



Rep. Suzanne M. Ness

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10300HB0444ham001

LRB103 04014 RLC 72074 a

1 AMENDMENT TO HOUSE BILL 444

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 444 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 18-185 as follows:

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5  
8 may be cited as the Property Tax Extension Limitation Law. As  
9 used 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" means (a) the lesser of 5% or the  
14 percentage increase in the Consumer Price Index during the  
15 12-month calendar year preceding the levy year or (b) the rate  
16 of increase approved by voters under Section 18-205.

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

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

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

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

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

1 liabilities, obligations, and responsibilities of a road  
2 district abolished under the provisions of Section 6-133 of  
3 the Illinois Highway Code; and (g) made under Section 4 of the  
4 Community Mental Health Act to provide the necessary funds or  
5 to supplement existing funds for community mental health  
6 facilities and services, including facilities and services for  
7 the person with a developmental disability or a substance use  
8 disorder.

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

1 or the full faith and credit of the unit of local government is  
2 pledged; however, a tax for the payment of interest or  
3 principal on those bonds shall be made only after the  
4 governing body of the unit of local government finds that all  
5 other sources for payment are insufficient to make those  
6 payments; (f) made for payments under a building commission  
7 lease when the lease payments are for the retirement of bonds  
8 issued by the commission before March 1, 1995 to pay for the  
9 building project; (g) made for payments due under installment  
10 contracts entered into before March 1, 1995; (h) made for  
11 payments of principal and interest on bonds issued under the  
12 Metropolitan Water Reclamation District Act to finance  
13 construction projects initiated before October 1, 1991; (h-4)  
14 made for stormwater management purposes by the Metropolitan  
15 Water Reclamation District of Greater Chicago under Section 12  
16 of the Metropolitan Water Reclamation District Act; (h-8) made  
17 for payments of principal and interest on bonds issued under  
18 Section 9.6a of the Metropolitan Water Reclamation District  
19 Act to make contributions to the pension fund established  
20 under Article 13 of the Illinois Pension Code; (i) made for  
21 payments of principal and interest on limited bonds, as  
22 defined in Section 3 of the Local Government Debt Reform Act,  
23 in an amount not to exceed the debt service extension base less  
24 the amount in items (b), (c), and (e) of this definition for  
25 non-referendum obligations, except obligations initially  
26 issued pursuant to referendum and bonds described in

1 subsections (h) and (h-8) of this definition; (j) made for  
2 payments of principal and interest on bonds issued under  
3 Section 15 of the Local Government Debt Reform Act; (k) made  
4 for payments of principal and interest on bonds authorized by  
5 Public Act 88-503 and issued under Section 20a of the Chicago  
6 Park District Act for aquarium or museum projects and bonds  
7 issued under Section 20a of the Chicago Park District Act for  
8 the purpose of making contributions to the pension fund  
9 established under Article 12 of the Illinois Pension Code; (l)  
10 made for payments of principal and interest on bonds  
11 authorized by Public Act 87-1191 or 93-601 and (i) issued  
12 pursuant to Section 21.2 of the Cook County Forest Preserve  
13 District Act, (ii) issued under Section 42 of the Cook County  
14 Forest Preserve District Act for zoological park projects, or  
15 (iii) issued under Section 44.1 of the Cook County Forest  
16 Preserve District Act for botanical gardens projects; (m) made  
17 pursuant to Section 34-53.5 of the School Code, whether levied  
18 annually or not; (n) made to fund expenses of providing joint  
19 recreational programs for persons with disabilities under  
20 Section 5-8 of the Park District Code or Section 11-95-14 of  
21 the Illinois Municipal Code; (o) made by the Chicago Park  
22 District for recreational programs for persons with  
23 disabilities under subsection (c) of Section 7.06 of the  
24 Chicago Park District Act; (p) made for contributions to a  
25 firefighter's pension fund created under Article 4 of the  
26 Illinois Pension Code, to the extent of the amount certified

1 under item (5) of Section 4-134 of the Illinois Pension Code;  
2 (q) made by Ford Heights School District 169 under Section  
3 17-9.02 of the School Code; ~~and~~ (r) made for the purpose of  
4 making employer contributions to the Public School Teachers'  
5 Pension and Retirement Fund of Chicago under Section 34-53 of  
6 the School Code; and (s) made under Section 4 of the Community  
7 Mental Health Act to provide the necessary funds or to  
8 supplement existing funds for community mental health  
9 facilities and services, including facilities and services for  
10 the person with a developmental disability or a substance use  
11 disorder.

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



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

1 (c), and (e) of this definition for non-referendum  
2 obligations, except obligations initially issued pursuant to  
3 referendum; (i) made for payments of principal and interest on  
4 bonds issued under Section 15 of the Local Government Debt  
5 Reform Act; (j) made for a qualified airport authority to pay  
6 interest or principal on general obligation bonds issued for  
7 the purpose of paying obligations due under, or financing  
8 airport facilities required to be acquired, constructed,  
9 installed or equipped pursuant to, contracts entered into  
10 before March 1, 1996 (but not including any amendments to such  
11 a contract taking effect on or after that date); (k) made to  
12 fund expenses of providing joint recreational programs for  
13 persons with disabilities under Section 5-8 of the Park  
14 District Code or Section 11-95-14 of the Illinois Municipal  
15 Code; (l) made for contributions to a firefighter's pension  
16 fund created under Article 4 of the Illinois Pension Code, to  
17 the extent of the amount certified under item (5) of Section  
18 4-134 of the Illinois Pension Code; ~~and~~ (m) made for the taxing  
19 district to pay interest or principal on general obligation  
20 bonds issued pursuant to Section 19-3.10 of the School Code;  
21 and (n) made under Section 4 of the Community Mental Health Act  
22 to provide the necessary funds or to supplement existing funds  
23 for community mental health facilities and services, including  
24 facilities and services for the person with a developmental  
25 disability or a substance use disorder.

26 "Aggregate extension" for all taxing districts to which

1 this Law applies in accordance with paragraph (2) of  
2 subsection (e) of Section 18-213 means the annual corporate  
3 extension for the taxing district and those special purpose  
4 extensions that are made annually for the taxing district,  
5 excluding special purpose extensions: (a) made for the taxing  
6 district to pay interest or principal on general obligation  
7 bonds that were approved by referendum; (b) made for any  
8 taxing district to pay interest or principal on general  
9 obligation bonds issued before March 7, 1997 (the effective  
10 date of Public Act 89-718); (c) made for any taxing district to  
11 pay interest or principal on bonds issued to refund or  
12 continue to refund those bonds issued before March 7, 1997  
13 (the effective date of Public Act 89-718); (d) made for any  
14 taxing district to pay interest or principal on bonds issued  
15 to refund or continue to refund bonds issued after March 7,  
16 1997 (the effective date of Public Act 89-718) if the bonds  
17 were approved by referendum after March 7, 1997 (the effective  
18 date of Public Act 89-718); (e) made for any taxing district to  
19 pay interest or principal on revenue bonds issued before March  
20 7, 1997 (the effective date of Public Act 89-718) for payment  
21 of which a property tax levy or the full faith and credit of  
22 the unit of local government is pledged; however, a tax for the  
23 payment of interest or principal on those bonds shall be made  
24 only after the governing body of the unit of local government  
25 finds that all other sources for payment are insufficient to  
26 make those payments; (f) made for payments under a building

1 commission lease when the lease payments are for the  
2 retirement of bonds issued by the commission before March 7,  
3 1997 (the effective date of Public Act 89-718) to pay for the  
4 building project; (g) made for payments due under installment  
5 contracts entered into before March 7, 1997 (the effective  
6 date of Public Act 89-718); (h) made for payments of principal  
7 and interest on limited bonds, as defined in Section 3 of the  
8 Local Government Debt Reform Act, in an amount not to exceed  
9 the debt service extension base less the amount in items (b),  
10 (c), and (e) of this definition for non-referendum  
11 obligations, except obligations initially issued pursuant to  
12 referendum; (i) made for payments of principal and interest on  
13 bonds issued under Section 15 of the Local Government Debt  
14 Reform Act; (j) made for a qualified airport authority to pay  
15 interest or principal on general obligation bonds issued for  
16 the purpose of paying obligations due under, or financing  
17 airport facilities required to be acquired, constructed,  
18 installed or equipped pursuant to, contracts entered into  
19 before March 1, 1996 (but not including any amendments to such  
20 a contract taking effect on or after that date); (k) made to  
21 fund expenses of providing joint recreational programs for  
22 persons with disabilities under Section 5-8 of the Park  
23 District Code or Section 11-95-14 of the Illinois Municipal  
24 Code; ~~and~~ (l) made for contributions to a firefighter's  
25 pension fund created under Article 4 of the Illinois Pension  
26 Code, to the extent of the amount certified under item (5) of

1 Section 4-134 of the Illinois Pension Code; and (m) made under  
2 Section 4 of the Community Mental Health Act to provide the  
3 necessary funds or to supplement existing funds for community  
4 mental health facilities and services, including facilities  
5 and services for the person with a developmental disability or  
6 a substance use disorder.

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

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

22 "Special purpose extensions" include, but are not limited  
23 to, extensions for levies made on an annual basis for  
24 unemployment and workers' compensation, self-insurance,  
25 contributions to pension plans, and extensions made pursuant  
26 to Section 6-601 of the Illinois Highway Code for a road

1 district's permanent road fund whether levied annually or not.  
2 The extension for a special service area is not included in the  
3 aggregate extension.

4 "Aggregate extension base" means the taxing district's  
5 last preceding aggregate extension as adjusted under Sections  
6 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with  
7 levy year 2022, for taxing districts that are specified in  
8 Section 18-190.7, the taxing district's aggregate extension  
9 base shall be calculated as provided in Section 18-190.7. An  
10 adjustment under Section 18-135 shall be made for the 2007  
11 levy year and all subsequent levy years whenever one or more  
12 counties within which a taxing district is located (i) used  
13 estimated valuations or rates when extending taxes in the  
14 taxing district for the last preceding levy year that resulted  
15 in the over or under extension of taxes, or (ii) increased or  
16 decreased the tax extension for the last preceding levy year  
17 as required by Section 18-135(c). Whenever an adjustment is  
18 required under Section 18-135, the aggregate extension base of  
19 the taxing district shall be equal to the amount that the  
20 aggregate extension of the taxing district would have been for  
21 the last preceding levy year if either or both (i) actual,  
22 rather than estimated, valuations or rates had been used to  
23 calculate the extension of taxes for the last levy year, or  
24 (ii) the tax extension for the last preceding levy year had not  
25 been adjusted as required by subsection (c) of Section 18-135.

26 Notwithstanding any other provision of law, for levy year

1 2012, the aggregate extension base for West Northfield School  
2 District No. 31 in Cook County shall be \$12,654,592.

3 Notwithstanding any other provision of law, for levy year  
4 2022, the aggregate extension base of a home equity assurance  
5 program that levied at least \$1,000,000 in property taxes in  
6 levy year 2019 or 2020 under the Home Equity Assurance Act  
7 shall be the amount that the program's aggregate extension  
8 base for levy year 2021 would have been if the program had  
9 levied a property tax for levy year 2021.

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

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



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

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

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

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

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

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

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

16 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;  
17 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff.  
18 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22;  
19 103-154, eff. 6-30-23.)

20 Section 10. The Community Mental Health Act is amended by  
21 changing Sections 3a, 3b, 3e, 3f, 4, 5, and 7 as follows:

22 (405 ILCS 20/3a) (from Ch. 91 1/2, par. 303a)

23 Sec. 3a. Every governmental unit authorized to levy an  
24 annual tax under any of the provisions of this Act shall,

1 before it may levy such tax, establish a 7 member community  
2 mental health board who shall administer this Act. Such board  
3 shall be appointed by the chairman of the governing body of a  
4 county, the mayor of a city, the president of a village, the  
5 president of an incorporated town, or the supervisor of a  
6 township, as the case may be, with the advice and consent of  
7 the governing body of such county, city, village, incorporated  
8 town or the town board of trustees of any township. Members of  
9 the community mental health board shall be residents of the  
10 government unit and, as nearly as possible, be representative  
11 of interested groups of the community such as local health  
12 departments, ~~medical societies,~~ local comprehensive health  
13 planning agencies, hospital boards, lay associations concerned  
14 with mental health, developmental disabilities and substance  
15 abuse, and individuals with professional or lived expertise in  
16 mental health, developmental disabilities, and substance abuse  
17 as well as the general public. General public representation  
18 may also be considered for appointment when there are gaps in  
19 board duties and qualifications that cannot be filled from the  
20 above stated categories. Only one member shall be a member of  
21 the governing body, with the term of membership on the board to  
22 run concurrently with the elected term of the member. The  
23 chairman of the governing body may, upon the request of the  
24 community mental health board, appoint 2 additional members to  
25 the community mental health board. No member of the community  
26 mental health board may be a full-time or part-time employee

1 of the Department of Human Services or a board member,  
2 employee or any other individual receiving compensation from  
3 any facility or service operating under contract to the board.  
4 If a successful referendum is held under Section 5 of this Act,  
5 all members of such board shall be appointed within 60 days  
6 after the local election authority certifies the passage of  
7 the referendum. If a community mental health board has been  
8 established by a county with a population of less than 500,000  
9 and the community mental health board is funded in whole or in  
10 part by a special mental health sales tax described in  
11 paragraph (4) of subsection (a) of Section 5-1006.5 of the  
12 Counties Code, the largest municipality in the county with at  
13 least 125,000 residents may appoint 2 additional members to  
14 the board. The members shall be appointed by the mayor of the  
15 municipality with the advice and consent of the municipality's  
16 governing body.

17 Home rule units are exempt from this Act. However, they  
18 may, by ordinance, adopt the provisions of this Act, or any  
19 portion thereof, that they may deem advisable.

20 The tax rate set forth in Section 4 may be levied by any  
21 non-home rule unit only pursuant to the approval by the voters  
22 at a referendum. Such referendum may have been held at any time  
23 subsequent to the effective date of the Community Mental  
24 Health Act.

25 (Source: P.A. 103-274, eff. 1-1-24; 103-565, eff. 11-17-23.)

1 (405 ILCS 20/3b) (from Ch. 91 1/2, par. 303b)

2 Sec. 3b. The term of office of each member of the community  
3 mental health board shall be for 4 years, provided, however,  
4 that of the members first appointed, 2 shall be appointed for a  
5 term of 2 years, 2 for a term of 3 years and 3 for a term of 4  
6 years. All terms shall be measured from the first day of the  
7 month of appointment. Vacancies shall be filled ~~for the~~  
8 ~~unexpired term~~ in the same manner as original appointments  
9 with the advice of the community mental health board, who may  
10 establish a policy and procedure for the acceptance and review  
11 of applications from interested residents prior to making a  
12 recommendation to the appointing authority.

13 (Source: P.A. 103-274, eff. 1-1-24.)

14 (405 ILCS 20/3e) (from Ch. 91 1/2, par. 303e)

15 Sec. 3e. Board's powers and duties.

16 (1) Every community mental health board shall, within 30  
17 days after members are first appointed and within 30 days  
18 after members are appointed or reappointed upon the expiration  
19 of a member's term, meet and organize, by the election of one  
20 of its number as president and one as secretary and such other  
21 officers as it may deem necessary. It shall make rules and  
22 regulations concerning the rendition or operation of services  
23 and facilities which it directs, supervises or funds, not  
24 inconsistent with the provisions of this Act. It shall:

25 (a) Hold a meeting prior to July 1 of each year at

1 which officers shall be elected for the ensuing year  
2 beginning July 1; if the community mental health board has  
3 already held or scheduled an election to take place prior  
4 to July 1, an additional election is not required on the  
5 basis of the appointment or reappointment of a member to  
6 the community mental health board;

7 (b) Hold meetings at least quarterly;

8 (c) Hold special meetings upon a written request  
9 signed by at least 2 members and filed with the secretary;

10 (d) Review and evaluate community mental health  
11 services and facilities, including services and facilities  
12 for the treatment of alcoholism, drug addiction,  
13 developmental disabilities, and intellectual  
14 disabilities;

15 (e) Authorize the disbursement of money from the  
16 community mental health fund for payment for the ordinary  
17 and contingent expenses of the board;

18 (f) Submit to the appointing officer and the members  
19 of the governing body a written plan for a program of  
20 community mental health services and facilities for  
21 persons with a mental illness, a developmental disability,  
22 or a substance use disorder. Such plan shall be for the  
23 ensuing 12 month period. In addition, a plan shall be  
24 developed for the ensuing 3 year period and such plan  
25 shall be reviewed at the end of every 12 month period and  
26 shall be modified as deemed advisable; ~~:-~~



1           (g) Within amounts appropriated therefor, execute such  
2 programs and maintain such services and facilities as may  
3 be authorized under such appropriations, including amounts  
4 appropriated under bond issues, if any;

5           (h) Publish the annual budget and report within 180  
6 ~~120~~ days after the end of the fiscal year in a newspaper  
7 distributed within the jurisdiction of the board, or, if  
8 no newspaper is published within the jurisdiction of the  
9 board, then one published in the county, or, if no  
10 newspaper is published in the county, then in a newspaper  
11 having general circulation within the jurisdiction of the  
12 board. The report shall show the condition of its trust of  
13 that year, the sums of money received from all sources,  
14 giving the name of any donor, how all monies have been  
15 expended and for what purpose, and such other statistics  
16 and program information in regard to the work of the board  
17 as it may deem of general interest. A copy of the budget  
18 and the annual report shall be made available to the  
19 Department of Human Services and to members of the General  
20 Assembly whose districts include any part of the  
21 jurisdiction of such board. The names of all employees,  
22 consultants, and other personnel shall be set forth along  
23 with the amounts of money received;

24           (i) Consult with other appropriate private and public  
25 agencies in the development of local plans for the most  
26 efficient delivery of mental health, developmental

1 disabilities, and substance use disorder services. The  
2 Board is authorized to join and to participate in the  
3 activities of associations organized for the purpose of  
4 promoting more efficient and effective services and  
5 programs;

6 (j) Have the authority to review and comment on all  
7 applications for grants by any person, corporation, or  
8 governmental unit providing services within the  
9 geographical area of the board which provides mental  
10 health facilities and services, including services for the  
11 person with a mental illness, a developmental disability,  
12 or a substance use disorder. The board may require funding  
13 applicants to send a copy of their funding application to  
14 the board at the time such application is submitted to the  
15 Department of Human Services or to any other local, State  
16 or federal funding source or governmental agency. Within  
17 60 days of the receipt of any application, the board shall  
18 submit its review and comments to the Department of Human  
19 Services or to any other appropriate local, State or  
20 federal funding source or governmental agency. A copy of  
21 the review and comments shall be submitted to the funding  
22 applicant. Within 60 days thereafter, the Department of  
23 Human Services or any other appropriate local or State  
24 governmental agency shall issue a written response to the  
25 board and the funding applicant. The Department of Human  
26 Services or any other appropriate local or State

1       governmental agency shall supply any community mental  
2       health board such information about purchase-of-care  
3       funds, State facility utilization, and costs in its  
4       geographical area as the board may request provided that  
5       the information requested is for the purpose of the  
6       Community Mental Health Board complying with the  
7       requirements of Section 3f, subsection (f) of this Act;

8           (k) Perform such other acts as may be necessary or  
9       proper to carry out the purposes of this Act.

10       (2) The community mental health board has the following  
11       powers:

12           (a) The board may enter into multiple-year contracts  
13       for rendition or operation of services, facilities and  
14       educational programs.

15           (b) The board may arrange through intergovernmental  
16       agreements or intragovernmental agreements or both for the  
17       rendition of services and operation of facilities by other  
18       agencies or departments of the governmental unit or county  
19       in which the governmental unit is located with the  
20       approval of the governing body.

21           (c) To employ, establish compensation for, and set  
22       policies for its personnel, including legal counsel, as  
23       may be necessary to carry out the purposes of this Act and  
24       prescribe the duties thereof. The board may enter into  
25       multiple-year employment contracts as may be necessary for  
26       the recruitment and retention of personnel and the proper

1 functioning of the board.

2 (d) The board may enter into multiple-year joint  
3 agreements, which shall be written, with other mental  
4 health boards and boards of health to provide jointly  
5 agreed upon community mental health facilities and  
6 services and to pool such funds as may be deemed necessary  
7 and available for this purpose.

8 (e) The board may organize a not-for-profit  
9 corporation for the purpose of providing direct recipient  
10 services. Such corporations shall have, in addition to all  
11 other lawful powers, the power to contract with persons to  
12 furnish services for recipients of the corporation's  
13 facilities, including psychiatrists and other physicians  
14 licensed in this State to practice medicine in all of its  
15 branches. Such physicians shall be considered independent  
16 contractors, and liability for any malpractice shall not  
17 extend to such corporation, nor to the community mental  
18 health board, except for gross negligence in entering into  
19 such a contract.

20 (f) The board shall not operate any direct recipient  
21 services for more than a 2-year period when such services  
22 are being provided in the governmental unit, but shall  
23 encourage, by financial support, the development of  
24 private agencies to deliver such needed services, pursuant  
25 to regulations of the board.

26 (g) Where there are multiple boards within the same

1 planning area, as established by the Department of Human  
2 Services, services may be purchased through a single  
3 delivery system. In such areas, a coordinating body with  
4 representation from each board shall be established to  
5 carry out the service functions of this Act. In the event  
6 any such coordinating body purchases or improves real  
7 property, such body shall first obtain the approval of the  
8 governing bodies of the governmental units in which the  
9 coordinating body is located.

10 (h) The board may enter into multiple-year joint  
11 agreements with other governmental units located within  
12 the geographical area of the board. Such agreements shall  
13 be written and shall provide for the rendition of services  
14 by the board to the residents of such governmental units.

15 (i) The board may enter into multiple-year joint  
16 agreements with federal, State, and local governments,  
17 including the Department of Human Services or any other  
18 appropriate local or State governmental agency, whereby  
19 the board will provide certain services. All such joint  
20 agreements must provide for the exchange of relevant data.  
21 However, nothing in this Act shall be construed to permit  
22 the abridgement of the confidentiality of patient records.

23 (j) The board may receive gifts from private sources  
24 for purposes not inconsistent with the provisions of this  
25 Act.

26 (k) The board may receive federal ~~Federal~~, State, and

1 local funds for purposes not inconsistent with the  
2 provisions of this Act.

3 (l) The board may establish scholarship programs,  
4 which may include education assistance, student loan  
5 repayment, professional certification and licensure  
6 assistance, and internship stipends. Such programs shall  
7 require equivalent service or reimbursement pursuant to  
8 regulations of the board.

9 (m) The board may sell, rent, or lease real property  
10 for purposes consistent with this Act.

11 (n) The board may: (i) own real property, lease real  
12 property as lessee, or acquire real property by purchase,  
13 construction, lease-purchase agreement, or otherwise; (ii)  
14 take title to the property in the board's name; (iii)  
15 borrow money and issue debt instruments, mortgages,  
16 purchase-money mortgages, and other security instruments  
17 with respect to the property; and (iv) maintain, repair,  
18 remodel, or improve the property. All of these activities  
19 must be for purposes consistent with this Act as may be  
20 reasonably necessary for the housing and proper  
21 functioning of the board. The board may use moneys in the  
22 Community Mental Health Fund for these purposes.

23 (o) The board may organize a not-for-profit  
24 corporation (i) for the purpose of raising money to be  
25 distributed by the board for providing community mental  
26 health services and facilities for the treatment of

1 alcoholism, drug addiction, developmental disabilities,  
2 and intellectual disabilities or (ii) for other purposes  
3 not inconsistent with this Act.

4 (p) The board may fix a fiscal year for the board.

5 (q) The board has the responsibility to set, maintain,  
6 and implement the budget.

7 Every board shall be subject to the requirements under the  
8 Freedom of Information Act and the Open Meetings Act.

9 (Source: P.A. 103-274, eff. 1-1-24; revised 1-20-24.)

10 (405 ILCS 20/3f) (from Ch. 91 1/2, par. 303f)

11 Sec. 3f. Annually, each community mental health board  
12 shall prepare and submit, for informational purposes in the  
13 appropriations process, to the appointing officer and  
14 governing body referred to in Section 3a: (a) an annual budget  
15 showing the estimated receipts and intended disbursements  
16 pursuant to this Act for the fiscal year immediately following  
17 the date the budget is submitted, which date must be at least  
18 30 days prior to the start of the fiscal year, and (b) an  
19 annual report detailing the income received and disbursements  
20 made pursuant to this Act during the fiscal year just  
21 preceding the date the annual report is submitted, which date  
22 must be within 180 ~~90~~ days of the end ~~close~~ of that fiscal  
23 year. Such report shall also include those matters set forth  
24 in Section 8 of this Act.

25 (Source: P.A. 95-336, eff. 8-21-07.)

1 (405 ILCS 20/4) (from Ch. 91 1/2, par. 304)

2 Sec. 4. In order to provide the necessary funds or to  
3 supplement existing funds for such community mental health  
4 facilities and services, including facilities and services for  
5 the person with a developmental disability or a substance use  
6 disorder, the governing body of any governmental unit, subject  
7 to the provisions of Section 5, may levy an annual tax of not  
8 to exceed .15% upon all of the taxable property in such  
9 governmental unit at the value thereof, as equalized or  
10 assessed by the Department of Revenue. Such tax shall be  
11 levied and collected in the same manner as other governmental  
12 unit taxes, but shall not be included in any limitation  
13 otherwise prescribed as to the rate or amount of governmental  
14 unit taxes, but shall be in addition thereto and in excess  
15 thereof.

16 An annual tax levied by any governmental unit under this  
17 Act is separate and distinct from all other property taxes  
18 levied by that governmental unit and (1) shall not be  
19 considered an increase for purposes of the application of the  
20 Truth in Taxation Law and its requirements and (2) shall not be  
21 subject to the Property Tax Extension Limitation Law.

22 When collected, such tax shall be paid into a special fund  
23 to be designated as the "Community Mental Health Fund" which  
24 shall, upon authorization by the appropriate governmental  
25 unit, be administered by the community mental health board and



1 used only for the purposes specified in this Act. Nothing  
2 contained herein shall in any way preclude the use of other  
3 funds available for such purposes under any existing Federal,  
4 State or local statute. Interest earned from moneys deposited  
5 in this Fund shall only be used for purposes which are  
6 authorized by this Act.

7 In any city, village, incorporated town, or township which  
8 levies a tax for the purpose of providing community mental  
9 health facilities and services and part or all of such city,  
10 village, incorporated town, or township is in a county or  
11 township, as the case may be, which levies a tax to provide  
12 community mental health facilities and services under the  
13 provisions of this Act, such county or township, as the case  
14 may be, shall pay to such city, village, incorporated town, or  
15 township, as the case may be, the entire amount collected from  
16 taxes under this Section on property subject to a tax which any  
17 city, village, incorporated town, or township thereof levies  
18 to provide community mental health facilities and services.

19 Whenever any city, village, incorporated town, or township  
20 receives any payments from a county or township as provided  
21 above, such city, village, incorporated town, or township  
22 shall reduce and abate from the tax levied by the authority of  
23 this Section a rate which would produce an amount equal to the  
24 amount received from such county or township.

25 (Source: P.A. 95-336, eff. 8-21-07.)

1 (405 ILCS 20/5) (from Ch. 91 1/2, par. 305)

2 Sec. 5. (a) When the governing body of a governmental unit  
3 passes a resolution as provided in Section 4 asking that an  
4 annual tax may be levied for the purpose of providing such  
5 mental health facilities and services, including facilities  
6 and services for the person with a developmental disability or  
7 a substance use disorder, in the community and so instructs  
8 the clerk of the governmental unit such clerk shall certify  
9 the proposition to the proper election officials for  
10 submission at a regular election in accordance with the  
11 general election law. The proposition shall be in  
12 substantially the following form:

13 -----

14 Shall..... (governmental  
15 unit) levy an annual tax ~~of~~ (not to exceed YES  
16 more than .15%) for the purpose of providing  
17 community mental health facilities and -----  
18 services including facilities and services  
19 for persons with a developmental NO  
20 disability or a substance use disorder?

21 -----

22 (a-5) In addition, the ballot for any proposition  
23 submitted pursuant to this Section shall have printed on the  
24 ballot, but not as part of the proposition submitted, only the  
25 following supplemental information (which shall be supplied to  
26 the election authority by the taxing district) in

1 substantially the following form:

2 (1) The approximate amount of taxes extendable at the  
3 most recently extended limiting rate is \$...., and the  
4 approximate amount of taxes extendable if the proposition  
5 is approved is \$....

6 (2) For the .... (insert the first levy year for which  
7 the new rate or increase limiting rate will be applicable)  
8 levy year the approximate amount of the additional tax  
9 extendable against property containing a single family  
10 residence and having a fair market value at the time of the  
11 referendum of \$100,000 is estimated to be \$....

12 If a proposition contains the language in substantially  
13 the form provided in paragraphs (1) and (2) the referendum is  
14 valid notwithstanding any other provision of the law. ~~If the~~  
15 ~~governmental unit is also subject to the Property Tax~~  
16 ~~Extension Limitation Law, then the proposition shall also~~  
17 ~~comply with the Property Tax Extension Limitation Law.~~  
18 Notwithstanding any provision of this subsection, any  
19 referendum imposing an annual tax on or after January 1, 1994  
20 and prior to the effective date of this amendatory Act of the  
21 103rd General Assembly that complies with subsection (a) is  
22 hereby validated.

23 (b) If a majority of all the votes cast upon the  
24 proposition are for the levy of such tax, the governing body of  
25 such governmental unit shall thereafter annually levy a tax  
26 not to exceed the rate set forth in Section 4. Thereafter, the

1 governing body shall in the annual appropriation bill  
2 appropriate from such funds such sum or sums of money as may be  
3 deemed necessary by the community mental health board, based  
4 upon the community mental health board's budget, the board's  
5 annual mental health report, and the local mental health plan  
6 to defray necessary expenses and liabilities in providing for  
7 such community mental health facilities and services.

8 (c) If the governing body of a governmental unit levies a  
9 tax under Section 4 of this Act and the rate specified in the  
10 proposition under subsection (a) of this Section is less than  
11 0.15%, then the governing body of the governmental unit may,  
12 upon referendum approval, increase that rate to not more than  
13 0.15%. The governing body shall instruct the clerk of the  
14 governmental unit to certify the proposition to the proper  
15 election officials for submission at a regular election in  
16 accordance with the general election law. The proposition  
17 shall be in the following form:

18 "Shall the tax imposed by (governmental unit) for the  
19 purpose of providing community mental health facilities  
20 and services, including facilities and services for  
21 persons with a developmental disability or substance use  
22 disorder be increased to (not more than 0.15%)?"

23 If a majority of all the votes cast upon the proposition  
24 are for the increase of the tax, then the governing body of the  
25 governmental unit may thereafter annually levy a tax not to  
26 exceed the rate set forth in the referendum question. Nothing

1 shall prevent a local government from levying less than the  
 2 amount approved by the voters via referendum in any given year  
 3 or varying the amount levied from year to year as determined by  
 4 the community mental health board and approved by the local  
 5 government.

6 (Source: P.A. 102-839, eff. 5-13-22; 102-935, eff. 7-1-22;  
 7 103-154, eff. 6-30-23; 103-274, eff. 1-1-24; 103-565, eff.  
 8 11-17-23.)

9 (405 ILCS 20/7) (from Ch. 91 1/2, par. 307)

10 Sec. 7. When the petition provided for in Section 6 is  
 11 presented to the clerk of the governmental unit requesting the  
 12 establishment and maintenance of such mental health facilities  
 13 and services for residents of the community and the levy of  
 14 such an annual tax therefor, the clerk of the governmental  
 15 unit shall certify to the proper election officials the  
 16 proposition for the levy of such tax which shall be submitted  
 17 at a regular election in accordance with the general election  
 18 law. The proposition shall be in substantially the following  
 19 form:

20 -----

21 Shall.....

22 (governmental unit) establish and  
 23 maintain community mental health  
 24 facilities and services including  
 25 facilities and services for the

YES

-----

1 person with a developmental  
 2 disability or a substance NO  
 3 use disorder and levy therefor an  
 4 annual tax of not to exceed .15%?

5 -----  
 6 In addition to certification of the question, the clerk of  
 7 the governmental unit shall prepare and submit to the proper  
 8 elected officials the following language which shall have  
 9 printed thereon, but not as part of the proposition submitted,  
 10 only the following supplemental information (which shall be  
 11 supplied to the election authority by the taxing district) in  
 12 substantially the following form:

13 (1) The approximate amount of taxes extendable at the  
 14 most recently extended limiting rate is \$...., and the  
 15 approximate amount of taxes extendable if the proposition  
 16 is approved is \$....

17 (2) For the .... (insert the first levy year for which  
 18 the new rate or increase limiting rate will be applicable)  
 19 levy year the approximate amount of the additional tax  
 20 extendable against property containing a single family  
 21 residence and having a fair market value at the time of the  
 22 referendum of \$100,000 is estimated to be \$....

23 If a proposition contains the language in substantially  
 24 the form provided in paragraphs (1) and (2), the referendum is  
 25 valid notwithstanding any other provision of the law.

26 If a majority of all the votes cast upon the proposition

1 are in favor thereof, the governing body of such governmental  
2 unit shall establish and maintain such community mental health  
3 facilities and services and shall annually levy such tax.  
4 Thereafter, the governing body shall in the annual  
5 appropriation bill appropriate from such funds such sum or  
6 sums of money as may be deemed necessary, based upon the  
7 community mental health board's budget, the board's annual  
8 mental health report, and the board's plan to defray necessary  
9 expenses and liabilities in providing for such community  
10 mental health facilities and services.

11 (Source: P.A. 95-336, eff. 8-21-07.)".