



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

SB2910

Introduced 2/14/2018, by Sen. Ira I. Silverstein

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185  
35 ILCS 200/18-205  
35 ILCS 200/18-212  
35 ILCS 200/18-213  
35 ILCS 200/18-214  
30 ILCS 805/8.42 new

Amends the Property Tax Code. Provides that, for the 2018 through 2021 levy years, the Property Tax Extension Limitation Law applies to all non-home rule taxing districts. Provides that, for the 2018 through 2021 levy year, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB100 18751 HLH 33985 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 18-185, 18-205, 18-212, 18-213, and 18-214 as follows:

6 (35 ILCS 200/18-185)

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

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

13 "Extension limitation", for levy years other than 2018,  
14 2019, 2020, and 2021, means (a) the lesser of 5% or the  
15 percentage increase in the Consumer Price Index during the  
16 12-month calendar year preceding the levy year or (b) the rate  
17 of increase approved by voters under Section 18-205.

18 "Extension limitation", for levy years 2018, 2019, 2020,  
19 and 2021 means 0% or the rate of increase approved by the  
20 voters under Section 18-205.

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

1 "Taxing district" has the same meaning provided in Section  
2 1-150, except as otherwise provided in this Section. For the  
3 1991 through 1994 levy years only, "taxing district" includes  
4 only each non-home rule taxing district having the majority of  
5 its 1990 equalized assessed value within any county or counties  
6 contiguous to a county with 3,000,000 or more inhabitants.  
7 Beginning with the 1995 levy year, and except as provided for  
8 levy years 2018, 2019, 2020, and 2021, "taxing district"  
9 includes only each non-home rule taxing district subject to  
10 this Law before the 1995 levy year and each non-home rule  
11 taxing district not subject to this Law before the 1995 levy  
12 year having the majority of its 1994 equalized assessed value  
13 in an affected county or counties. Beginning with the levy year  
14 in which this Law becomes applicable to a taxing district as  
15 provided in Section 18-213, "taxing district" also includes  
16 those taxing districts made subject to this Law as provided in  
17 Section 18-213. For levy years 2018, 2019, 2020, and 2021  
18 "taxing district" has the same meaning provided in Section  
19 1-150, but does not include home rule units.

20 "Aggregate extension" for taxing districts to which this  
21 Law applied before the 1995 levy year means the annual  
22 corporate extension for the taxing district and those special  
23 purpose extensions that are made annually for the taxing  
24 district, excluding special purpose extensions: (a) made for  
25 the taxing district to pay interest or principal on general  
26 obligation bonds that were approved by referendum; (b) made for

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

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

1 responsibilities of a road district abolished under the  
2 provisions of Section 6-133 of the Illinois Highway Code.

3 "Aggregate extension" for the taxing districts to which  
4 this Law did not apply before the 1995 levy year (except taxing  
5 districts subject to this Law in accordance with Section 18-213  
6 or this amendatory Act of the 100th General Assembly) means the  
7 annual corporate extension for the taxing district and those  
8 special purpose extensions that are made annually for the  
9 taxing district, excluding special purpose extensions: (a)  
10 made for the taxing district to pay interest or principal on  
11 general obligation bonds that were approved by referendum; (b)  
12 made for any taxing district to pay interest or principal on  
13 general obligation bonds issued before March 1, 1995; (c) made  
14 for any taxing district to pay interest or principal on bonds  
15 issued to refund or continue to refund those bonds issued  
16 before March 1, 1995; (d) made for any taxing district to pay  
17 interest or principal on bonds issued to refund or continue to  
18 refund bonds issued after March 1, 1995 that were approved by  
19 referendum; (e) made for any taxing district to pay interest or  
20 principal on revenue bonds issued before March 1, 1995 for  
21 payment of which a property tax levy or the full faith and  
22 credit of the unit of local government is pledged; however, a  
23 tax for the payment of interest or principal on those bonds  
24 shall be made only after the governing body of the unit of  
25 local government finds that all other sources for payment are  
26 insufficient to make those payments; (f) made for payments

1 under a building commission lease when the lease payments are  
2 for the retirement of bonds issued by the commission before  
3 March 1, 1995 to pay for the building project; (g) made for  
4 payments due under installment contracts entered into before  
5 March 1, 1995; (h) made for payments of principal and interest  
6 on bonds issued under the Metropolitan Water Reclamation  
7 District Act to finance construction projects initiated before  
8 October 1, 1991; (h-4) made for stormwater management purposes  
9 by the Metropolitan Water Reclamation District of Greater  
10 Chicago under Section 12 of the Metropolitan Water Reclamation  
11 District Act; (i) made for payments of principal and interest  
12 on limited bonds, as defined in Section 3 of the Local  
13 Government Debt Reform Act, in an amount not to exceed the debt  
14 service extension base less the amount in items (b), (c), and  
15 (e) of this definition for non-referendum obligations, except  
16 obligations initially issued pursuant to referendum and bonds  
17 described in subsection (h) of this definition; (j) made for  
18 payments of principal and interest on bonds issued under  
19 Section 15 of the Local Government Debt Reform Act; (k) made  
20 for payments of principal and interest on bonds authorized by  
21 Public Act 88-503 and issued under Section 20a of the Chicago  
22 Park District Act for aquarium or museum projects; (l) made for  
23 payments of principal and interest on bonds authorized by  
24 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section  
25 21.2 of the Cook County Forest Preserve District Act, (ii)  
26 issued under Section 42 of the Cook County Forest Preserve

1 District Act for zoological park projects, or (iii) issued  
2 under Section 44.1 of the Cook County Forest Preserve District  
3 Act for botanical gardens projects; (m) made pursuant to  
4 Section 34-53.5 of the School Code, whether levied annually or  
5 not; (n) made to fund expenses of providing joint recreational  
6 programs for persons with disabilities under Section 5-8 of the  
7 Park District Code or Section 11-95-14 of the Illinois  
8 Municipal Code; (o) made by the Chicago Park District for  
9 recreational programs for persons with disabilities under  
10 subsection (c) of Section 7.06 of the Chicago Park District  
11 Act; (p) made for contributions to a firefighter's pension fund  
12 created under Article 4 of the Illinois Pension Code, to the  
13 extent of the amount certified under item (5) of Section 4-134  
14 of the Illinois Pension Code; (q) made by Ford Heights School  
15 District 169 under Section 17-9.02 of the School Code; and (r)  
16 made for the purpose of making employer contributions to the  
17 Public School Teachers' Pension and Retirement Fund of Chicago  
18 under Section 34-53 of the School Code.

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



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

1 held to pay for the building project; (g) made for payments due  
2 under installment contracts entered into before the date on  
3 which the referendum making this Law applicable to the taxing  
4 district is held; (h) made for payments of principal and  
5 interest on limited bonds, as defined in Section 3 of the Local  
6 Government Debt Reform Act, in an amount not to exceed the debt  
7 service extension base less the amount in items (b), (c), and  
8 (e) of 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; (l) made for contributions to a  
22 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 and (m) made for the taxing district to pay interest or  
26 principal on general obligation bonds issued pursuant to

1 Section 19-3.10 of the School Code.

2 "Aggregate extension" for all taxing districts to which  
3 this Law applies in accordance with paragraph (2) of subsection  
4 (e) of Section 18-213 or this amendatory Act of the 100th  
5 General Assembly means the annual corporate extension for the  
6 taxing district and those special purpose extensions that are  
7 made annually for the taxing district, excluding special  
8 purpose extensions: (a) made for the taxing district to pay  
9 interest or principal on general obligation bonds that were  
10 approved by referendum; (b) made for any taxing district to pay  
11 interest or principal on general obligation bonds issued before  
12 the effective date of this amendatory Act of 1997; (c) made for  
13 any taxing district to pay interest or principal on bonds  
14 issued to refund or continue to refund those bonds issued  
15 before the effective date of this amendatory Act of 1997; (d)  
16 made for any taxing district to pay interest or principal on  
17 bonds issued to refund or continue to refund bonds issued after  
18 the effective date of this amendatory Act of 1997 if the bonds  
19 were approved by referendum after the effective date of this  
20 amendatory Act of 1997; (e) made for any taxing district to pay  
21 interest or principal on revenue bonds issued before the  
22 effective date of this amendatory Act of 1997 for payment of  
23 which a property tax levy or the full faith and credit of the  
24 unit of local government is pledged; however, a tax for the  
25 payment of interest or principal on those bonds shall be made  
26 only after the governing body of the unit of local government

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

1 Illinois Pension Code, to the extent of the amount certified  
2 under item (5) of Section 4-134 of the Illinois Pension Code.

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

1 non-referendum bonds). A debt service extension base  
2 established or increased at any time pursuant to any provision  
3 of this Law, except Section 18-212, shall be increased each  
4 year commencing with the later of (i) the 2009 levy year or  
5 (ii) the first levy year in which this Law becomes applicable  
6 to the taxing district, by (A) for levy years other than levy  
7 year 2018, 2019, 2020, and 2021, the lesser of 5% or the  
8 percentage increase in the Consumer Price Index during the  
9 12-month calendar year preceding the levy year or (B) for levy  
10 years 2018, 2019, 2020, and 2021 0%. The debt service extension  
11 base may be established or increased as provided under Section  
12 18-212. "Excluded non-referendum bonds" means (i) bonds  
13 authorized by Public Act 88-503 and issued under Section 20a of  
14 the Chicago Park District Act for aquarium and museum projects;  
15 (ii) bonds issued under Section 15 of the Local Government Debt  
16 Reform Act; or (iii) refunding obligations issued to refund or  
17 to continue to refund obligations initially issued pursuant to  
18 referendum.

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

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

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

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

25 "New property" means (i) the assessed value, after final  
26 board of review or board of appeals action, of new improvements

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



1 applicable to the 1995 tax year calculations.

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

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

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

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

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

1 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;  
2 100-465, eff. 8-31-17.)

3 (35 ILCS 200/18-205)

4 Sec. 18-205. Referendum to increase the extension  
5 limitation. A taxing district is limited to an extension  
6 limitation as defined in Section 18-185 ~~of 5% or the percentage~~  
7 ~~increase in the Consumer Price Index during the 12 month~~  
8 ~~calendar year preceding the levy year, whichever is less.~~ A  
9 taxing district may increase its extension limitation for one  
10 or more levy years if that taxing district holds a referendum  
11 before the levy date for the first levy year at which a  
12 majority of voters voting on the issue approves adoption of a  
13 higher extension limitation. Referenda shall be conducted at a  
14 regularly scheduled election in accordance with the Election  
15 Code. The question shall be presented in substantially the  
16 following manner for all elections held after March 21, 2006:

17 Shall the extension limitation under the Property Tax  
18 Extension Limitation Law for (insert the legal name,  
19 number, if any, and county or counties of the taxing  
20 district and geographic or other common name by which a  
21 school or community college district is known and referred  
22 to), Illinois, be increased from (extension limitation  
23 under Section 18-185) ~~the lesser of 5% or the percentage~~  
24 ~~increase in the Consumer Price Index over the prior levy~~  
25 ~~year~~ to (insert the percentage of the proposed increase)%

1 per year for (insert each levy year for which the increased  
2 extension limitation will apply)?

3 The votes must be recorded as "Yes" or "No".

4 If a majority of voters voting on the issue approves the  
5 adoption of the increase, the increase shall be applicable for  
6 each levy year specified.

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

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

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

1 additional tax extendable against such property for the ...  
2 levy year is estimated to be \$... and for the ... levy year  
3 is estimated to be \$....

4 Paragraph (2) shall be included only if the increased  
5 extension limitation will be applicable for more than one year  
6 and shall list each levy year for which the increased extension  
7 limitation will be applicable. The additional tax shown for  
8 each levy year shall be the approximate dollar amount of the  
9 increase over the amount of the most recently completed  
10 extension at the time the submission of the question is  
11 initiated by the taxing district. The approximate amount of the  
12 additional tax extendable shown in paragraphs (1) and (2) shall  
13 be calculated by multiplying \$100,000 (the fair market value of  
14 the property without regard to any property tax exemptions) by  
15 (i) the percentage level of assessment prescribed for that  
16 property by statute, or by ordinance of the county board in  
17 counties that classify property for purposes of taxation in  
18 accordance with Section 4 of Article IX of the Illinois  
19 Constitution; (ii) the most recent final equalization factor  
20 certified to the county clerk by the Department of Revenue at  
21 the time the taxing district initiates the submission of the  
22 proposition to the electors; (iii) the last known aggregate  
23 extension base of the taxing district at the time the  
24 submission of the question is initiated by the taxing district;  
25 and (iv) the difference between the percentage increase  
26 proposed in the question and (A) the lesser of 5% or the

1 percentage increase in the Consumer Price Index for the prior  
2 levy year (or an estimate of the percentage increase for the  
3 prior levy year if the increase is unavailable at the time the  
4 submission of the question is initiated by the taxing district)  
5 or (B) 0%, as applicable; and dividing the result by the last  
6 known equalized assessed value of the taxing district at the  
7 time the submission of the question is initiated by the taxing  
8 district. This amendatory Act of the 97th General Assembly is  
9 intended to clarify the existing requirements of this Section,  
10 and shall not be construed to validate any prior non-compliant  
11 referendum language. Any notice required to be published in  
12 connection with the submission of the question shall also  
13 contain this supplemental information and shall not contain any  
14 other supplemental information. Any error, miscalculation, or  
15 inaccuracy in computing any amount set forth on the ballot or  
16 in the notice that is not deliberate shall not invalidate or  
17 affect the validity of any proposition approved. Notice of the  
18 referendum shall be published and posted as otherwise required  
19 by law, and the submission of the question shall be initiated  
20 as provided by law.

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

22 (35 ILCS 200/18-212)

23 Sec. 18-212. Referendum on debt service extension base. A  
24 taxing district may establish or increase its debt service  
25 extension base if (i) that taxing district holds a referendum

1 before the date on which the levy must be filed with the county  
2 clerk of the county or counties in which the taxing district is  
3 situated and (ii) a majority of voters voting on the issue  
4 approves the establishment of or increase in the debt service  
5 extension base. Except with respect to levy years 2018, 2019,  
6 2020, and 2021, a ~~A~~ debt service extension base established or  
7 increased by a referendum held pursuant to this Section after  
8 February 2, 2010, shall be increased each year, commencing with  
9 the first levy year beginning after the date of the referendum,  
10 by the lesser of 5% or the percentage increase in the Consumer  
11 Price Index during the 12-month calendar year preceding the  
12 levy year if the optional language concerning the annual  
13 increase is included in the question submitted to the electors  
14 of the taxing district. An extension base may not be increased  
15 during levy years 2018, 2019, 2020, and 2021. Referenda under  
16 this Section shall be conducted at a regularly scheduled  
17 election in accordance with the Election Code. The governing  
18 body of the taxing district shall certify the question to the  
19 proper election authorities who shall submit the question to  
20 the electors of the taxing district in substantially the  
21 following form:

22 "Shall the debt service extension base under the Property  
23 Tax Extension Limitation Law for ... (taxing district name)  
24 ... for payment of principal and interest on limited bonds  
25 be .... ((established at \$ ....). (or) (increased from \$  
26 .... to \$ ....)) .. for the ..... levy year and all



1 subsequent levy years (optional language:, such debt  
2 service extension base to be increased each year by the  
3 lesser of 5% or the percentage increase in the Consumer  
4 Price Index during the 12-month calendar year preceding the  
5 levy year)?"

6 Votes on the question shall be recorded as "Yes" or "No".

7 If a majority of voters voting on the issue approves the  
8 establishment of or increase in the debt service extension  
9 base, the establishment of or increase in the debt service  
10 extension base shall be applicable for the levy years  
11 specified.

12 (Source: P.A. 96-1202, eff. 7-22-10.)

13 (35 ILCS 200/18-213)

14 Sec. 18-213. Referenda on applicability of the Property Tax  
15 Extension Limitation Law.

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

23 (b) For levy years other than 2018, 2019, 2020, and 2021,  
24 the ~~The~~ county board of a county that is not subject to this  
25 Law may, by ordinance or resolution, submit to the voters of

1 the county the question of whether to make all non-home rule  
2 taxing districts that have all or a portion of their equalized  
3 assessed valuation situated in the county subject to this Law  
4 in the manner set forth in this Section.

5 For purposes of this Section only:

6 "Taxing district" has the same meaning provided in Section  
7 1-150.

8 "Equalized assessed valuation" means the equalized  
9 assessed valuation for a taxing district for the immediately  
10 preceding levy year.

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

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

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

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

26 (d) The county clerk shall order the proposition submitted

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

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

15 (2) With respect to taxing districts that meet all the  
16 following conditions this Law shall become applicable to  
17 the taxing district beginning on January 1, 1997. The  
18 districts to which this paragraph (2) is applicable

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

21 (B) have equalized assessed valuation in an  
22 affected county,

23 (C) meet the condition that each county, other than  
24 an affected county, in which any of the equalized  
25 assessed valuation of the taxing district is located  
26 has held a referendum under this Section at any

1 election, except a consolidated primary election, held  
2 prior to the effective date of this amendatory Act of  
3 1997, and

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

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

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

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

1 equalized assessed valuation of the taxing district is located  
2 that, beginning the following January 1, the taxing district is  
3 subject to this Law. For each taxing district subject to  
4 paragraph (2) of subsection (e) of this Section, the Department  
5 of Revenue shall notify the taxing district and the county  
6 clerks of all of the counties in which a portion of the  
7 equalized assessed valuation of the taxing district is located  
8 that, beginning January 1, 1997, the taxing district is subject  
9 to this Law.

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

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

13 (35 ILCS 200/18-214)

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

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

24 (b) For purposes of this Section only:

25 "Taxing district" means any non-home rule taxing district

1 that became subject to this Law under Section 18-213 of this  
2 Law.

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

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

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

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

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

1 equalized assessed valuation located in (name of county)?

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

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

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

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

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



1 voters rejected the proposition at the most recent election  
2 at which the question was on the ballot in the county.

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

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

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

9 (i) Notwithstanding any other provision of law, no  
10 referendum may be submitted under this Section for levy years  
11 2018, 2019, 2020, and 2021.

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

13 Section 90. The State Mandates Act is amended by adding  
14 Section 8.42 as follows:

15 (30 ILCS 805/8.42 new)

16 Sec. 8.42. Exempt mandate. Notwithstanding Sections 6 and 8  
17 of this Act, no reimbursement by the State is required for the  
18 implementation of any mandate created by this amendatory Act of  
19 the 100th General Assembly.

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