213)

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

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

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

25 For purposes of this Section only:

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

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

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

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

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

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

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

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

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

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

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

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

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

25 (D) have a majority of the district's equalized  
26 assessed valuation located in one or more counties in

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

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

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

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

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

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

7 (h) A referendum may not be held under this Section on or  
8 after the effective date of this amendatory Act of the 100th  
9 General Assembly with respect to levy year 2018 or 2019.

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

11 (35 ILCS 200/18-213.1 new)

12 Sec. 18-213.1. Referenda on the applicability of a property  
13 tax freeze.

14 (a) Notwithstanding any other provision of law, at the  
15 general election or the general primary election occurring in  
16 calendar year 2018, the county board of a county other than  
17 Cook, Lake, McHenry, Kane, DuPage, or Will County may, by  
18 ordinance or resolution, submit to the voters of the county  
19 either of the following questions:

20 (1) whether to make all taxing districts that have all  
21 or a portion of their equalized assessed valuation situated  
22 in the county subject to a property tax freeze for levy  
23 years 2018 and 2019; or

24 (2) whether to make all taxing districts that have all  
25 or a portion of their equalized assessed valuation situated

1 in the county subject to a property tax freeze for levy  
2 years 2018 and 2019 and then subject to the Property Tax  
3 Extension Limitation Law for levy year 2020 and thereafter.

4 Notwithstanding any other provision of law, if the county  
5 was subject to this Law in the 2016 levy year, the county may  
6 not submit the question under paragraph (1) of this subsection  
7 (a), but may submit the question under paragraph (2) of this  
8 subsection (a).

9 (b) The county clerk shall order the proposition submitted  
10 to the electors of the county at the election specified in the  
11 ordinance or resolution.

12 (c) The question under paragraph (1) of subsection (a)  
13 shall be placed on a separate ballot and shall be in  
14 substantially the following form:

15 Shall a property tax freeze apply to all home rule and  
16 non-home rule taxing districts in (County) for levy years  
17 2018 and 2019? This would mean that the aggregate extension  
18 for each taxing district (meaning the annual corporate  
19 extension for the taxing district and certain special  
20 purpose extensions that are made annually for the taxing  
21 district) may not be increased above the taxing district's  
22 last preceding aggregate extension, subject to certain  
23 adjustments, unless that increase is approved by the voters  
24 of the taxing district by referendum.

25 (d) The question under paragraph (2) of subsection (a)  
26 shall be placed on a separate ballot and shall be in

1 substantially the following form:

2 Shall a property tax freeze apply to all home rule and  
3 non-home rule taxing districts in (County) for levy years  
4 2018 and 2019, and shall the Property Tax Extension  
5 Limitation Law apply to non-home rule taxing districts with  
6 all or a portion of their equalized assessed valuation  
7 located in (County) for levy year 2020 and thereafter? This  
8 would mean that, for levy years 2018 and 2019, the  
9 aggregate extension for each taxing district (meaning the  
10 annual corporate extension for the taxing district and  
11 certain special purpose extensions that are made annually  
12 for the taxing district) may not be increased above the  
13 taxing district's last preceding aggregate extension,  
14 subject to certain adjustments, unless that increase is  
15 approved by the voters of the taxing district by  
16 referendum. This would also mean that, for levy years 2020  
17 and thereafter, increases in each non-home rule taxing  
18 district's aggregate extension would be limited to the  
19 lesser of 5% or the percentage increase in the Consumer  
20 Price Index during the 12-month calendar year preceding the  
21 levy year, unless a larger increase is approved by the  
22 voters of the taxing district by referendum.

23 (e) Votes on propositions submitted under this Section  
24 shall be recorded as "yes" or "no".

25 (f) Referenda held under this Section shall be conducted in  
26 accordance with the Election Code.



1       (g) As used in this Section:

2           "Subject to a property tax freeze" means that the  
3           taxing districts in that county are subject to an extension  
4           limitation of 0% or the rate of increase approved by the  
5           voters under Section 18-205; and

6           "Taxing district" has the same meaning provided in  
7           Section 1-150, except that: (i) the term "taxing district"  
8           does not include a school district that has been designated  
9           as a qualified school district for the applicable levy  
10           year; (ii) for levy years 2018 and 2019, the term "taxing  
11           district" includes both home rule units and non-home rule  
12           units; and (iii) for levy year 2020 and thereafter, the  
13           term "taxing district" includes only non-home rule units.

14       (35 ILCS 200/18-214)

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

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

25       (b) For purposes of this Section only:

1 "Taxing district" means any non-home rule taxing district  
2 that became subject to this Law under Section 18-213 of this  
3 Law.

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

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

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

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

24 Shall the Property Tax Extension Limitation Law (35  
25 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits  
26 annual property tax extension increases, apply to non-home

1 rule taxing districts with all or a portion of their  
2 equalized assessed valuation located in (name of county)?  
3 Votes on the question shall be recorded as "yes" or "no".

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

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

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

24 (1) Each county in which the district has any equalized  
25 assessed valuation must either, (i) have held a referendum  
26 under this Section, (ii) be an affected county, or (iii)

1 have held a referendum under Section 18-213 at which the  
2 voters rejected the proposition at the most recent election  
3 at which the question was on the ballot in the county.

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

19 (h) Immediately after a referendum is held under this  
20 Section, the county clerk of the county holding the referendum  
21 shall give notice of the referendum having been held and its  
22 results to all taxing districts that have all or a portion of  
23 their equalized assessed valuation located in the county, the  
24 county clerk of any other county in which any of the equalized  
25 assessed valuation of any such taxing district is located, and  
26 the Department of Revenue. After the last referendum affecting

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

10 (i) Notwithstanding any other provision of law, no  
11 referenda may be held under this Section with respect to levy  
12 year 2017 or 2018.

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

14 (35 ILCS 200/18-242 new)

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

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