



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2275

Introduced 2/14/2023, by Rep. Mary E. Flowers

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185
35 ILCS 200/18-205
35 ILCS 200/18-213
35 ILCS 200/18-214
35 ILCS 200/18-242 new

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, for levy years 2024 through 2034, the term "taxing district" means all taxing districts in the State, including home rule units. Provides that, for levy years 2024 through 2034, the extension limitation is 0% or the rate of increase approved by the voters. Limits home rule powers. Effective immediately.

LRB103 25187 HLH 51526 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, 18-213, and 18-214 and by adding
6 Section 18-242 as follows:

7 (35 ILCS 200/18-185)

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

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

14 "Extension limitation" means, for levy years other than
15 levy years 2024 through 2034, (a) the lesser of 5% or the
16 percentage increase in the Consumer Price Index during the
17 12-month calendar year preceding the levy year or (b) the rate
18 of increase approved by voters under Section 18-205. For levy
19 years 2024 through 2034, "extension limitation" means the
20 greater of 0% or the rate of increase approved by the voters
21 under Section 18-205.

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

1 more inhabitants.

2 "Taxing district" has the same meaning provided in Section
3 1-150, except as otherwise provided in this Section. For the
4 1991 through 1994 levy years only, "taxing district" includes
5 only each non-home rule taxing district having the majority of
6 its 1990 equalized assessed value within any county or
7 counties contiguous to a county with 3,000,000 or more
8 inhabitants. Beginning with the 1995 levy year, "taxing
9 district" includes only each non-home rule taxing district
10 subject to this Law before the 1995 levy year and each non-home
11 rule taxing district not subject to this Law before the 1995
12 levy year having the majority of its 1994 equalized assessed
13 value in an affected county or counties. Beginning with the
14 levy year in which this Law becomes applicable to a taxing
15 district as provided in Section 18-213, "taxing district" also
16 includes those taxing districts made subject to this Law as
17 provided in Section 18-213. For levy years 2024 through 2034,
18 "taxing district" has the same meaning provided in Section
19 1-150 and includes 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

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.

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

1 payments; (f) made for payments under a building commission
2 lease when the lease payments are for the retirement of bonds
3 issued by the commission before March 1, 1995 to pay for the
4 building project; (g) made for payments due under installment
5 contracts entered into before March 1, 1995; (h) made for
6 payments of principal and interest on bonds issued under the
7 Metropolitan Water Reclamation District Act to finance
8 construction projects initiated before October 1, 1991; (h-4)
9 made for stormwater management purposes by the Metropolitan
10 Water Reclamation District of Greater Chicago under Section 12
11 of the Metropolitan Water Reclamation District Act; (h-8) made
12 for payments of principal and interest on bonds issued under
13 Section 9.6a of the Metropolitan Water Reclamation District
14 Act to make contributions to the pension fund established
15 under Article 13 of the Illinois Pension Code; (i) made for
16 payments of principal and interest on limited bonds, as
17 defined in Section 3 of the Local Government Debt Reform Act,
18 in an amount not to exceed the debt service extension base less
19 the amount in items (b), (c), and (e) of this definition for
20 non-referendum obligations, except obligations initially
21 issued pursuant to referendum and bonds described in
22 subsections (h) and (h-8) of this definition; (j) made for
23 payments of principal and interest on bonds issued under
24 Section 15 of the Local Government Debt Reform Act; (k) made
25 for payments of principal and interest on bonds authorized by
26 Public Act 88-503 and issued under Section 20a of the Chicago

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

1 the School Code.

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

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

1 a contract taking effect on or after that date); (k) made to
2 fund expenses of providing joint recreational programs for
3 persons with disabilities under Section 5-8 of the Park
4 District Code or Section 11-95-14 of the Illinois Municipal
5 Code; (l) made for contributions to a firefighter's pension
6 fund created under Article 4 of the Illinois Pension Code, to
7 the extent of the amount certified under item (5) of Section
8 4-134 of the Illinois Pension Code; and (m) made for the taxing
9 district to pay interest or principal on general obligation
10 bonds issued pursuant to Section 19-3.10 of the School Code.

11 "Aggregate extension" for all taxing districts to which
12 this Law applies in accordance with paragraph (2) of
13 subsection (e) of Section 18-213 means the annual corporate
14 extension for the taxing district and those special purpose
15 extensions that are made annually for the taxing district,
16 excluding special purpose extensions: (a) made for the taxing
17 district to pay interest or principal on general obligation
18 bonds that were approved by referendum; (b) made for any
19 taxing district to pay interest or principal on general
20 obligation bonds issued before March 7, 1997 (the effective
21 date of Public Act 89-718); (c) made for any taxing district to
22 pay interest or principal on bonds issued to refund or
23 continue to refund those bonds issued before March 7, 1997
24 (the effective date of Public Act 89-718); (d) made for any
25 taxing district to pay interest or principal on bonds issued
26 to refund or continue to refund bonds issued after March 7,

1 1997 (the effective date of Public Act 89-718) if the bonds
2 were approved by referendum after March 7, 1997 (the effective
3 date of Public Act 89-718); (e) made for any taxing district to
4 pay interest or principal on revenue bonds issued before March
5 7, 1997 (the effective date of Public Act 89-718) for payment
6 of which a property tax levy or the full faith and credit of
7 the unit of local government is pledged; however, a tax for the
8 payment of interest or principal on those bonds shall be made
9 only after the governing body of the unit of local government
10 finds that all other sources for payment are insufficient to
11 make those payments; (f) made for payments under a building
12 commission lease when the lease payments are for the
13 retirement of bonds issued by the commission before March 7,
14 1997 (the effective date of Public Act 89-718) to pay for the
15 building project; (g) made for payments due under installment
16 contracts entered into before March 7, 1997 (the effective
17 date of Public Act 89-718); (h) made for payments of principal
18 and interest on limited bonds, as defined in Section 3 of the
19 Local Government Debt Reform Act, in an amount not to exceed
20 the debt service extension base less the amount in items (b),
21 (c), and (e) of this definition for non-referendum
22 obligations, except obligations initially issued pursuant to
23 referendum; (i) made for payments of principal and interest on
24 bonds issued under Section 15 of the Local Government Debt
25 Reform Act; (j) made for a qualified airport authority to pay
26 interest or principal on general obligation bonds issued for

1 the purpose of paying obligations due under, or financing
2 airport facilities required to be acquired, constructed,
3 installed or equipped pursuant to, contracts entered into
4 before March 1, 1996 (but not including any amendments to such
5 a contract taking effect on or after that date); (k) made to
6 fund expenses of providing joint recreational programs for
7 persons with disabilities under Section 5-8 of the Park
8 District Code or Section 11-95-14 of the Illinois Municipal
9 Code; and (l) made for contributions to a firefighter's
10 pension fund created under Article 4 of the Illinois Pension
11 Code, to the extent of the amount certified under item (5) of
12 Section 4-134 of the Illinois Pension Code.

13 "Aggregate extension" means, for taxing districts that
14 became subject to this Law as a result of this amendatory Act
15 of the 103rd General Assembly, 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 made for debt service or for
19 contributions to a pension fund.

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

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

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

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

17 "Aggregate extension base" means the taxing district's
18 last preceding aggregate extension as adjusted under Sections
19 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with
20 levy year 2022, for taxing districts that are specified in
21 Section 18-190.7, the taxing district's aggregate extension
22 base shall be calculated as provided in Section 18-190.7. An
23 adjustment under Section 18-135 shall be made for the 2007
24 levy year and all subsequent levy years whenever one or more
25 counties within which a taxing district is located (i) used
26 estimated valuations or rates when extending taxes in the

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

13 Notwithstanding any other provision of law, for levy year
14 2012, the aggregate extension base for West Northfield School
15 District No. 31 in Cook County shall be \$12,654,592.

16 Notwithstanding any other provision of law, for levy year
17 2022, the aggregate extension base of a home equity assurance
18 program that levied at least \$1,000,000 in property taxes in
19 levy year 2019 or 2020 under the Home Equity Assurance Act
20 shall be the amount that the program's aggregate extension
21 base for levy year 2021 would have been if the program had
22 levied a property tax for levy year 2021.

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

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

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

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

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

1 area in 1993 as a redevelopment project area previously
2 established under the Tax Increment Allocation Redevelopment
3 Act in the Illinois Municipal Code, previously established
4 under the Industrial Jobs Recovery Law in the Illinois
5 Municipal Code, or previously established under the Economic
6 Development Area Tax Increment Allocation Act, by an amount
7 equal to the 1994 equalized assessed value of each taxable
8 lot, block, tract, or parcel of real property in the
9 redevelopment project area over and above the initial
10 equalized assessed value of each property in the redevelopment
11 project area. In the first year after a municipality removes a
12 taxable lot, block, tract, or parcel of real property from a
13 redevelopment project area established under the Tax Increment
14 Allocation Redevelopment Act in the Illinois Municipal Code,
15 the Industrial Jobs Recovery Law in the Illinois Municipal
16 Code, or the Economic Development Area Tax Increment
17 Allocation Act, "recovered tax increment value" means the
18 amount of the current year's equalized assessed value of each
19 taxable lot, block, tract, or parcel of real property removed
20 from the redevelopment project area over and above the initial
21 equalized assessed value of that real property before removal
22 from the redevelopment project area.

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

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

1 clerk for the aggregate of all capped funds of the district for
2 tax year 2012.

3 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;
4 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff.
5 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22; revised
6 8-29-22.)

7 (35 ILCS 200/18-205)

8 Sec. 18-205. Referendum to increase the extension
9 limitation.

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

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

23 Shall the extension limitation under the Property Tax
24 Extension Limitation Law for (insert the legal name,
25 number, if any, and county or counties of the taxing

1 district and geographic or other common name by which a
2 school or community college district is known and referred
3 to), Illinois, be increased from (applicable extension
4 limitation set forth in Section 18-185) ~~the lesser of 5%~~
5 ~~or the percentage increase in the Consumer Price Index~~
6 ~~over the prior levy year~~ to (insert the percentage of the
7 proposed increase)% per year for (insert each levy year
8 for which the increased extension limitation will apply)?

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

10 If a majority of voters voting on the issue approves the
11 adoption of the increase, the increase shall be applicable for
12 each levy year specified.

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

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

24 (2) Based upon an average annual percentage increase
25 (or decrease) in the market value of such property of ...%
26 (insert percentage equal to the average annual percentage

1 increase or decrease for the prior 3 levy years, at the
2 time the submission of the question is initiated by the
3 taxing district, in the amount of (A) the equalized
4 assessed value of the taxable property in the taxing
5 district less (B) the new property included in the
6 equalized assessed value), the approximate amount of the
7 additional tax extendable against such property for the
8 ... levy year is estimated to be \$... and for the ... levy
9 year is estimated to be \$....

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

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

1 by law, and the submission of the question shall be initiated
2 as provided by law.

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

4 (35 ILCS 200/18-213)

5 Sec. 18-213. Referenda on applicability of the Property
6 Tax Extension Limitation Law.

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

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

20 For purposes of this Section only:

21 "Taxing district" has the same meaning provided in Section
22 1-150.

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

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

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

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

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

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

25 (e) (1) With respect to taxing districts having all of
26 their equalized assessed valuation located in the county,

1 if a majority of the votes cast on the proposition are in
2 favor of the proposition, then this Law becomes applicable
3 to the taxing district beginning on January 1 of the year
4 following the date of the referendum.

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

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

11 (B) have equalized assessed valuation in an
12 affected county,

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

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

1 in one or more counties in which the voters have
2 approved a referendum under this Section, the
3 equalized assessed valuation of the taxing district in
4 any affected county shall be included with the
5 equalized assessed value of the taxing district in
6 counties in which the voters have approved the
7 referendum.

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

1 district is located in one or more counties that have
2 approved a referendum under this Section, the equalized
3 assessed valuation of the taxing district in any affected
4 county shall be included with the equalized assessed value
5 of the taxing district in counties that have approved the
6 referendum.

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

1 is subject to this Law.

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

4 (h) Notwithstanding any other provision of law, no
5 referenda may be held under this Section that applies to a levy
6 year beginning on or after January 1, 2024 and beginning prior
7 to January 1, 2035.

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

9 (35 ILCS 200/18-214)

10 Sec. 18-214. Referenda on removal of the applicability of
11 the Property Tax Extension Limitation Law to non-home rule
12 taxing districts.

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

20 (b) For purposes of this Section only:

21 "Taxing district" means any non-home rule taxing district
22 that became subject to this Law under Section 18-213 of this
23 Law.

24 "Equalized assessed valuation" means the equalized
25 assessed valuation for a taxing district for the immediately

1 preceding levy year.

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

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

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

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

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

25 (e) The county clerk shall order the proposition submitted
26 to the electors of the county at the election specified in the

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

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

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

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

26 (2) The majority of the equalized assessed valuation

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

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

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

8 (i) Notwithstanding any other provision of law, no
9 referenda may be held under this Section that applies to a levy
10 year beginning on or after January 1, 2024 and beginning prior
11 to January 1, 2035.

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

13 (35 ILCS 200/18-242 new)

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

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