



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 through 2019, for taxing districts
14 that are subject to a 0% extension limitation in the applicable
15 levy year, if amounts extended (i) for the payment of
16 principal, interest, premium, and related fees and expenses on
17 bonds or other evidences of indebtedness issued by the taxing
18 district or (ii) for contributions to a pension fund created
19 under the Illinois Pension Code are required to be included in
20 the district's aggregate extension, then the extension
21 limitation for those amounts for levy years 2017 through 2019
22 shall be (1) the lesser of 5% or the percentage increase in the
23 Consumer Price Index during the 12-month calendar year
24 preceding the levy year or (2) the rate of increase approved by
25 voters under Section 18-205.

26 "Affected county" means a county of 3,000,000 or more

1 inhabitants or a county contiguous to a county of 3,000,000 or
2 more inhabitants.

3 "Taxing district" has the same meaning provided in Section
4 1-150, except as otherwise provided in this Section. For the
5 1991 through 1994 levy years only, "taxing district" includes
6 only each non-home rule taxing district having the majority of
7 its 1990 equalized assessed value within any county or counties
8 contiguous to a county with 3,000,000 or more inhabitants.
9 Beginning with the 1995 levy year, "taxing district" includes
10 only each non-home rule taxing district subject to this Law
11 before the 1995 levy year and each non-home rule taxing
12 district not subject to this Law before the 1995 levy year
13 having the majority of its 1994 equalized assessed value in an
14 affected county or counties. Beginning with the levy year in
15 which this Law becomes applicable to a taxing district as
16 provided in Section 18-213, "taxing district" also includes
17 those taxing districts made subject to this Law as provided in
18 Section 18-213. For levy years 2017 and 2018, "taxing district"
19 also includes home rule units with a majority of their
20 equalized assessed value in Cook, Lake, McHenry, Kane, DuPage,
21 or Will County and non-home rule units with a majority of their
22 equalized assessed value in Cook, Lake, McHenry, Kane, DuPage,
23 or Will County that would not otherwise be subject to this Law.
24 For levy years 2018 and 2019, "taxing district" also includes
25 home rule units and non-home rule units with all or the
26 greatest portion of their equalized assessed value in a county

1 that elects to be subject to a property tax freeze under
2 Section 18-213.1. However, for levy years 2017 through 2019,
3 "taxing district" does not include a school district that (i)
4 has been designated as a qualified school district for the
5 applicable levy year and (ii) was not subject to this Law in
6 the 2016 levy year.

7 "Aggregate extension" for taxing districts to which this
8 Law applied before the 1995 levy year means the annual
9 corporate extension for the taxing district and those special
10 purpose extensions that are made annually for the taxing
11 district, excluding special purpose extensions: (a) made for
12 the taxing district to pay interest or principal on general
13 obligation bonds that were approved by referendum; (b) made for
14 any taxing district to pay interest or principal on general
15 obligation bonds issued before October 1, 1991; (c) made for
16 any taxing district to pay interest or principal on bonds
17 issued to refund or continue to refund those bonds issued
18 before October 1, 1991; (d) made for any taxing district to pay
19 interest or principal on bonds issued to refund or continue to
20 refund bonds issued after October 1, 1991 that were approved by
21 referendum; (e) made for any taxing district to pay interest or
22 principal on revenue bonds issued before October 1, 1991 for
23 payment of which a property tax levy or the full faith and
24 credit of the unit of local government is pledged; however, a
25 tax for the payment of interest or principal on those bonds
26 shall be made only after the governing body of the unit of

1 local government finds that all other sources for payment are
2 insufficient to make those payments; (f) made for payments
3 under a building commission lease when the lease payments are
4 for the retirement of bonds issued by the commission before
5 October 1, 1991, to pay for the building project; (g) made for
6 payments due under installment contracts entered into before
7 October 1, 1991; (h) made for payments of principal and
8 interest on bonds issued under the Metropolitan Water
9 Reclamation District Act to finance construction projects
10 initiated before October 1, 1991; (i) made for payments of
11 principal and interest on limited bonds, as defined in Section
12 3 of the Local Government Debt Reform Act, in an amount not to
13 exceed the debt service extension base less the amount in items
14 (b), (c), (e), and (h) of this definition for non-referendum
15 obligations, except obligations initially issued pursuant to
16 referendum; (j) made for payments of principal and interest on
17 bonds issued under Section 15 of the Local Government Debt
18 Reform Act; (k) made by a school district that participates in
19 the Special Education District of Lake County, created by
20 special education joint agreement under Section 10-22.31 of the
21 School Code, for payment of the school district's share of the
22 amounts required to be contributed by the Special Education
23 District of Lake County to the Illinois Municipal Retirement
24 Fund under Article 7 of the Illinois Pension Code; the amount
25 of any extension under this item (k) shall be certified by the
26 school district to the county clerk; (l) made to fund expenses

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

20 "Aggregate extension" for the taxing districts to which
21 this Law did not apply before the 1995 levy year (except taxing
22 districts subject to this Law in accordance with Section
23 18-213) means the annual corporate extension for the taxing
24 district and those special purpose extensions that are made
25 annually for the taxing district, excluding special purpose
26 extensions: (a) made for the taxing district to pay interest or

1 principal on general obligation bonds that were approved by
2 referendum; (b) made for any taxing district to pay interest or
3 principal on general obligation bonds issued before March 1,
4 1995; (c) made for any taxing district to pay interest or
5 principal on bonds issued to refund or continue to refund those
6 bonds issued before March 1, 1995; (d) made for any taxing
7 district to pay interest or principal on bonds issued to refund
8 or continue to refund bonds issued after March 1, 1995 that
9 were approved by referendum; (e) made for any taxing district
10 to pay interest or principal on revenue bonds issued before
11 March 1, 1995 for payment of which a property tax levy or the
12 full faith and credit of the unit of local government is
13 pledged; however, a tax for the payment of interest or
14 principal on those bonds shall be made only after the governing
15 body of the unit of local government finds that all other
16 sources for payment are insufficient to make those payments;
17 (f) made for payments under a building commission lease when
18 the lease payments are for the retirement of bonds issued by
19 the commission before March 1, 1995 to pay for the building
20 project; (g) made for payments due under installment contracts
21 entered into before March 1, 1995; (h) made for payments of
22 principal and interest on bonds issued under the Metropolitan
23 Water Reclamation District Act to finance construction
24 projects initiated before October 1, 1991; (h-4) made for
25 stormwater management purposes by the Metropolitan Water
26 Reclamation District of Greater Chicago under Section 12 of the

1 Metropolitan Water Reclamation District Act; (i) made for
2 payments of principal and interest on limited bonds, as defined
3 in Section 3 of the Local Government Debt Reform Act, in an
4 amount not to exceed the debt service extension base less the
5 amount in items (b), (c), and (e) of this definition for
6 non-referendum obligations, except obligations initially
7 issued pursuant to referendum and bonds described in subsection
8 (h) of this definition; (j) made for payments of principal and
9 interest on bonds issued under Section 15 of the Local
10 Government Debt Reform Act; (k) made for payments of principal
11 and interest on bonds authorized by Public Act 88-503 and
12 issued under Section 20a of the Chicago Park District Act for
13 aquarium or museum projects; (l) made for payments of principal
14 and interest on bonds authorized by Public Act 87-1191 or
15 93-601 and (i) issued pursuant to Section 21.2 of the Cook
16 County Forest Preserve District Act, (ii) issued under Section
17 42 of the Cook County Forest Preserve District Act for
18 zoological park projects, or (iii) issued under Section 44.1 of
19 the Cook County Forest Preserve District Act for botanical
20 gardens projects; (m) made pursuant to Section 34-53.5 of the
21 School Code, whether levied annually or not; (n) made to fund
22 expenses of providing joint recreational programs for persons
23 with disabilities under Section 5-8 of the Park District Code
24 or Section 11-95-14 of the Illinois Municipal Code; (o) made by
25 the Chicago Park District for recreational programs for persons
26 with disabilities under subsection (c) of Section 7.06 of the

1 Chicago Park District Act; (p) made for contributions to a
2 firefighter's pension fund created under Article 4 of the
3 Illinois Pension Code, to the extent of the amount certified
4 under item (5) of Section 4-134 of the Illinois Pension Code;
5 (q) made by Ford Heights School District 169 under Section
6 17-9.02 of the School Code; and (r) made for the purpose of
7 making employer contributions to the Public School Teachers'
8 Pension and Retirement Fund of Chicago under Section 34-53 of
9 the School Code. For levy years 2017 through 2019, this
10 definition of "aggregate extension" applies to each taxing
11 district that was subject to this definition of "aggregate
12 extension" for the 2016 levy year.

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

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

1 service extension base less the amount in items (b), (c), and
2 (e) of this definition for non-referendum obligations, except
3 obligations initially issued pursuant to referendum; (i) made
4 for payments of principal and interest on bonds issued under
5 Section 15 of the Local Government Debt Reform Act; (j) made
6 for a qualified airport authority to pay interest or principal
7 on general obligation bonds issued for the purpose of paying
8 obligations due under, or financing airport facilities
9 required to be acquired, constructed, installed or equipped
10 pursuant to, contracts entered into before March 1, 1996 (but
11 not including any amendments to such a contract taking effect
12 on or after that date); (k) made to fund expenses of providing
13 joint recreational programs for persons with disabilities
14 under Section 5-8 of the Park District Code or Section 11-95-14
15 of the Illinois Municipal Code; (l) made for contributions to a
16 firefighter's pension fund created under Article 4 of the
17 Illinois Pension Code, to the extent of the amount certified
18 under item (5) of Section 4-134 of the Illinois Pension Code;
19 and (m) made for the taxing district to pay interest or
20 principal on general obligation bonds issued pursuant to
21 Section 19-3.10 of the School Code. For levy years 2017 through
22 2019, this definition of "aggregate extension" applies to each
23 taxing district that was subject to this definition of
24 "aggregate extension" for the 2016 levy year.

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with paragraph (2) of subsection

1 (e) of Section 18-213 means the annual corporate extension for
2 the taxing district and those special purpose extensions that
3 are made annually for the taxing district, excluding special
4 purpose extensions: (a) made for the taxing district to pay
5 interest or principal on general obligation bonds that were
6 approved by referendum; (b) made for any taxing district to pay
7 interest or principal on general obligation bonds issued before
8 the effective date of this amendatory Act of 1997; (c) made for
9 any taxing district to pay interest or principal on bonds
10 issued to refund or continue to refund those bonds issued
11 before the effective date of this amendatory Act of 1997; (d)
12 made for any taxing district to pay interest or principal on
13 bonds issued to refund or continue to refund bonds issued after
14 the effective date of this amendatory Act of 1997 if the bonds
15 were approved by referendum after the effective date of this
16 amendatory Act of 1997; (e) made for any taxing district to pay
17 interest or principal on revenue bonds issued before the
18 effective date of this amendatory Act of 1997 for payment of
19 which a property tax levy or the full faith and credit of the
20 unit of local government is pledged; however, a tax for the
21 payment of interest or principal on those bonds shall be made
22 only after the governing body of the unit of local government
23 finds that all other sources for payment are insufficient to
24 make those payments; (f) made for payments under a building
25 commission lease when the lease payments are for the retirement
26 of bonds issued by the commission before the effective date of

1 this amendatory Act of 1997 to pay for the building project;
2 (g) made for payments due under installment contracts entered
3 into before the effective date of this amendatory Act of 1997;
4 (h) made for payments of principal and interest on limited
5 bonds, as defined in Section 3 of the Local Government Debt
6 Reform Act, in an amount not to exceed the debt service
7 extension base less the amount in items (b), (c), and (e) of
8 this definition for non-referendum obligations, except
9 obligations initially issued pursuant to referendum; (i) made
10 for payments of principal and interest on bonds issued under
11 Section 15 of the Local Government Debt Reform Act; (j) made
12 for a qualified airport authority to pay interest or principal
13 on general obligation bonds issued for the purpose of paying
14 obligations due under, or financing airport facilities
15 required to be acquired, constructed, installed or equipped
16 pursuant to, contracts entered into before March 1, 1996 (but
17 not including any amendments to such a contract taking effect
18 on or after that date); (k) made to fund expenses of providing
19 joint recreational programs for persons with disabilities
20 under Section 5-8 of the Park District Code or Section 11-95-14
21 of the Illinois Municipal Code; and (l) made for contributions
22 to a firefighter's pension fund created under Article 4 of the
23 Illinois Pension Code, to the extent of the amount certified
24 under item (5) of Section 4-134 of the Illinois Pension Code.
25 For levy years 2017 through 2019, this definition of "aggregate
26 extension" applies to each taxing district that was subject to

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

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

19 For levy years 2018 and 2019, for taxing districts that
20 became subject to this Law under Section 18-213.1, "aggregate
21 extension" means the annual corporate extension for the taxing
22 district and those special purpose extensions that are made
23 annually for the taxing district; provided that amounts
24 extended for (i) the payment of principal, interest, premium,
25 and related fees and expenses on bonds or other evidences of
26 indebtedness issued by the taxing district, including payments

1 under a building commission lease issued or entered into by the
2 taxing district, or (ii) contributions to a pension fund
3 created under the Illinois Pension Code are not included in the
4 aggregate extension. The extension for a special service area
5 is not included in the aggregate extension.

6 "Debt service extension base" means an amount equal to that
7 portion of the extension for a taxing district for the 1994
8 levy year, or for those taxing districts subject to this Law in
9 accordance with Section 18-213, except for those subject to
10 paragraph (2) of subsection (e) of Section 18-213, for the levy
11 year in which the referendum making this Law applicable to the
12 taxing district is held, or for those taxing districts subject
13 to this Law in accordance with paragraph (2) of subsection (e)
14 of Section 18-213 for the 1996 levy year, constituting an
15 extension for payment of principal and interest on bonds issued
16 by the taxing district without referendum, but not including
17 excluded non-referendum bonds. For park districts (i) that were
18 first subject to this Law in 1991 or 1995 and (ii) whose
19 extension for the 1994 levy year for the payment of principal
20 and interest on bonds issued by the park district without
21 referendum (but not including excluded non-referendum bonds)
22 was less than 51% of the amount for the 1991 levy year
23 constituting an extension for payment of principal and interest
24 on bonds issued by the park district without referendum (but
25 not including excluded non-referendum bonds), "debt service
26 extension base" means an amount equal to that portion of the

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

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

1 aggregate extension.

2 "Aggregate extension base" means the taxing district's
3 last preceding aggregate extension as adjusted under Sections
4 18-135, 18-215, 18-230, and 18-206. An adjustment under Section
5 18-135 shall be made for the 2007 levy year and all subsequent
6 levy years whenever one or more counties within which a taxing
7 district is located (i) used estimated valuations or rates when
8 extending taxes in the taxing district for the last preceding
9 levy year that resulted in the over or under extension of
10 taxes, or (ii) increased or decreased the tax extension for the
11 last preceding levy year as required by Section 18-135(c).
12 Whenever an adjustment is required under Section 18-135, the
13 aggregate extension base of the taxing district shall be equal
14 to the amount that the aggregate extension of the taxing
15 district would have been for the last preceding levy year if
16 either or both (i) actual, rather than estimated, valuations or
17 rates had been used to calculate the extension of taxes for the
18 last levy year, or (ii) the tax extension for the last
19 preceding levy year had not been adjusted as required by
20 subsection (c) of Section 18-135.

21 Notwithstanding any other provision of law, for levy year
22 2012, the aggregate extension base for West Northfield School
23 District No. 31 in Cook County shall be \$12,654,592.

24 "Levy year" has the same meaning as "year" under Section
25 1-155.

26 "New property" means (i) the assessed value, after final

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

1 school district, any recovered tax increment value that was
2 applicable to the 1995 tax year calculations.

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

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

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

22 Except as otherwise provided in this Section, "limiting
23 rate" means a fraction the numerator of which is the last
24 preceding aggregate extension base times an amount equal to one
25 plus the extension limitation defined in this Section and the
26 denominator of which is the current year's equalized assessed

1 value of all real property in the territory under the
2 jurisdiction of the taxing district during the prior levy year.
3 For those taxing districts that reduced their aggregate
4 extension for the last preceding levy year, except for school
5 districts that reduced their extension for educational
6 purposes pursuant to Section 18-206, the highest aggregate
7 extension in any of the last 3 preceding levy years shall be
8 used for the purpose of computing the limiting rate. The
9 denominator shall not include new property or the recovered tax
10 increment value. If a new rate, a rate decrease, or a limiting
11 rate increase has been approved at an election held after March
12 21, 2006, then (i) the otherwise applicable limiting rate shall
13 be increased by the amount of the new rate or shall be reduced
14 by the amount of the rate decrease, as the case may be, or (ii)
15 in the case of a limiting rate increase, the limiting rate
16 shall be equal to the rate set forth in the proposition
17 approved by the voters for each of the years specified in the
18 proposition, after which the limiting rate of the taxing
19 district shall be calculated as otherwise provided. In the case
20 of a taxing district that obtained referendum approval for an
21 increased limiting rate on March 20, 2012, the limiting rate
22 for tax year 2012 shall be the rate that generates the
23 approximate total amount of taxes extendable for that tax year,
24 as set forth in the proposition approved by the voters; this
25 rate shall be the final rate applied by the county clerk for
26 the aggregate of all capped funds of the district for tax year

1 2012.

2 "Qualified school district" means a school district that
3 (i) would otherwise be subject to a 0% extension limitation for
4 the applicable levy year and (ii) has been designated, through
5 the State Board of Education's School District Financial
6 Profile System, as on financial watch status in the report
7 issued in the applicable levy year. In addition, a school
8 district that (i) would otherwise be subject to a 0% extension
9 limitation for the applicable levy year and (ii) has been
10 granted a financial hardship exemption from this amendatory Act
11 of the 100th General Assembly by the State Superintendent of
12 Education is also considered a qualified school district; to be
13 eligible for such an exemption, the district must be
14 designated, through the State Board of Education's School
15 District Financial Profile System, as on financial early
16 warning status in the report issued in the applicable levy
17 year.

18 After independently verifying that a district is on
19 financial watch status or financial early warning status, the
20 State Superintendent shall notify the appropriate taxing
21 authorities that the district is to be exempt from the
22 provisions of this amendatory Act of the 100th General Assembly
23 for the next applicable levy year. The exemption shall be for a
24 period of one levy year. School districts may reapply on an
25 annual basis to be exempt from the provisions of this
26 amendatory Act of the 100th General Assembly; except that

1 school districts that qualify as a result of being on financial
2 watch status need not reapply.

3 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;
4 100-465, eff. 8-31-17.)

5 (35 ILCS 200/18-205)

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

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

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

20 Shall the extension limitation under the Property Tax
21 Extension Limitation Law for (insert the legal name,
22 number, if any, and county or counties of the taxing
23 district and geographic or other common name by which a
24 school or community college district is known and referred
25 to), Illinois, be increased from (applicable extension

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

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

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

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

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

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

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

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

1 submission of the question is initiated by the taxing district;
2 and (iv) the difference between the percentage increase
3 proposed in the question and the otherwise applicable extension
4 limitation under Section 18-185 ~~the lesser of 5% or the~~
5 ~~percentage increase in the Consumer Price Index for the prior~~
6 ~~levy year~~ (if the extension limitation is based on the
7 percentage increase in the Consumer Price Index for the prior
8 levy year, then ~~or~~ an estimate of the percentage increase for
9 the prior levy year may be used if the increase is unavailable
10 at the time the submission of the question is initiated by the
11 taxing district); and dividing the result by the last known
12 equalized assessed value of the taxing district at the time the
13 submission of the question is initiated by the taxing district.
14 This amendatory Act of the 97th General Assembly is intended to
15 clarify the existing requirements of this Section, and shall
16 not be construed to validate any prior non-compliant referendum
17 language. Any notice required to be published in connection
18 with the submission of the question shall also contain this
19 supplemental information and shall not contain any other
20 supplemental information. Any error, miscalculation, or
21 inaccuracy in computing any amount set forth on the ballot or
22 in the notice that is not deliberate shall not invalidate or
23 affect the validity of any proposition approved. Notice of the
24 referendum shall be published and posted as otherwise required
25 by law, and the submission of the question shall be initiated
26 as provided by law.

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

2 (35 ILCS 200/18-213)

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

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

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

18 For purposes of this Section only:

19 "Taxing district" has the same meaning provided in Section
20 1-150.

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

24 (c) The ordinance or resolution shall request the
25 submission of the proposition at any election, except a

1 consolidated primary election, for the purpose of voting for or
2 against making the Property Tax Extension Limitation Law
3 applicable to all non-home rule taxing districts that have all
4 or a portion of their equalized assessed valuation situated in
5 the county.

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

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

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

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

23 (e) (1) With respect to taxing districts having all of
24 their equalized assessed valuation located in the county,
25 if a majority of the votes cast on the proposition are in
26 favor of the proposition, then this Law becomes applicable

1 to the taxing district beginning on January 1 of the year
2 following the date of the referendum.

3 (2) With respect to taxing districts that meet all the
4 following conditions this Law shall become applicable to
5 the taxing district beginning on January 1, 1997. The
6 districts to which this paragraph (2) is applicable

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

9 (B) have equalized assessed valuation in an
10 affected county,

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

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

1 assessed valuation of the taxing district in any
2 affected county shall be included with the equalized
3 assessed value of the taxing district in counties in
4 which the voters have approved the referendum.

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

1 equalized assessed value of the taxing district in counties
2 that have approved the referendum.

3 (f) Immediately after a referendum is held under this
4 Section, the county clerk of the county holding the referendum
5 shall give notice of the referendum having been held and its
6 results to all taxing districts that have all or a portion of
7 their equalized assessed valuation located in the county, the
8 county clerk of any other county in which any of the equalized
9 assessed valuation of any taxing district is located, and the
10 Department of Revenue. After the last referendum affecting a
11 multi-county taxing district is held, the Department of Revenue
12 shall determine whether the taxing district is subject to this
13 Law and, if so, shall notify the taxing district and the county
14 clerks of all of the counties in which a portion of the
15 equalized assessed valuation of the taxing district is located
16 that, beginning the following January 1, the taxing district is
17 subject to this Law. For each taxing district subject to
18 paragraph (2) of subsection (e) of this Section, the Department
19 of Revenue shall notify the taxing district and the county
20 clerks of all of the counties in which a portion of the
21 equalized assessed valuation of the taxing district is located
22 that, beginning January 1, 1997, the taxing district is subject
23 to this Law.

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

26 (h) A referendum may not be held under this Section on or

1 after the effective date of this amendatory Act of the 100th
2 General Assembly with respect to levy year 2018 or 2019 if a
3 referendum is held under Section 18-213.1 by the same county.

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

5 (35 ILCS 200/18-213.1 new)

6 Sec. 18-213.1. Referenda on the applicability of a property
7 tax freeze.

8 (a) Notwithstanding any other provision of law, at the
9 general election or the general primary election occurring in
10 calendar year 2018, the county board of a county other than
11 Cook, Lake, McHenry, Kane, DuPage, or Will County may, by
12 ordinance or resolution, submit to the voters of the county the
13 question of whether to make all taxing districts that have all
14 or the greatest portion of their equalized assessed valuation
15 situated in the county subject to a property tax freeze for
16 levy years 2018 and 2019.

17 (b) The county clerk shall order the proposition submitted
18 to the electors of the county at the election specified in the
19 ordinance or resolution. A referendum may not be held under
20 this Section if a referendum is held by the same county under
21 Section 18-213 at the general election or the general primary
22 election occurring in calendar year 2018.

23 (c) The question shall be placed on a separate ballot and
24 shall be in substantially the following form:

25 Shall a property tax freeze apply to all home rule and

1 non-home rule taxing districts in (County) for levy years
2 2018 and 2019? This would mean that the aggregate extension
3 for each taxing district (meaning the annual corporate
4 extension for the taxing district and certain special
5 purpose extensions that are made annually for the taxing
6 district) may not be increased above the taxing district's
7 last preceding aggregate extension, subject to certain
8 adjustments, unless that increase is approved by the voters
9 of the taxing district by referendum.

10 (d) Votes on propositions submitted under this Section
11 shall be recorded as "yes" or "no".

12 (e) Referenda held under this Section shall be conducted in
13 accordance with the Election Code.

14 (f) As used in this Section:

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

19 "Taxing district" has the same meaning provided in
20 Section 1-150, except that: (i) the term "taxing district"
21 does not include a school district that has been designated
22 as a qualified school district for the applicable levy
23 year; and (ii) for levy years 2018 and 2019, the term
24 "taxing district" includes both home rule units and
25 non-home rule units.

1 (35 ILCS 200/18-214)

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

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

12 (b) For purposes of this Section only:

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

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

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

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

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

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

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

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

25 (f) With respect to taxing districts having all of their
26 equalized assessed valuation located in one county, if a

1 majority of the votes cast on the proposition are against the
2 proposition, then this Law shall not apply to the taxing
3 district beginning on January 1 of the year following the date
4 of the referendum.

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

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

16 (2) The majority of the equalized assessed valuation of
17 the taxing district, other than any equalized assessed
18 valuation in an affected county, is in one or more counties
19 in which the voters rejected the proposition. For purposes
20 of this Section, in determining whether a majority of the
21 equalized assessed valuation of the taxing district is
22 located in one or more counties in which the voters have
23 rejected the proposition under this Section, the equalized
24 assessed valuation of any taxing district in a county which
25 has held a referendum under Section 18-213 at which the
26 voters rejected that proposition, at the most recent

1 election at which the question was on the ballot in the
2 county, will be included with the equalized assessed value
3 of the taxing district in counties in which the voters have
4 rejected the referendum held under this Section.

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

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

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

1 (35 ILCS 200/18-242 new)

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

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.".