



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**

Introduced 2/6/2004, by William R. Haine

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/18-185  
55 ILCS 5/5-1025

from Ch. 34, par. 5-1025

Amends the Counties Code. Provides that in counties of less than 1,000,000 inhabitants, a county board may levy and collect, annually, a tax of not to exceed 0.05% of the value of all taxable property in the county, for the expense of conducting elections and maintaining a system of permanent registration of voters. Provides for the end, in the calendar year that this new tax is collected and disbursed, of the requirement that the county board pay over to any municipal board of election commissioners in the county, for the expense of conducting elections and maintaining a system of permanent registration of voters, general taxes collected by the county. Amends the Property Tax Extension Limitation Law in the Property Tax Code. Exempts the extension for taxes for the expense of conducting elections and maintaining a system of permanent registration of voters from the limitation on property tax extensions. Effective immediately.

LRB093 20746 SJM 46637 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning taxes.

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 Section 18-185 as follows:

6 (35 ILCS 200/18-185)

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

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

13 "Extension limitation" means (a) the lesser of 5% or the  
14 percentage increase in the Consumer Price Index during the  
15 12-month calendar year preceding the levy year or (b) the rate  
16 of increase approved by voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more  
18 inhabitants or a county contiguous to a county of 3,000,000 or  
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section  
21 1-150, except as otherwise provided in this Section. For the  
22 1991 through 1994 levy years only, "taxing district" includes  
23 only each non-home rule taxing district having the majority of  
24 its 1990 equalized assessed value within any county or counties  
25 contiguous to a county with 3,000,000 or more inhabitants.  
26 Beginning with the 1995 levy year, "taxing district" includes  
27 only each non-home rule taxing district subject to this Law  
28 before the 1995 levy year and each non-home rule taxing  
29 district not subject to this Law before the 1995 levy year  
30 having the majority of its 1994 equalized assessed value in an  
31 affected county or counties. Beginning with the levy year in  
32 which this Law becomes applicable to a taxing district as

1 provided in Section 18-213, "taxing district" also includes  
2 those taxing districts made subject to this Law as provided in  
3 Section 18-213.

4 "Aggregate extension" for taxing districts to which this  
5 Law applied before the 1995 levy year means the annual  
6 corporate extension for the taxing district and those special  
7 purpose extensions that are made annually for the taxing  
8 district, excluding special purpose extensions: (a) made for  
9 the taxing district to pay interest or principal on general  
10 obligation bonds that were approved by referendum; (b) made for  
11 any taxing district to pay interest or principal on general  
12 obligation bonds issued before October 1, 1991; (c) made for  
13 any taxing district to pay interest or principal on bonds  
14 issued to refund or continue to refund those bonds issued  
15 before October 1, 1991; (d) made for any taxing district to pay  
16 interest or principal on bonds issued to refund or continue to  
17 refund bonds issued after October 1, 1991 that were approved by  
18 referendum; (e) made for any taxing district to pay interest or  
19 principal on revenue bonds issued before October 1, 1991 for  
20 payment of which a property tax levy or the full faith and  
21 credit of the unit of local government is pledged; however, a  
22 tax for the payment of interest or principal on those bonds  
23 shall be made only after the governing body of the unit of  
24 local government finds that all other sources for payment are  
25 insufficient to make those payments; (f) made for payments  
26 under a building commission lease when the lease payments are  
27 for the retirement of bonds issued by the commission before  
28 October 1, 1991, to pay for the building project; (g) made for  
29 payments due under installment contracts entered into before  
30 October 1, 1991; (h) made for payments of principal and  
31 interest on bonds issued under the Metropolitan Water  
32 Reclamation District Act to finance construction projects  
33 initiated before October 1, 1991; (i) made for payments of  
34 principal and interest on limited bonds, as defined in Section  
35 3 of the Local Government Debt Reform Act, in an amount not to  
36 exceed the debt service extension base less the amount in items

1 (b), (c), (e), and (h) of this definition for non-referendum  
2 obligations, except obligations initially issued pursuant to  
3 referendum; (j) made for payments of principal and interest on  
4 bonds issued under Section 15 of the Local Government Debt  
5 Reform Act; (k) made by a school district that participates in  
6 the Special Education District of Lake County, created by  
7 special education joint agreement under Section 10-22.31 of the  
8 School Code, for payment of the school district's share of the  
9 amounts required to be contributed by the Special Education  
10 District of Lake County to the Illinois Municipal Retirement  
11 Fund under Article 7 of the Illinois Pension Code; the amount  
12 of any extension under this item (k) shall be certified by the  
13 school district to the county clerk; ~~and~~ (l) made to fund  
14 expenses of providing joint recreational programs for the  
15 handicapped under Section 5-8 of the Park District Code or  
16 Section 11-95-14 of the Illinois Municipal Code; and (m) made  
17 for the expense of conducting elections and maintaining a  
18 system of permanent registration of voters under Section 5-1025  
19 of the Counties Code.

20 "Aggregate extension" for the taxing districts to which  
21 this Law did not apply before the 1995 levy year (except taxing  
22 districts subject to this Law in accordance with Section  
23 18-213) means the annual corporate extension for the taxing  
24 district and those special purpose extensions that are made  
25 annually for the taxing district, excluding special purpose  
26 extensions: (a) made for the taxing district to pay interest or  
27 principal on general obligation bonds that were approved by  
28 referendum; (b) made for any taxing district to pay interest or  
29 principal on general obligation bonds issued before March 1,  
30 1995; (c) made for any taxing district to pay interest or  
31 principal on bonds issued to refund or continue to refund those  
32 bonds issued before March 1, 1995; (d) made for any taxing  
33 district to pay interest or principal on bonds issued to refund  
34 or continue to refund bonds issued after March 1, 1995 that  
35 were approved by referendum; (e) made for any taxing district  
36 to pay interest or principal on revenue bonds issued before

1 March 1, 1995 for payment of which a property tax levy or the  
2 full faith and credit of the unit of local government is  
3 pledged; however, a tax for the payment of interest or  
4 principal on those bonds shall be made only after the governing  
5 body of the unit of local government finds that all other  
6 sources for payment are insufficient to make those payments;  
7 (f) made for payments under a building commission lease when  
8 the lease payments are for the retirement of bonds issued by  
9 the commission before March 1, 1995 to pay for the building  
10 project; (g) made for payments due under installment contracts  
11 entered into before March 1, 1995; (h) made for payments of  
12 principal and interest on bonds issued under the Metropolitan  
13 Water Reclamation District Act to finance construction  
14 projects initiated before October 1, 1991; (i) made for  
15 payments of principal and interest on limited bonds, as defined  
16 in Section 3 of the Local Government Debt Reform Act, in an  
17 amount not to exceed the debt service extension base less the  
18 amount in items (b), (c), and (e) of this definition for  
19 non-referendum obligations, except obligations initially  
20 issued pursuant to referendum and bonds described in subsection  
21 (h) of this definition; (j) made for payments of principal and  
22 interest on bonds issued under Section 15 of the Local  
23 Government Debt Reform Act; (k) made for payments of principal  
24 and interest on bonds authorized by Public Act 88-503 and  
25 issued under Section 20a of the Chicago Park District Act for  
26 aquarium or museum projects; (l) made for payments of principal  
27 and interest on bonds authorized by Public Act 87-1191 or  
28 93-601 ~~this amendatory Act of the 93rd General Assembly~~ and (i)  
29 issued pursuant to Section 21.2 of the Cook County Forest  
30 Preserve District Act, (ii) issued under Section 42 of the Cook  
31 County Forest Preserve District Act for zoological park  
32 projects, or (iii) issued under Section 44.1 of the Cook County  
33 Forest Preserve District Act for botanical gardens projects;  
34 (m) made pursuant to Section 34-53.5 of the School Code,  
35 whether levied annually or not; (n) made to fund expenses of  
36 providing joint recreational programs for the handicapped

1 under Section 5-8 of the Park District Code or Section 11-95-14  
2 of the Illinois Municipal Code; ~~and~~ (o) made by the Chicago  
3 Park District for recreational programs for the handicapped  
4 under subsection (c) of Section 7.06 of the Chicago Park  
5 District Act; and (p) made for the expense of conducting  
6 elections and maintaining a system of permanent registration of  
7 voters under Section 5-1025 of the Counties Code.

8 "Aggregate extension" for all taxing districts to which  
9 this Law applies in accordance with Section 18-213, except for  
10 those taxing districts subject to paragraph (2) of subsection  
11 (e) of Section 18-213, means the annual corporate extension for  
12 the taxing district and those special purpose extensions that  
13 are made annually for the taxing district, excluding special  
14 purpose extensions: (a) made for the taxing district to pay  
15 interest or principal on general obligation bonds that were  
16 approved by referendum; (b) made for any taxing district to pay  
17 interest or principal on general obligation bonds issued before  
18 the date on which the referendum making this Law applicable to  
19 the taxing district is held; (c) made for any taxing district  
20 to pay interest or principal on bonds issued to refund or  
21 continue to refund those bonds issued before the date on which  
22 the referendum making this Law applicable to the taxing  
23 district is held; (d) made for any taxing district to pay  
24 interest or principal on bonds issued to refund or continue to  
25 refund bonds issued after the date on which the referendum  
26 making this Law applicable to the taxing district is held if  
27 the bonds were approved by referendum after the date on which  
28 the referendum making this Law applicable to the taxing  
29 district is held; (e) made for any taxing district to pay  
30 interest or principal on revenue bonds issued before the date  
31 on which the referendum making this Law applicable to the  
32 taxing district is held for payment of which a property tax  
33 levy or the full faith and credit of the unit of local  
34 government is pledged; however, a tax for the payment of  
35 interest or principal on those bonds shall be made only after  
36 the governing body of the unit of local government finds that

1 all other sources for payment are insufficient to make those  
2 payments; (f) made for payments under a building commission  
3 lease when the lease payments are for the retirement of bonds  
4 issued by the commission before the date on which the  
5 referendum making this Law applicable to the taxing district is  
6 held to pay for the building project; (g) made for payments due  
7 under installment contracts entered into before the date on  
8 which the referendum making this Law applicable to the taxing  
9 district is held; (h) made for payments of principal and  
10 interest on limited bonds, as defined in Section 3 of the Local  
11 Government Debt Reform Act, in an amount not to exceed the debt  
12 service extension base less the amount in items (b), (c), and  
13 (e) of this definition for non-referendum obligations, except  
14 obligations initially issued pursuant to referendum; (i) made  
15 for payments of principal and interest on bonds issued under  
16 Section 15 of the Local Government Debt Reform Act; (j) made  
17 for a qualified airport authority to pay interest or principal  
18 on general obligation bonds issued for the purpose of paying  
19 obligations due under, or financing airport facilities  
20 required to be acquired, constructed, installed or equipped  
21 pursuant to, contracts entered into before March 1, 1996 (but  
22 not including any amendments to such a contract taking effect  
23 on or after that date); ~~and~~ (k) made to fund expenses of  
24 providing joint recreational programs for the handicapped  
25 under Section 5-8 of the Park District Code or Section 11-95-14  
26 of the Illinois Municipal Code; and (l) made for the expense of  
27 conducting elections and maintaining a system of permanent  
28 registration of voters under Section 5-1025 of the Counties  
29 Code.

30 "Aggregate extension" for all taxing districts to which  
31 this Law applies in accordance with paragraph (2) of subsection  
32 (e) of Section 18-213 means the annual corporate extension for  
33 the taxing district and those special purpose extensions that  
34 are made annually for the taxing district, excluding special  
35 purpose extensions: (a) made for the taxing district to pay  
36 interest or principal on general obligation bonds that were

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



1 pursuant to, contracts entered into before March 1, 1996 (but  
2 not including any amendments to such a contract taking effect  
3 on or after that date); ~~and~~ (k) made to fund expenses of  
4 providing joint recreational programs for the handicapped  
5 under Section 5-8 of the Park District Code or Section 11-95-14  
6 of the Illinois Municipal Code; and (l) made for the expense of  
7 conducting elections and maintaining a system of permanent  
8 registration of voters under Section 5-1025 of the Counties  
9 Code.

10 "Debt service extension base" means an amount equal to that  
11 portion of the extension for a taxing district for the 1994  
12 levy year, or for those taxing districts subject to this Law in  
13 accordance with Section 18-213, except for those subject to  
14 paragraph (2) of subsection (e) of Section 18-213, for the levy  
15 year in which the referendum making this Law applicable to the  
16 taxing district is held, or for those taxing districts subject  
17 to this Law in accordance with paragraph (2) of subsection (e)  
18 of Section 18-213 for the 1996 levy year, constituting an  
19 extension for payment of principal and interest on bonds issued  
20 by the taxing district without referendum, but not including  
21 excluded non-referendum bonds. For park districts (i) that were  
22 first subject to this Law in 1991 or 1995 and (ii) whose  
23 extension for the 1994 levy year for the payment of principal  
24 and interest on bonds issued by the park district without  
25 referendum (but not including excluded non-referendum bonds)  
26 was less than 51% of the amount for the 1991 levy year  
27 constituting an extension for payment of principal and interest  
28 on bonds issued by the park district without referendum (but  
29 not including excluded non-referendum bonds), "debt service  
30 extension base" means an amount equal to that portion of the  
31 extension for the 1991 levy year constituting an extension for  
32 payment of principal and interest on bonds issued by the park  
33 district without referendum (but not including excluded  
34 non-referendum bonds). The debt service extension base may be  
35 established or increased as provided under Section 18-212.  
36 "Excluded non-referendum bonds" means (i) bonds authorized by

1 Public Act 88-503 and issued under Section 20a of the Chicago  
2 Park District Act for aquarium and museum projects; (ii) bonds  
3 issued under Section 15 of the Local Government Debt Reform  
4 Act; or (iii) refunding obligations issued to refund or to  
5 continue to refund obligations initially issued pursuant to  
6 referendum.

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

15 "Aggregate extension base" means the taxing district's  
16 last preceding aggregate extension as adjusted under Sections  
17 18-215 through 18-230.

18 "Levy year" has the same meaning as "year" under Section  
19 1-155.

20 "New property" means (i) the assessed value, after final  
21 board of review or board of appeals action, of new improvements  
22 or additions to existing improvements on any parcel of real  
23 property that increase the assessed value of that real property  
24 during the levy year multiplied by the equalization factor  
25 issued by the Department under Section 17-30, (ii) the assessed  
26 value, after final board of review or board of appeals action,  
27 of real property not exempt from real estate taxation, which  
28 real property was exempt from real estate taxation for any  
29 portion of the immediately preceding levy year, multiplied by  
30 the equalization factor issued by the Department under Section  
31 17-30, and (iii) in counties that classify in accordance with  
32 Section 4 of Article IX of the Illinois Constitution, an  
33 incentive property's additional assessed value resulting from  
34 a scheduled increase in the level of assessment as applied to  
35 the first year final board of review market value. In addition,  
36 the county clerk in a county containing a population of

1 3,000,000 or more shall include in the 1997 recovered tax  
2 increment value for any school district, any recovered tax  
3 increment value that was applicable to the 1995 tax year  
4 calculations.

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

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

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

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

25 (Source: P.A. 92-547, eff. 6-13-02; 93-601, eff. 1-1-04;  
26 93-606, eff. 11-18-03; 93-612, eff. 11-18-03; revised  
27 12-10-03.)

28 Section 10. The Counties Code is amended by changing  
29 Section 5-1025 as follows:

30 (55 ILCS 5/5-1025) (from Ch. 34, par. 5-1025)

31 Sec. 5-1025. Tax for expense of conducting elections and  
32 maintaining system of permanent registration of voters.

33 (a) In counties of more than 1,000,000 inhabitants, a  
34 county board may levy and collect, in odd numbered years, a tax

1 of not to exceed .05% of the value, as equalized or assessed by  
2 the Department of Revenue, of all the taxable property in the  
3 county, for the expense of conducting elections and maintaining  
4 a system of permanent registration of voters. Such tax shall  
5 not be included within any statutory limitation of rate or  
6 amount for other county purposes, but shall be excluded  
7 therefrom and be in addition thereto and in excess thereof;  
8 provided that this tax shall not be levied or collected on  
9 property situated within the jurisdiction of any municipal  
10 board of election commissioners.

11 (b) In counties of 1,000,000 or fewer inhabitants, a county  
12 board may levy and collect, annually, a tax of not to exceed  
13 0.05% of the value, as equalized or assessed by the Department  
14 of Revenue, of all taxable property in the county, for the  
15 expense of conducting elections and maintaining a system of  
16 permanent registration of voters, provided that the county  
17 shall pay over to any municipal board of election commissioners  
18 in the county, for the expense of conducting elections and  
19 maintaining a system of permanent registration of voters, the  
20 proceeds of the tax collected on property situated within the  
21 jurisdiction of that board.

22 The tax imposed under this subsection (b) shall not be  
23 included within any statutory limitation of rate or amount for  
24 other county purposes, but shall be excluded therefrom and be  
25 in addition thereto and in excess thereof.

26 Proceeds of taxes paid over by counties to municipal boards  
27 of election commissioners under this subsection (b) shall be in  
28 addition to such sums as may be required to be paid by counties  
29 under Section 6-70 of the Election Code.

30 (c) Beginning with calendar year 1986 and annually  
31 thereafter, until the calendar year that taxes collected under  
32 subsection (b) are collected and disbursed, any county with  
33 less than 1,000,000 inhabitants shall pay over to any municipal  
34 board of election commissioners in the county, for the expense  
35 of conducting elections and maintaining a system of permanent  
36 registration of voters, an amount at least equal to the

1 proceeds of the tax collected on property situated within the  
2 jurisdiction of that board under this Section during calendar  
3 year 1985; provided, however, such amount shall be increased or  
4 decreased annually in proportion to any increase or decrease in  
5 the equalized assessed valuation of such municipality. Such  
6 amount shall be payable from the tax levied and collected under  
7 Section 5-1024.

8 (Source: P.A. 86-962.)

9 Section 99. Effective date. This Act takes effect upon  
10 becoming law.