



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB0894

Introduced 2/2/2005, by Rep. John J. Millner

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-190

Amends the Property Tax Extension Limitation Law in the Property Tax Code. In a Section concerning referendum requirements for new rates or increased rates, provides that a new rate is any rate for a fund for which the taxing district has never levied in the past. Provides that rates that are subject to a backdoor referendum in each year there is a levy are treated as not new rates or rate increases if a levy has not been made for the fund in one or more of the preceding 3 levy years (now, the rates are not new rates or rate increases if a levy has been made for the fund in one or more of the preceding 3 levy years). Provides that these changes are declarative of existing law. Effective immediately.

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FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 Section 18-190 as follows:

6 (35 ILCS 200/18-190)

7 Sec. 18-190. Direct referendum; new rate or increased rate.

8 If a new rate or a rate increase is authorized by statute to be
9 imposed without referendum or is subject to a backdoor
10 referendum, as defined in Section 28-2 of the Election Code,
11 the governing body of the affected taxing district before
12 levying the new rate or rate increase shall submit the new rate
13 or rate increase to direct referendum under the provisions of
14 Article 28 of the Election Code. A new rate is any rate for a
15 fund for which the taxing district has never levied in the
16 past. Rates required to extend taxes on levies subject to a
17 backdoor referendum in each year there is a levy are treated as
18 ~~not~~ new rates or rate increases under this Section if a levy
19 has not been made for the fund in one or more of the preceding 3
20 levy years. Changes made by this amendatory Act of 1997 and by
21 this amendatory Act of the 94th General Assembly to this
22 Section in reference to rates required to extend taxes on
23 levies subject to a backdoor referendum in each year there is a
24 levy are declarative of existing law and not a new enactment.
25 Whenever other applicable law authorizes a taxing district
26 subject to the limitation with respect to its aggregate
27 extension provided for in this Law to issue bonds or other
28 obligations either without referendum or subject to backdoor
29 referendum, the taxing district may elect for each separate
30 bond issuance to submit the question of the issuance of the
31 bonds or obligations directly to the voters of the taxing
32 district, and if the referendum passes the taxing district is

1 not required to comply with any backdoor referendum procedures
2 or requirements set forth in the other applicable law. The
3 direct referendum shall be initiated by ordinance or resolution
4 of the governing body of the taxing district, and the question
5 shall be certified to the proper election authorities in
6 accordance with the provisions of the Election Code.

7 (Source: P.A. 88-455; 88-670, eff. 12-2-94; 89-385, eff.
8 8-18-95; 89-718, eff. 3-7-97.)

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