

1 AN ACT in relation to local government.

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

4 Section 5. The Local Government Debt Reform Act is
5 amended by changing Sections 3 and 15.01 as follows:

6 (30 ILCS 350/3) (from Ch. 17, par. 6903)

7 Sec. 3. Definitions. In this Act words or terms shall
8 have the following meanings unless the context or usage
9 clearly indicates that another meaning is intended.

10 (a) "Alternate bonds" means bonds issued in lieu of
11 revenue bonds or payable from a revenue source as provided in
12 Section 15.

13 (b) "Applicable law" means any provision of law,
14 including this Act, authorizing governmental units to issue
15 bonds.

16 (c) "Backdoor referendum" means the submission of a
17 public question to the voters of a governmental unit,
18 initiated by a petition of voters, residents or property
19 owners of such governmental unit, to determine whether an
20 action by the governing body of such governmental unit shall
21 be effective, adopted or rejected.

22 (d) "Bond" means any instrument evidencing the
23 obligation to pay money authorized or issued by or on behalf
24 of a governmental unit under applicable law, including
25 without limitation, bonds, notes, installment or financing
26 contracts, leases, certificates, tax anticipation warrants or
27 notes, vouchers, and any other evidences of indebtedness.

28 (e) "Debt service" on bonds means the amount of
29 principal, interest and premium, if any, when due either at
30 stated maturity or upon mandatory redemption.

31 (f) "Enterprise revenues" means the revenues of a

1 utility or revenue producing enterprise from which revenue
2 bonds may be payable.

3 (g) "General obligation bonds" means bonds of a
4 governmental unit for the payment of which the governmental
5 unit is empowered to levy ad valorem property taxes upon all
6 taxable property in a governmental unit without limitation as
7 to rate or amount.

8 (h) "Governing body" means the legislative body,
9 council, board, commission, trustees, or any other body, by
10 whatever name it is known, having charge of the corporate
11 affairs of a governmental unit.

12 (i) "Governmental unit" means a county, township,
13 municipality, municipal corporation, unit of local
14 government, school district, special district, public
15 corporation, body corporate and politic, forest preserve
16 district, fire protection district, conservation district,
17 park district, sanitary district, and all other local
18 governmental agencies, including any entity created by
19 intergovernmental agreement among any of the foregoing
20 governmental units, but does not include any office, officer,
21 department, division, bureau, board, commission, university,
22 or similar agency of the State.

23 (j) "Ordinance" means an ordinance duly adopted by a
24 governing body or, if appropriate under applicable law, a
25 resolution so adopted.

26 (k) "Revenue bonds" means any bonds of a governmental
27 unit other than general obligation bonds, but "revenue bonds"
28 does include any debt authorized under Section 11-29.3-1 of
29 the Illinois Municipal Code.

30 (l) "Revenue source" means a source of funds, other than
31 enterprise revenues, received or available to be received by
32 a governmental unit and available for any one or more of its
33 corporate purposes, including any public building commission
34 lease rental base alternate tax levy.

1 (m) "Limited bonds" means bonds, including public
 2 building commission leases, but excluding other leases,
 3 notes, installment or financing contracts, certificates, tax
 4 anticipation warrants or notes, vouchers, and any other
 5 evidences of indebtedness, issued under Section 15.01 of this
 6 Act.

7 (n) "Public building commission lease rental base" means
 8 an amount equal to that portion of the extension for a taxing
 9 district for the 1999 levy year constituting an extension for
 10 payment of lease rentals under a public building commission
 11 lease allocable to the retirement of bonds issued by the
 12 commission.

13 (o) "Public building commission lease rental base
 14 alternate tax levy" means a special purpose levy available to
 15 a unit of local government and authorized for the payment of
 16 limited bonds as a revenue source, which shall equal the
 17 public building commission lease rental base less the amount
 18 of such base allocable to payment of lease rentals under a
 19 public building commission lease.

20 (Source: P.A. 89-385, eff. 8-18-95; 89-658, eff. 1-1-97.)

21 (30 ILCS 350/15.01)

22 Sec. 15.01. Limited bonds. A governmental unit is
 23 authorized to issue limited bonds payable from (i) the debt
 24 service extension base, as defined in the Property Tax
 25 Extension Limitation Law, as provided in this amendatory Act
 26 of 1995, (ii) the public building commission lease rental
 27 base, or (iii) both the debt service extension base and the
 28 public building commission lease rental base. Bonds
 29 authorized by Public Act 88-503 and issued under Section 20a
 30 of the Chicago Park District Act for aquarium or museum
 31 projects shall not be issued as limited bonds. A governmental
 32 unit issuing limited bonds authorized by this Section shall
 33 provide in the bond ordinance that the bonds are issued as

1 limited bonds and are also issued pursuant to applicable law,
2 other than this amendatory Act of 1995, enabling the
3 governmental unit to issue bonds. This amendatory Act of 1995
4 shall not change the rate, amount, purposes, limitations,
5 source of funds for payment of principal or interest, or
6 method of payment or defeasance of the bonds that a
7 governmental unit may issue under any applicable law;
8 provided, that limited bonds that are otherwise to be issued
9 as general obligation bonds may be payable solely from the
10 debt service extension base. This amendatory Act of 1995
11 provides no additional authority to any governmental unit to
12 issue bonds that the governmental unit is not otherwise
13 authorized to issue by a law other than this amendatory Act
14 of 1995.

15 (Source: P.A. 89-385, eff. 8-18-95; 89-449, eff. 6-1-96.)

16 Section 10. The Property Tax Code is amended by changing
17 Section 18-185 as follows:

18 (35 ILCS 200/18-185)

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

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

25 "Extension limitation" means (a) the lesser of 5% or the
26 percentage increase in the Consumer Price Index during the
27 12-month calendar year preceding the levy year or (b) the
28 rate of increase approved by voters under Section 18-205.

29 "Affected county" means a county of 3,000,000 or more
30 inhabitants or a county contiguous to a county of 3,000,000
31 or more inhabitants.

32 "Taxing district" has the same meaning provided in

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

16 "Aggregate extension" for taxing districts to which this
17 Law applied before the 1995 levy year means the annual
18 corporate extension for the taxing district and those special
19 purpose extensions that are made annually for the taxing
20 district, excluding special purpose extensions: (a) made for
21 the taxing district to pay interest or principal on general
22 obligation bonds that were approved by referendum; (b) made
23 for any taxing district to pay interest or principal on
24 general obligation bonds issued before October 1, 1991; (c)
25 made for any taxing district to pay interest or principal on
26 bonds issued to refund or continue to refund those bonds
27 issued before October 1, 1991; (d) made for any taxing
28 district to pay interest or principal on bonds issued to
29 refund or continue to refund bonds issued after October 1,
30 1991 that were approved by referendum; (e) made for any
31 taxing district to pay interest or principal on revenue bonds
32 issued before October 1, 1991 for payment of which a property
33 tax levy or the full faith and credit of the unit of local
34 government is pledged; however, a tax for the payment of

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

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

1 taxing districts subject to this Law in accordance with
2 Section 18-213) means the annual corporate extension for the
3 taxing district and those special purpose extensions that are
4 made annually for the taxing district, excluding special
5 purpose extensions: (a) made for the taxing district to pay
6 interest or principal on general obligation bonds that were
7 approved by referendum; (b) made for any taxing district to
8 pay interest or principal on general obligation bonds issued
9 before March 1, 1995; (c) made for any taxing district to pay
10 interest or principal on bonds issued to refund or continue
11 to refund those bonds issued before March 1, 1995; (d) made
12 for any taxing district to pay interest or principal on bonds
13 issued to refund or continue to refund bonds issued after
14 March 1, 1995 that were approved by referendum; (e) made for
15 any taxing district to pay interest or principal on revenue
16 bonds issued before March 1, 1995 for payment of which a
17 property tax levy or the full faith and credit of the unit of
18 local government is pledged; however, a tax for the payment
19 of interest or principal on those bonds shall be made only
20 after the governing body of the unit of local government
21 finds that all other sources for payment are insufficient to
22 make those payments; (f) made for payments under a building
23 commission lease when the lease payments are for the
24 retirement of bonds issued by the commission before March 1,
25 1995 to pay for the building project; (g) made for payments
26 due under installment contracts entered into before March 1,
27 1995; (h) made for payments of principal and interest on
28 bonds issued under the Metropolitan Water Reclamation
29 District Act to finance construction projects initiated
30 before October 1, 1991; (i) made for payments of principal
31 and interest on limited bonds, as defined in Section 3 of the
32 Local Government Debt Reform Act, in an amount not to exceed
33 the debt service extension base less the amount in items (b),
34 (c), and (e) of this definition for non-referendum

1 obligations, except obligations initially issued pursuant to
2 referendum and bonds described in subsection (h) of this
3 definition; (j) made for payments of principal and interest
4 on bonds issued under Section 15 of the Local Government Debt
5 Reform Act; (k) made for payments of principal and interest
6 on bonds authorized by Public Act 88-503 and issued under
7 Section 20a of the Chicago Park District Act for aquarium or
8 museum projects; (l) made for payments of principal and
9 interest on bonds authorized by Public Act 87-1191 and issued
10 under Section 42 of the Cook County Forest Preserve District
11 Act for zoological park projects; and (m) made pursuant to
12 Section 34-53.5 of the School Code, whether levied annually
13 or not.

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

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

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

1 subsection (e) of Section 18-213 means the annual corporate
2 extension for the taxing district and those special purpose
3 extensions that are made annually for the taxing district,
4 excluding special purpose extensions: (a) made for the taxing
5 district to pay interest or principal on general obligation
6 bonds that were approved by referendum; (b) made for any
7 taxing district to pay interest or principal on general
8 obligation bonds issued before the effective date of this
9 amendatory Act of 1997; (c) made for any taxing district to
10 pay interest or principal on bonds issued to refund or
11 continue to refund those bonds issued before the effective
12 date of this amendatory Act of 1997; (d) made for any taxing
13 district to pay interest or principal on bonds issued to
14 refund or continue to refund bonds issued after the effective
15 date of this amendatory Act of 1997 if the bonds were
16 approved by referendum after the effective date of this
17 amendatory Act of 1997; (e) made for any taxing district to
18 pay interest or principal on revenue bonds issued before the
19 effective date of this amendatory Act of 1997 for payment of
20 which a property tax levy or the full faith and credit of the
21 unit of local government is pledged; however, a tax for the
22 payment of interest or principal on those bonds shall be made
23 only after the governing body of the unit of local government
24 finds that all other sources for payment are insufficient to
25 make those payments; (f) made for payments under a building
26 commission lease when the lease payments are for the
27 retirement of bonds issued by the commission before the
28 effective date of this amendatory Act of 1997 to pay for the
29 building project; (g) made for payments due under installment
30 contracts entered into before the effective date of this
31 amendatory Act of 1997; (h) made for payments of principal
32 and interest on limited bonds, as defined in Section 3 of the
33 Local Government Debt Reform Act, in an amount not to exceed
34 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
4 on bonds issued under Section 15 of the Local Government Debt
5 Reform Act; and (j) made for a qualified airport authority to
6 pay interest or principal on general obligation bonds issued
7 for 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
11 such a contract taking effect on or after that date).

12 "Debt service extension base" means an amount equal to
13 that portion of the extension for a taxing district for the
14 1994 levy year, or for those taxing districts subject to this
15 Law in accordance with Section 18-213, except for those
16 subject to paragraph (2) of subsection (e) of Section 18-213,
17 for the levy year in which the referendum making this Law
18 applicable to the taxing district is held, or for those
19 taxing districts subject to this Law in accordance with
20 paragraph (2) of subsection (e) of Section 18-213 for the
21 1996 levy year, constituting an extension for payment of
22 principal and interest on bonds issued by the taxing district
23 without referendum, but not including (i) bonds authorized by
24 Public Act 88-503 and issued under Section 20a of the Chicago
25 Park District Act for aquarium and museum projects; (ii)
26 bonds issued under Section 15 of the Local Government Debt
27 Reform Act; or (iii) refunding obligations issued to refund
28 or to continue to refund obligations initially issued
29 pursuant to referendum. The debt service extension base may
30 be established or increased as provided under Section 18-212.

31 "Special purpose extensions" include, but are not limited
32 to, extensions for levies made on an annual basis for
33 unemployment and workers' compensation, self-insurance,
34 contributions to pension plans, and extensions made pursuant

1 to Section 6-601 of the Illinois Highway Code for a road
2 district's permanent road fund whether levied annually or
3 not. The extension for a special service area is not
4 included in the aggregate extension.

5 "Aggregate extension base" means the taxing district's
6 last preceding aggregate extension as adjusted under Sections
7 18-215 through 18-230.

8 "Levy year" has the same meaning as "year" under Section
9 1-155.

10 "New property" means (i) the assessed value, after final
11 board of review or board of appeals action, of new
12 improvements or additions to existing improvements on any
13 parcel of real property that increase the assessed value of
14 that real property during the levy year multiplied by the
15 equalization factor issued by the Department under Section
16 17-30 and (ii) the assessed value, after final board of
17 review or board of appeals action, of real property not
18 exempt from real estate taxation, which real property was
19 exempt from real estate taxation for any portion of the
20 immediately preceding levy year, multiplied by the
21 equalization factor issued by the Department under Section
22 17-30. In addition, the county clerk in a county containing a
23 population of 3,000,000 or more shall include in the 1997
24 recovered tax increment value for any school district, any
25 recovered tax increment value that was applicable to the 1995
26 tax year calculations.

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

31 "Recovered tax increment value" means, except as
32 otherwise provided in this paragraph, the amount of the
33 current year's equalized assessed value, in the first year
34 after a municipality terminates the designation of an area as

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

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

5 Except as otherwise provided in this Section, "limiting
6 rate" means a fraction the numerator of which is the last
7 preceding aggregate extension base times an amount equal to
8 one plus the extension limitation defined in this Section and
9 the denominator of which is the current year's equalized
10 assessed value of all real property in the territory under
11 the jurisdiction of the taxing district during the prior levy
12 year. For those taxing districts that reduced their
13 aggregate extension for the last preceding levy year, the
14 highest aggregate extension in any of the last 3 preceding
15 levy years shall be used for the purpose of computing the
16 limiting rate. The denominator shall not include new
17 property. The denominator shall not include the recovered
18 tax increment value.

19 (Source: P.A. 91-357, eff. 7-29-99; 91-478, eff. 11-1-99;
20 92-547, eff. 6-13-02.)

21 Section 15. The Public Building Commission Act is
22 amended by changing Sections 3 and 18 as follows:

23 (50 ILCS 20/3) (from Ch. 85, par. 1033)

24 Sec. 3. The following terms, wherever used, or referred
25 to in this Act, mean unless the context clearly requires a
26 different meaning:

27 (a) "Commission" means a Public Building Commission
28 created pursuant to this Act.

29 (b) "Commissioner" or "Commissioners" means a
30 Commissioner or Commissioners of a Public Building
31 Commission.

32 (c) "County seat" means a city, village or town which is

1 the county seat of a county.

2 (d) "Municipality" means any city, village or
3 incorporated town of the State of Illinois.

4 (e) "Municipal corporation" includes a county, city,
5 village, town, (including a county seat), park district,
6 school district in a county of 3,000,000 or more population,
7 board of education of a school district in a county of
8 3,000,000 or more population, sanitary district, airport
9 authority contiguous with the County Seat as of July 1, 1969
10 and any other municipal body or governmental agency of the
11 State but does not include a school district in a county of
12 less than 3,000,000 population, a board of education of a
13 school district in a county of less than 3,000,000
14 population, or a community college district in a county of
15 less than 3,000,000 population.

16 (f) "Governing body" includes a city council, county
17 board, or any other body or board, by whatever name it may be
18 known, charged with the governing of a municipal corporation.

19 (g) "Presiding officer" includes the mayor or president
20 of a city, village or town, the presiding officer of a county
21 board, or the presiding officer of any other board or
22 commission, as the case may be.

23 (h) "Oath" means oath or affirmation.

24 (i) "Building" means an improvement to real estate to be
25 made available for use by a municipal corporation for the
26 furnishing of governmental services to its citizens, together
27 with any land or interest in land necessary or useful in
28 connection with the improvement.

29 (j) "Public building commission lease rental base" means
30 that term as it is defined in the Local Government Debt
31 Reform Act.

32 (Source: P.A. 88-304.)

33 (50 ILCS 20/18) (from Ch. 85, par. 1048)

1 Sec. 18. Whenever, and as often as, a municipal
2 corporation having taxing power enters into a lease with a
3 Public Building Commission, the governing body of such
4 municipal corporation shall provide by ordinance or
5 resolution, as the case may be, for the levy and collection
6 of a direct annual tax (i) sufficient to pay the annual rent
7 payable under such lease as and when it becomes due and
8 payable or (ii), if applicable, in the amount of the public
9 building commission lease rental base allocated to the lease.
10 A certified copy of the lease of such municipal corporation
11 and a certified copy of the tax levying ordinance or
12 resolution, as the case may be, of such municipal corporation
13 shall be filed in the office of the county clerk in each
14 county in which any portion of the territory of such
15 municipal corporation is situated, which certified copies
16 shall constitute the authority for the county clerk or
17 clerks, in each case, to extend the taxes annually (i)
18 necessary to pay the annual rent payable under such lease as
19 and when it becomes due and payable or (ii), if applicable,
20 in the amount of the public building commission lease rental
21 base allocated to the lease. No taxes shall be extended for
22 any lease entered into after the effective date of this
23 amendatory Act of 1993, however, until after a public hearing
24 on the lease. The clerk or secretary of the governing body of
25 the municipal corporation shall cause notice of the time and
26 place of the hearing to be published at least once, at least
27 15 days before the hearing, in a newspaper published or
28 having general circulation within the municipal corporation.
29 If no such newspaper exists, the clerk or secretary shall
30 cause the notice to be posted, at least 15 days before the
31 hearing, in at least 10 conspicuous places within the
32 municipal corporation. The notice shall be in the following
33 form:

34 NOTICE OF PUBLIC HEARING ON LEASE between (name of the

1 municipal corporation) and (name of the public building
2 commission).

3 A public hearing regarding a lease between (name of the
4 municipal corporation) and (name of the public building
5 commission) will be held by (name of the governing body of
6 the municipal corporation) on (date) at (time) at (location).
7 The largest yearly rental payment set forth in the lease is
8 (\$ amount). The maximum length of the lease is (years).

9 The purpose of the lease is (explain in 25 words or
10 less).

11 Dated (insert date).

12 By Order of (name of the governing body
13 of the Municipal Corporation)
14 /s/.....
15 Clerk or Secretary

16 At the hearing, all persons residing or owning property
17 in the municipal corporation shall have an opportunity to be
18 heard orally, in writing, or both.

19 Upon the filing of the certified copies of the lease and
20 the tax levying ordinance or resolution in the office of the
21 county clerk or clerks of the proper county or counties, it
22 shall be the duty of such county clerk or clerks to ascertain
23 the rate per cent which, upon the value of all property
24 subject to taxation within the municipal corporation, as that
25 property is assessed or equalized by the Department of
26 Revenue, will produce a net amount of not less than (i) the
27 amount of the annual rent reserved in such lease or (ii), if
28 applicable, the amount of the public building commission
29 lease rental base allocated to the lease. The county clerk
30 or clerks shall thereupon, and thereafter annually during the
31 term of the lease, extend taxes against all of the taxable
32 property contained in that municipal corporation (i)
33 sufficient to pay the annual rental reserved in such lease or
34 (ii), if applicable, in the amount of the public building

1 commission lease rental base allocated to the lease. Such tax
2 shall be levied and collected in like manner with the other
3 taxes of such municipal corporation and shall be in addition
4 to all other taxes now or hereafter authorized to be levied
5 by that municipal corporation. Except for the limitation
6 provided for the allocated amount of the public building
7 commission lease rental base, if applicable, this tax shall
8 not be included within any statutory limitation of rate or
9 amount for that municipal corporation but shall be excluded
10 therefrom and be in addition thereto and in excess thereof.
11 The fund realized from such tax levy shall be set aside for
12 the payment of the annual rent and shall not be disbursed for
13 any other purpose until the annual rental has been paid in
14 full. This Section shall not be construed to limit the power
15 of the Commission to enter into leases with any municipal
16 corporation whether or not the municipal corporation has the
17 power of taxation. This Section shall not be construed to
18 require taxes to be levied or extended in excess of the
19 allocated portion of a public building commission lease
20 rental base, if applicable.

21 (Source: P.A. 92-16, eff. 6-28-01.)

22 Section 20. The Counties Code is amended by changing
23 Section 5-1024 as follows:

24 (55 ILCS 5/5-1024) (from Ch. 34, par. 5-1024)

25 Sec. 5-1024. Taxes. A county board may cause to be
26 levied and collected annually, except as hereinafter
27 provided, taxes for county purposes, including all purposes
28 for which money may be raised by the county by taxation, in
29 counties having 80,000 or more but less than 3,000,000
30 inhabitants at a rate not exceeding .25%, of the value as
31 equalized or assessed by the Department of Revenue; in
32 counties with less than 80,000 but more than 15,000

1 inhabitants at a rate not exceeding .27%, of the value as
2 equalized or assessed by the Department of Revenue; in
3 counties with less than 80,000 inhabitants which have
4 authorized a tax by referendum under Section 7-2 of the
5 Juvenile Court Act prior to the effective date of this
6 amendatory Act of 1985, at a rate not exceeding .32%, of the
7 value as equalized or assessed by the Department of Revenue;
8 and in counties with 15,000 or fewer inhabitants at a rate
9 not exceeding .37%, of the value as equalized or assessed by
10 the Department of Revenue; and in counties having 3,000,000
11 or more inhabitants for each even numbered year, subject to
12 the abatement requirements hereinafter provided, at a rate
13 not exceeding .39% of the value, as equalized or assessed by
14 the Department of Revenue, and for each odd numbered year,
15 subject to the abatement requirements hereinafter provided,
16 at a rate not exceeding .35% of the value as equalized or
17 assessed by the Department of Revenue, except taxes for the
18 payment of interest on and principal of bonded indebtedness
19 heretofore duly authorized for the construction of State aid
20 roads in the county as defined in "An Act to revise the law
21 in relation to roads and bridges", approved June 27, 1913, or
22 for the construction of county highways as defined in the
23 Illinois Highway Code, and except taxes for the payment of
24 interest on and principal of bonded indebtedness duly
25 authorized without a vote of the people of the county, and
26 except taxes authorized as additional by a vote of the people
27 of the county, and except taxes for working cash fund
28 purposes, and except taxes as authorized by Sections 5-601,
29 5-602, 5-603, 5-604 and 6-512 of the Illinois Highway Code,
30 and except taxes authorized under Section 7 of the Village
31 Library Act, and except taxes levied to pay the annual rent
32 payments due under a lease entered into by the county with a
33 Public Building Commission as authorized by Section 18 of the
34 Public Building Commission Act, including payments to be made

1 from the public building commission lease rental base as
2 defined in the Local Government Debt Reform Act, and except
3 taxes levied allocable to the public building commission
4 lease rental base alternate tax levy as defined in the Local
5 Government Debt Reform Act, and except taxes levied to pay
6 principal of and interest on limited bonds as defined in the
7 Local Government Debt Reform Act, and except taxes levied
8 under Division 6-3, and except taxes levied for general
9 assistance for needy persons in counties under commission
10 form of government and except taxes levied under the County
11 Care for Persons with Developmental Disabilities Act, and
12 except taxes levied under the Community Mental Health Act,
13 and except taxes levied under Section 5-1025 to pay the
14 expenses of elections and except taxes levied under "An Act
15 to provide the manner of levying or imposing taxes for the
16 provision of special services to areas within the boundaries
17 of home rule units and non-home rule municipalities and
18 counties", approved September 21, 1973, and except taxes
19 levied under Section 3a of the Revenue Act of 1939 for the
20 purposes of helping to pay for the expenses of the assessor's
21 office, and except taxes levied under Division 5-21, and
22 except taxes levied pursuant to Section 19 of "The Illinois
23 Emergency Services and Disaster Agency Act of 1975", as now
24 or hereafter amended, and except taxes levied pursuant to
25 Division 5-23, and except taxes levied under Section 5 of the
26 County Shelter Care and Detention Home Act, and except taxes
27 levied under the Children's Advocacy Center Act, and except
28 taxes levied under Section 9-107 of the Local Governmental
29 and Governmental Employees Tort Immunity Act.

30 Those taxes a county has levied and excepted from the
31 rate limitation imposed by this Section or Section 25.05 of
32 "An Act to revise the law in relation to counties", approved
33 March 31, 1874, in reliance on this amendatory Act of 1994
34 are not invalid because of any provision of this Section that

1 may be construed to or may have been construed to restrict or
2 limit those taxes levied and those taxes are hereby
3 validated. This validation of taxes levied applies to all
4 cases pending on or after the effective date of this
5 amendatory Act of 1994.

6 Nothing contained in this amendatory Act of 1994 shall be
7 construed to affect the application of the Property Tax
8 Extension Limitation Law.

9 Any tax levied for general assistance for needy persons
10 in any county in addition to and in excess of the maximum
11 levy permitted by this Section for general county purposes
12 shall be paid into a special fund in the county treasury and
13 used only for the purposes for which it is levied except that
14 any excess in such fund over the amount needed for general
15 assistance may be used for County Nursing Home purposes and
16 shall not exceed .10% of the value, as equalized or assessed
17 by the Department of Revenue. Any taxes levied for general
18 assistance pursuant to this Section may also be used for the
19 payment of warrants issued against and in anticipation of
20 such taxes and accrued interest thereon and may also be used
21 for the payment of costs of administering such general
22 assistance.

23 In counties having 3,000,000 or more inhabitants, taxes
24 levied for any year for any purpose or purposes, except
25 amounts levied for the payment of bonded indebtedness or
26 interest thereon and for pension fund purpose, and except
27 taxes levied to pay the annual rent payments due under a
28 lease entered into by the county with a Public Building
29 Commission as authorized by Section 18 of the Public Building
30 Commission Act, are subject to the limitation that they shall
31 not exceed the estimated amount of taxes to be levied for the
32 year for the purpose or purposes as determined in accordance
33 with Section 6-24001 and set forth in the annual
34 appropriation bill of the county and in ascertaining the rate

1 per cent that will produce the amount of any tax levied in
2 any county, the county clerk shall not add to the tax or rate
3 any sum or amount to cover the loss and cost of collecting
4 the tax, except in the case of amounts levied for the payment
5 of bonded indebtedness or interest thereon, and in the case
6 of amounts levied for pension fund purposes, and except taxes
7 levied to pay the annual rent payments due under a lease
8 entered into by the county with a Public Building Commission
9 as authorized by Section 18 of the Public Building Commission
10 Act.

11 In counties having a population of 3,000,000 or more
12 inhabitants, the county clerk shall in each even numbered
13 year, before extending the county tax for the year, reduce
14 the levy for county purposes for the year (exclusive of
15 levies for payment of indebtedness and payment of interest on
16 and principal of bonded indebtedness as aforesaid, and
17 exclusive of county highway taxes as aforesaid, and exclusive
18 of pension fund taxes, and except taxes levied to pay the
19 annual rent payments due under a lease entered into by the
20 county with a Public Building Commission as authorized by
21 Section 18 of the Public Building Commission Act) in the
22 manner described and in an amount to be determined as
23 follows: If the amount received from the collection of the
24 tax levied in the last preceding even numbered year for
25 county purposes as aforesaid, as shown by the county
26 treasurer's final settlement for the last preceding even
27 numbered year and also by subsequent receipts of delinquent
28 taxes for the county purposes fund levied for the last
29 preceding even numbered year, equals or exceeds the amount
30 produced by multiplying the rate extended for the county
31 purposes for the last preceding even numbered year by the
32 total assessed valuation of all property in the county used
33 in the year for purposes of state and county taxes, and by
34 deducting therefrom the amount appropriated to cover the loss

1 and cost of collecting taxes to be levied for the county
2 purposes fund for the last preceding even numbered year, the
3 clerk in determining the rate per cent to be extended for the
4 county purposes fund shall deduct from the amount of the levy
5 certified to him for county purposes as aforesaid for even
6 numbered years the amount received by the county clerk or
7 withheld by the county treasurer from other municipal
8 corporations within the county as their pro rata share of
9 election expenses for the last preceding even numbered year,
10 as authorized in Sections 13-11, 13-12, 13-13 and 16-2 of the
11 Election Code, and the clerk in these counties shall extend
12 only the net amount remaining after such deductions.

13 The foregoing limitations upon tax rates, insofar as they
14 are applicable to counties having less than 3,000,000
15 inhabitants, may be increased or decreased under the
16 referendum provisions of the General Revenue Law of Illinois
17 and there shall be no limit on the rate of tax for county
18 purposes that may be levied by a county so long as any
19 increase in the rate is authorized by referendum in that
20 county.

21 Any county having a population of less than 3,000,000
22 inhabitants that has determined to change its fiscal year
23 may, as a means of effectuating a change, instead of levying
24 taxes for a one-year period, levy taxes for a period greater
25 or less than a year as may be necessary.

26 In counties having less than 3,000,000 inhabitants, in
27 ascertaining the rate per cent that will produce the amount
28 of any tax levied in that county, the County Clerk shall not
29 add to the tax or rate any sum or amount to cover the loss
30 and cost of collecting the tax except in the case of amounts
31 levied for the payment of bonded indebtedness or interest
32 thereon and in the case of amounts levied for pension fund
33 purposes and except taxes levied to pay the annual rent
34 payments due under a lease entered into by the county with a

1 Public Building Commission as authorized by Section 18 of the
2 Public Building Commission Act.

3 A county shall not have its maximum tax rate reduced as a
4 result of a population increase indicated by the 1980 federal
5 census.

6 (Source: P.A. 91-51, eff. 6-30-99.)

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.

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INDEX

Statutes amended in order of appearance

30 ILCS 350/3	from Ch. 17, par. 6903
30 ILCS 350/15.01	
35 ILCS 200/18-185	
50 ILCS 20/3	from Ch. 85, par. 1033
50 ILCS 20/18	from Ch. 85, par. 1048
55 ILCS 5/5-1024	from Ch. 34, par. 5-1024