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1 AMENDMENT TO SENATE BILL 1682

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1682, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by changing  
6 Sections 18-125, 18-185, 18-190, 18-205, and 18-230 as follows:

7 (35 ILCS 200/18-125)

8 Sec. 18-125. Rate limit referenda. Referenda initiated  
9 under Section 18-120 shall be subject to the provisions and  
10 limitations of the general election law.

11 The question of adopting a maximum tax rate other than that  
12 applicable shall be in substantially the following form for all  
13 elections held after March 21, 2006:

14 Shall the maximum tax rate for . . . purposes of . . .  
15 (insert legal name, number, if any, and county or counties  
16 of taxing district), Illinois, be established at . . . % of  
17 the equalized assessed value of the taxable property  
18 therein instead of . . . %, the maximum rate otherwise  
19 applicable to the next taxes to be extended?

20 The votes must be recorded as "Yes" or "No".

21 \_\_\_\_\_

22 ~~Shall the maximum tax rate for~~

23 ~~the..... fund of.....~~

24 ~~(identify taxing district) be \_\_\_\_\_ YES~~

1 ~~established at..... percent~~  
 2 ~~on the equalized assessed~~  
 3 ~~value instead of..... per~~  
 4 ~~cent, the maximum rate otherwise~~ NO  
 5 ~~applicable to the next taxes to~~  
 6 ~~be extended?~~

7 \_\_\_\_\_

8 The ballot shall have printed thereon, but not as a part of  
 9 the proposition submitted, (i) a statement of the purpose or  
 10 reason for the proposed change in the tax rate, (ii) an  
 11 estimate of the approximate amount extendable under the  
 12 proposed rate and of the approximate amount extendable under  
 13 the current rate applicable to the next taxes extended, such  
 14 amounts being computed upon the last known equalized assessed  
 15 value, and (iii) the approximate amount of the tax extendable  
 16 against property containing a single family residence and  
 17 having a fair market value of \$100,000 at the current maximum  
 18 rate and at the proposed rate. The approximate amount of the  
 19 tax extendable against property containing a single family  
 20 residence shall be calculated (i) without regard to any  
 21 property tax exemptions and (ii) based upon the percentage  
 22 level of assessment prescribed for such property by statute or  
 23 by ordinance of the county board in counties which classify  
 24 property for purposes of taxation in accordance with Section 4  
 25 of Article IX of the Constitution. Any error, miscalculation or  
 26 inaccuracy in computing such amounts that is not deliberate  
 27 shall not invalidate or affect the validity of any maximum tax  
 28 rate so adopted.

29 If a majority of all ballots cast on the proposition are in  
 30 favor of the proposition, the maximum tax rate so established  
 31 shall become effective with the levy next following the  
 32 referendum. It is the duty of the county clerk to reduce, if  
 33 necessary, the amount of any taxes levied thereafter. Nothing  
 34 in this Section shall be construed as precluding the extension

1 of taxes at rates less than that authorized by the referendum.  
2 (Source: P.A. 86-1253; 88-455.)

3 (35 ILCS 200/18-185)

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

7 "Consumer Price Index" means the Consumer Price Index for  
8 All Urban Consumers for all items published by the United  
9 States Department of Labor.

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

14 "Affected county" means a county of 3,000,000 or more  
15 inhabitants or a county contiguous to a county of 3,000,000 or  
16 more inhabitants.

17 "Taxing district" has the same meaning provided in Section  
18 1-150, except as otherwise provided in this Section. For the  
19 1991 through 1994 levy years only, "taxing district" includes  
20 only each non-home rule taxing district having the majority of  
21 its 1990 equalized assessed value within any county or counties  
22 contiguous to a county with 3,000,000 or more inhabitants.  
23 Beginning with the 1995 levy year, "taxing district" includes  
24 only each non-home rule taxing district subject to this Law  
25 before the 1995 levy year and each non-home rule taxing  
26 district not subject to this Law before the 1995 levy year  
27 having the majority of its 1994 equalized assessed value in an  
28 affected county or counties. Beginning with the levy year in  
29 which this Law becomes applicable to a taxing district as  
30 provided in Section 18-213, "taxing district" also includes  
31 those taxing districts made subject to this Law as provided in  
32 Section 18-213.

33 "Aggregate extension" for taxing districts to which this

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

1 referendum; (j) made for payments of principal and interest on  
2 bonds issued under Section 15 of the Local Government Debt  
3 Reform Act; (k) made by a school district that participates in  
4 the Special Education District of Lake County, created by  
5 special education joint agreement under Section 10-22.31 of the  
6 School Code, for payment of the school district's share of the  
7 amounts required to be contributed by the Special Education  
8 District of Lake County to the Illinois Municipal Retirement  
9 Fund under Article 7 of the Illinois Pension Code; the amount  
10 of any extension under this item (k) shall be certified by the  
11 school district to the county clerk; (l) made to fund expenses  
12 of providing joint recreational programs for the handicapped  
13 under Section 5-8 of the Park District Code or Section 11-95-14  
14 of the Illinois Municipal Code; (m) made for temporary  
15 relocation loan repayment purposes pursuant to Sections 2-3.77  
16 and 17-2.2d of the School Code; ~~and~~ (n) made for payment of  
17 principal and interest on any bonds issued under the authority  
18 of Section 17-2.2d of the School Code; and (o) ~~(m)~~ made for  
19 contributions to a firefighter's pension fund created under  
20 Article 4 of the Illinois Pension Code, to the extent of the  
21 amount certified under item (5) of Section 4-134 of the  
22 Illinois Pension Code.

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

1 bonds issued before March 1, 1995; (d) made for any taxing  
2 district to pay interest or principal on bonds issued to refund  
3 or continue to refund bonds issued after March 1, 1995 that  
4 were approved by referendum; (e) made for any taxing district  
5 to pay interest or principal on revenue bonds issued before  
6 March 1, 1995 for payment of which a property tax levy or the  
7 full faith and credit of the unit of local government is  
8 pledged; however, a tax for the payment of interest or  
9 principal on those bonds shall be made only after the governing  
10 body of the unit of local government finds that all other  
11 sources for payment are insufficient to make those payments;  
12 (f) made for payments under a building commission lease when  
13 the lease payments are for the retirement of bonds issued by  
14 the commission before March 1, 1995 to pay for the building  
15 project; (g) made for payments due under installment contracts  
16 entered into before March 1, 1995; (h) made for payments of  
17 principal and interest on bonds issued under the Metropolitan  
18 Water Reclamation District Act to finance construction  
19 projects initiated before October 1, 1991; (h-4) made for  
20 stormwater management purposes by the Metropolitan Water  
21 Reclamation District of Greater Chicago under Section 12 of the  
22 Metropolitan Water Reclamation District Act; (i) made for  
23 payments of principal and interest on limited bonds, as defined  
24 in Section 3 of the Local Government Debt Reform Act, in an  
25 amount not to exceed the debt service extension base less the  
26 amount in items (b), (c), and (e) of this definition for  
27 non-referendum obligations, except obligations initially  
28 issued pursuant to referendum and bonds described in subsection  
29 (h) of this definition; (j) made for payments of principal and  
30 interest on bonds issued under Section 15 of the Local  
31 Government Debt Reform Act; (k) made for payments of principal  
32 and interest on bonds authorized by Public Act 88-503 and  
33 issued under Section 20a of the Chicago Park District Act for  
34 aquarium or museum projects; (l) made for payments of principal

1 and interest on bonds authorized by Public Act 87-1191 or  
2 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
3 County Forest Preserve District Act, (ii) issued under Section  
4 42 of the Cook County Forest Preserve District Act for  
5 zoological park projects, or (iii) issued under Section 44.1 of  
6 the Cook County Forest Preserve District Act for botanical  
7 gardens projects; (m) made pursuant to Section 34-53.5 of the  
8 School Code, whether levied annually or not; (n) made to fund  
9 expenses of providing joint recreational programs for the  
10 handicapped under Section 5-8 of the Park District Code or  
11 Section 11-95-14 of the Illinois Municipal Code; (o) made by  
12 the Chicago Park District for recreational programs for the  
13 handicapped under subsection (c) of Section 7.06 of the Chicago  
14 Park District Act; and (p) made for contributions to a  
15 firefighter's pension fund created under Article 4 of the  
16 Illinois Pension Code, to the extent of the amount certified  
17 under item (5) of Section 4-134 of the Illinois Pension Code.

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

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



1 on or after that date); (k) made to fund expenses of providing  
2 joint recreational programs for the handicapped under Section  
3 5-8 of the Park District Code or Section 11-95-14 of the  
4 Illinois Municipal Code; and (l) made for contributions to a  
5 firefighter's pension fund created under Article 4 of the  
6 Illinois Pension Code, to the extent of the amount certified  
7 under item (5) of Section 4-134 of the Illinois Pension Code.

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

1 of bonds issued by the commission before the effective date of  
2 this amendatory Act of 1997 to pay for the building project;  
3 (g) made for payments due under installment contracts entered  
4 into before the effective date of this amendatory Act of 1997;  
5 (h) made for payments of principal and interest on limited  
6 bonds, as defined in Section 3 of the Local Government Debt  
7 Reform Act, in an amount not to exceed the debt service  
8 extension base less the amount in items (b), (c), and (e) of  
9 this definition for non-referendum obligations, except  
10 obligations initially issued pursuant to referendum; (i) made  
11 for payments of principal and interest on bonds issued under  
12 Section 15 of the Local Government Debt Reform Act; (j) made  
13 for a qualified airport authority to pay interest or principal  
14 on general obligation bonds issued for the purpose of paying  
15 obligations due under, or financing airport facilities  
16 required to be acquired, constructed, installed or equipped  
17 pursuant to, contracts entered into before March 1, 1996 (but  
18 not including any amendments to such a contract taking effect  
19 on or after that date); (k) made to fund expenses of providing  
20 joint recreational programs for the handicapped under Section  
21 5-8 of the Park District Code or Section 11-95-14 of the  
22 Illinois Municipal Code; and (l) made for contributions to a  
23 firefighter's pension fund created under Article 4 of the  
24 Illinois Pension Code, to the extent of the amount certified  
25 under item (5) of Section 4-134 of the Illinois Pension Code.

26 "Debt service extension base" means an amount equal to that  
27 portion of the extension for a taxing district for the 1994  
28 levy year, or for those taxing districts subject to this Law in  
29 accordance with Section 18-213, except for those subject to  
30 paragraph (2) of subsection (e) of Section 18-213, for the levy  
31 year in which the referendum making this Law applicable to the  
32 taxing district is held, or for those taxing districts subject  
33 to this Law in accordance with paragraph (2) of subsection (e)  
34 of Section 18-213 for the 1996 levy year, constituting an

1 extension for payment of principal and interest on bonds issued  
2 by the taxing district without referendum, but not including  
3 excluded non-referendum bonds. For park districts (i) that were  
4 first subject to this Law in 1991 or 1995 and (ii) whose  
5 extension for the 1994 levy year for the payment of principal  
6 and interest on bonds issued by the park district without  
7 referendum (but not including excluded non-referendum bonds)  
8 was less than 51% of the amount for the 1991 levy year  
9 constituting an extension for payment of principal and interest  
10 on bonds issued by the park district without referendum (but  
11 not including excluded non-referendum bonds), "debt service  
12 extension base" means an amount equal to that portion of the  
13 extension for the 1991 levy year constituting an extension for  
14 payment of principal and interest on bonds issued by the park  
15 district without referendum (but not including excluded  
16 non-referendum bonds). The debt service extension base may be  
17 established or increased as provided under Section 18-212.  
18 "Excluded non-referendum bonds" means (i) bonds authorized by  
19 Public Act 88-503 and issued under Section 20a of the Chicago  
20 Park District Act for aquarium and museum projects; (ii) bonds  
21 issued under Section 15 of the Local Government Debt Reform  
22 Act; or (iii) refunding obligations issued to refund or to  
23 continue to refund obligations initially issued pursuant to  
24 referendum.

25 "Special purpose extensions" include, but are not limited  
26 to, extensions for levies made on an annual basis for  
27 unemployment and workers' compensation, self-insurance,  
28 contributions to pension plans, and extensions made pursuant to  
29 Section 6-601 of the Illinois Highway Code for a road  
30 district's permanent road fund whether levied annually or not.  
31 The extension for a special service area is not included in the  
32 aggregate extension.

33 "Aggregate extension base" means the taxing district's  
34 last preceding aggregate extension as adjusted under Sections

1 18-215 through 18-230.

2 "Levy year" has the same meaning as "year" under Section  
3 1-155.

4 "New property" means (i) the assessed value, after final  
5 board of review or board of appeals action, of new improvements  
6 or additions to existing improvements on any parcel of real  
7 property that increase the assessed value of that real property  
8 during the levy year multiplied by the equalization factor  
9 issued by the Department under Section 17-30, (ii) the assessed  
10 value, after final board of review or board of appeals action,  
11 of real property not exempt from real estate taxation, which  
12 real property was exempt from real estate taxation for any  
13 portion of the immediately preceding levy year, multiplied by  
14 the equalization factor issued by the Department under Section  
15 17-30, and (iii) in counties that classify in accordance with  
16 Section 4 of Article IX of the Illinois Constitution, an  
17 incentive property's additional assessed value resulting from  
18 a scheduled increase in the level of assessment as applied to  
19 the first year final board of review market value. In addition,  
20 the county clerk in a county containing a population of  
21 3,000,000 or more shall include in the 1997 recovered tax  
22 increment value for any school district, any recovered tax  
23 increment value that was applicable to the 1995 tax year  
24 calculations.

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

29 "Recovered tax increment value" means, except as otherwise  
30 provided in this paragraph, the amount of the current year's  
31 equalized assessed value, in the first year after a  
32 municipality terminates the designation of an area as a  
33 redevelopment project area previously established under the  
34 Tax Increment Allocation Development Act in the Illinois

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

34 Except as otherwise provided in this Section, "limiting

1 rate" means a fraction the numerator of which is the last  
2 preceding aggregate extension base times an amount equal to one  
3 plus the extension limitation defined in this Section and the  
4 denominator of which is the current year's equalized assessed  
5 value of all real property in the territory under the  
6 jurisdiction of the taxing district during the prior levy year.  
7 For those taxing districts that reduced their aggregate  
8 extension for the last preceding levy year, the highest  
9 aggregate extension in any of the last 3 preceding levy years  
10 shall be used for the purpose of computing the limiting rate.  
11 The denominator shall not include new property or.~~The~~  
12 ~~denominator shall not include~~ the recovered tax increment  
13 value. If a new rate, a rate decrease, or a limiting rate  
14 increase has been approved at an election held after March 21,  
15 2006, then (i) the otherwise applicable limiting rate shall be  
16 increased by the amount of the new rate or shall be reduced by  
17 the amount of the rate decrease, as the case may be, or (ii) in  
18 the case of a limiting rate increase, the limiting rate shall  
19 be equal to the rate set forth in the proposition approved by  
20 the voters for each of the years specified in the proposition,  
21 after which the limiting rate of the taxing district shall be  
22 calculated as otherwise provided.

23 (Source: P.A. 92-547, eff. 6-13-02; 93-601, eff. 1-1-04;  
24 93-606, eff. 11-18-03; 93-612, eff. 11-18-03; 93-689, eff.  
25 7-1-04; 93-690, eff. 7-1-04; 93-1049, eff. 11-17-04; revised  
26 12-14-04.)

27 (35 ILCS 200/18-190)

28 Sec. 18-190. Direct referendum; new rate or increased  
29 limiting rate.

30 (a) If a new rate ~~or a rate increase~~ is authorized by  
31 statute to be imposed without referendum or is subject to a  
32 backdoor referendum, as defined in Section 28-2 of the Election  
33 Code, the governing body of the affected taxing district before

1 levying the new rate ~~or rate increase~~ shall submit the new rate  
2 ~~or rate increase~~ to direct referendum under the provisions of  
3 this Section and of Article 28 of the Election Code.  
4 Notwithstanding the provisions, requirements, or limitations  
5 of any other law, any tax levied for the 2005 levy year and all  
6 subsequent levy years by any taxing district subject to this  
7 Law may be extended at a rate exceeding the rate established  
8 for that tax by referendum or statute, provided that the rate  
9 does not exceed the statutory ceiling above which the tax is  
10 not authorized to be further increased either by referendum or  
11 in any other manner. Notwithstanding the provisions,  
12 requirements, or limitations of any other law, all taxing  
13 districts subject to this Law shall follow the provisions of  
14 this Section whenever seeking referenda approval after March  
15 21, 2006 to (i) levy a new tax rate authorized by statute or  
16 (ii) increase the limiting rate applicable to the taxing  
17 district. All taxing districts subject to this Law are  
18 authorized to seek referendum approval of each proposition  
19 described and set forth in this Section.

20 The proposition seeking to obtain referendum approval to  
21 levy a new tax rate as authorized in clause (i) shall be in  
22 substantially the following form:

23 Shall ... (insert legal name, number, if any, and  
24 county or counties of taxing district and geographic or  
25 other common name by which a school or community college  
26 district is known and referred to), Illinois, be authorized  
27 to levy a new tax for ... purposes and have an additional  
28 tax of ...% of the equalized assessed value of the taxable  
29 property therein extended for such purposes?

30 The votes must be recorded as "Yes" or "No".

31 The proposition seeking to obtain referendum approval to  
32 increase the limiting rate as authorized in clause (ii) shall  
33 be in substantially the following form:

34 Shall the limiting rate under the Property Tax

1 Extension Limitation Law for ... (insert legal name,  
2 number, if any, and county or counties of taxing district  
3 and geographic or other common name by which a school or  
4 community college district is known and referred to),  
5 Illinois, be increased by an additional amount equal to  
6 ...% above the limiting rate for levy year (insert the most  
7 recent levy year for which the limiting rate of the taxing  
8 district is known at the time the submission of the  
9 proposition is initiated by the taxing district) and be  
10 equal to ...% of the equalized assessed value of the  
11 taxable property therein for levy year(s) (insert each levy  
12 year for which the increase will be applicable, which years  
13 must be consecutive and may not exceed 4)?

14 The votes must be recorded as "Yes" or "No".

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

20 (1) The approximate amount of taxes extendable at the  
21 most recently extended limiting rate is \$..., and the  
22 approximate amount of taxes extendable if the proposition  
23 is approved is \$....

24 (2) For the ... (insert the first levy year for which  
25 the new rate or increased limiting rate will be applicable)  
26 levy year the approximate amount of the additional tax  
27 extendable against property containing a single family  
28 residence and having a fair market value at the time of the  
29 referendum of \$100,000 is estimated to be \$....

30 (3) Based upon an average annual percentage increase  
31 (or decrease) in the market value of such property of %...  
32 (insert percentage equal to the average annual percentage  
33 increase or decrease for the prior 3 levy years, at the  
34 time the submission of the proposition is initiated by the



1 taxing district, in the amount of (A) the equalized  
2 assessed value of the taxable property in the taxing  
3 district less (B) the new property included in the  
4 equalized assessed value), the approximate amount of the  
5 additional tax extendable against such property for the ...  
6 levy year is estimated to be \$... and for the ... levy year  
7 is estimated to be \$ ....

8 The approximate amount of taxes extendable shown in paragraph  
9 (1) shall be computed upon the last known equalized assessed  
10 value of taxable property in the taxing district (at the time  
11 the submission of the proposition is initiated by the taxing  
12 district). Paragraph (3) shall be included only if the  
13 increased limiting rate will be applicable for more than one  
14 levy year and shall list each levy year for which the increased  
15 limiting rate will be applicable. The additional tax shown for  
16 each levy year shall be the approximate dollar amount of the  
17 increase over the amount of the most recently completed  
18 extension at the time the submission of the proposition is  
19 initiated by the taxing district. The approximate amount of the  
20 additional taxes extendable shall be calculated (i) without  
21 regard to any property tax exemptions and (ii) based upon the  
22 percentage level of assessment prescribed for such property by  
23 statute or by ordinance of the county board in counties which  
24 classify property for purposes of taxation in accordance with  
25 Section 4 of Article IX of the Constitution. Any notice  
26 required to be published in connection with the submission of  
27 the proposition shall also contain this supplemental  
28 information and shall not contain any other supplemental  
29 information regarding the proposition. Any error,  
30 miscalculation, or inaccuracy in computing any amount set forth  
31 on the ballot and in the notice that is not deliberate shall  
32 not invalidate or affect the validity of any proposition  
33 approved. Notice of the referendum shall be published and  
34 posted as otherwise required by law, and the submission of the

1 proposition shall be initiated as provided by law.

2 If a majority of all ballots cast on the proposition are in  
3 favor of the proposition, the following provisions shall be  
4 applicable to the extension of taxes for the taxing district:

5 (A) a new tax rate shall be first effective for the  
6 levy year in which the new rate is approved;

7 (B) if the proposition provides for a new tax rate, the  
8 taxing district is authorized to levy a tax after the  
9 canvass of the results of the referendum by the election  
10 authority for the purposes for which the tax is authorized;

11 (C) a limiting rate increase shall be first effective  
12 for the levy year in which the limiting rate increase is  
13 approved, provided that the taxing district may elect to  
14 have a limiting rate increase be effective for the levy  
15 year prior to the levy year in which the limiting rate  
16 increase is approved unless the extension of taxes for the  
17 prior levy year occurs 30 days or less after the canvass of  
18 the results of the referendum by the election authority in  
19 any county in which the taxing district is located;

20 (D) in order for the limiting rate increase to be first  
21 effective for the levy year prior to the levy year of the  
22 referendum, the taxing district must certify its election  
23 to have the limiting rate increase be effective for the  
24 prior levy year to the clerk of each county in which the  
25 taxing district is located not more than 2 days after the  
26 date the results of the referendum are canvassed by the  
27 election authority; and

28 (E) if the proposition provides for a limiting rate  
29 increase, the increase may be effective regardless of  
30 whether the proposition is approved before or after the  
31 taxing district adopts or files its levy for any levy year.

32 Rates required to extend taxes on levies subject to a  
33 backdoor referendum in each year there is a levy are not new  
34 rates or rate increases under this Section if a levy has been

1 made for the fund in one or more of the preceding 3 levy years.  
2 Changes made by this amendatory Act of 1997 to this Section in  
3 reference to rates required to extend taxes on levies subject  
4 to a backdoor referendum in each year there is a levy are  
5 declarative of existing law and not a new enactment.

6 (b) Whenever other applicable law authorizes a taxing  
7 district subject to the limitation with respect to its  
8 aggregate extension provided for in this Law to issue bonds or  
9 other obligations either without referendum or subject to  
10 backdoor referendum, the taxing district may elect for each  
11 separate bond issuance to submit the question of the issuance  
12 of the bonds or obligations directly to the voters of the  
13 taxing district, and if the referendum passes the taxing  
14 district is not required to comply with any backdoor referendum  
15 procedures or requirements set forth in the other applicable  
16 law. The direct referendum shall be initiated by ordinance or  
17 resolution of the governing body of the taxing district, and  
18 the question shall be certified to the proper election  
19 authorities in accordance with the provisions of the Election  
20 Code.

21 (Source: P.A. 88-455; 88-670, eff. 12-2-94; 89-385, eff.  
22 8-18-95; 89-718, eff. 3-7-97.)

23 (35 ILCS 200/18-205)

24 Sec. 18-205. Referendum to increase the extension  
25 limitation. A taxing district is limited to an extension  
26 limitation ~~increase~~ of 5% or the percentage increase in the  
27 Consumer Price Index during the 12-month calendar year  
28 preceding the levy year, whichever is less. A taxing district  
29 may increase its extension limitation for one or more levy  
30 years ~~a current levy year~~ if that taxing district holds a  
31 referendum before the levy date for the first levy year at  
32 which a majority of voters voting on the issue approves  
33 adoption of a higher extension limitation. Referenda shall be

1 conducted at a regularly scheduled election in accordance with  
 2 the Election Code ~~provided that notice of the referendum, if~~  
 3 ~~held before July 1, 1999, has been given in accordance with the~~  
 4 ~~provisions of Section 12-5 of the Election Code in effect at~~  
 5 ~~the time of the bond referendum, at least 10 and not more than~~  
 6 ~~45 days before the date of the election, notwithstanding the~~  
 7 ~~time for publication otherwise imposed by Section 12-5. Notices~~  
 8 ~~required in connection with the submission of public questions~~  
 9 ~~on or after July 1, 1999 shall be as set forth in Section 12-5~~  
 10 ~~of the Election Code.~~ The question shall be presented in  
 11 substantially the following manner for all elections held after  
 12 March 21, 2006:

13 Shall the extension limitation under the Property Tax  
 14 Extension Limitation Law for (insert the legal name,  
 15 number, if any, and county or counties of the taxing  
 16 district and geographic or other common name by which a  
 17 school or community college district is known and referred  
 18 to), Illinois, be increased from the lesser of 5% or the  
 19 percentage increase in the Consumer Price Index over the  
 20 prior levy year to (insert the percentage of the proposed  
 21 increase)% per year for (insert each levy year for which  
 22 the increased extension limitation will apply)?

23 The votes must be recorded as "Yes" or "No".

24 \_\_\_\_\_

25 ~~Shall the extension limitation~~  
 26 ~~under the Property Tax Extension~~  
 27 ~~Limitation Law for ... (taxing \_\_\_\_\_ YES~~  
 28 ~~district name)... be increased from~~  
 29 ~~... (the lesser of 5% or the increase \_\_\_\_\_~~  
 30 ~~in the Consumer Price Index over the~~  
 31 ~~prior levy year)...% to ... (percentage \_\_\_\_\_ NO~~  
 32 ~~of proposed increase)...% for the~~  
 33 ~~... (levy year)... levy year?~~

34 \_\_\_\_\_

1 If a majority of voters voting on the issue approves the  
2 adoption of the increase, the increase shall be applicable for  
3 each ~~the~~ levy year specified.

4 The ballot for any question submitted pursuant to this  
5 Section shall have printed thereon, but not as a part of the  
6 question submitted, only the following supplemental  
7 information (which shall be supplied to the election authority  
8 by the taxing district) in substantially the following form:

9 (1) For the (insert the first levy year for which the  
10 increased extension limitation will be applicable) levy  
11 year the approximate amount of the additional tax  
12 extendable against property containing a single family  
13 residence and having a fair market value at the time of the  
14 referendum of \$100,000 is estimated to be \$....

15 (2) Based upon an average annual percentage increase  
16 (or decrease) in the market value of such property of ...%  
17 (insert percentage equal to the average annual percentage  
18 increase or decrease for the prior 3 levy years, at the  
19 time the submission of the question is initiated by the  
20 taxing district, in the amount of (A) the equalized  
21 assessed value of the taxable property in the taxing  
22 district less (B) the new property included in the  
23 equalized assessed value), the approximate amount of the  
24 additional tax extendable against such property for the ...  
25 levy year is estimated to be \$... and for the ... levy year  
26 is estimated to be \$....

27 Paragraph (2) shall be included only if the increased  
28 extension limitation will be applicable for more than one year  
29 and shall list each levy year for which the increased extension  
30 limitation will be applicable. The additional tax shown for  
31 each levy year shall be the approximate dollar amount of the  
32 increase over the amount of the most recently completed  
33 extension at the time the submission of the question is  
34 initiated by the taxing district. The approximate amount of the

1 additional tax extendable shall be calculated by using (A) the  
2 lesser of 5% or the percentage increase in the Consumer Price  
3 Index for the prior levy year (or an estimate of the percentage  
4 increase for the prior levy year if the increase is unavailable  
5 at the time the submission of the question is initiated by the  
6 taxing district), (B) the percentage increase proposed in the  
7 question, and (C) the last known equalized assessed value and  
8 aggregate extension base of the taxing district at the time the  
9 submission of the question is initiated by the taxing district.  
10 The approximate amount of the tax extendable shall be  
11 calculated (i) without regard to any property tax exemptions  
12 and (ii) based upon the percentage level of assessment  
13 prescribed for such property by statute or by ordinance of the  
14 county board in counties which classify property for purposes  
15 of taxation in accordance with Section 4 of Article IX of the  
16 Constitution. Any notice required to be published in connection  
17 with the submission of the question shall also contain this  
18 supplemental information and shall not contain any other  
19 supplemental information. Any error, miscalculation, or  
20 inaccuracy in computing any amount set forth on the ballot or  
21 in the notice that is not deliberate shall not invalidate or  
22 affect the validity of any proposition approved. Notice of the  
23 referendum shall be published and posted as otherwise required  
24 by law, and the submission of the question shall be initiated  
25 as provided by law.

26 (Source: P.A. 90-812, eff. 1-26-99; 91-57, eff. 6-30-99.)

27 (35 ILCS 200/18-230)

28 Sec. 18-230. Rate increase or decrease factor. Only when  
29 ~~When~~ a new rate or a rate increase or decrease ~~first effective~~  
30 ~~for the current levy year~~ has been approved by referendum held  
31 prior to March 22, 2006, the aggregate extension base, as  
32 adjusted in Section ~~Sections~~ 18-215 and ~~18-220~~, shall be  
33 multiplied by a rate increase (or decrease) factor. The

1 numerator of the rate increase (or decrease) factor is the  
2 total combined rate for the funds that made up the aggregate  
3 extension for the taxing district for the prior year plus the  
4 rate increase approved or minus the rate decrease approved. The  
5 denominator of the rate increase or decrease factor is the  
6 total combined rate for the funds that made up the aggregate  
7 extension for the prior year. For those taxing districts for  
8 which a new rate or a rate increase has been approved by  
9 referendum held after December 31, 1988 and prior to March 22,  
10 2006, and that did not increase their rate to the new maximum  
11 rate for that fund, the rate increase factor shall be adjusted  
12 for 4 levy years after the year of the referendum (unless the  
13 governing body of a taxing district to which this Law applied  
14 before the 1995 levy year that approved a tax rate increase at  
15 a general election held after 2002 directs the county clerk or  
16 clerks by resolution to make such adjustment for a lesser  
17 number of years) by a factor the numerator of which is the  
18 portion of the new or increased rate for which taxes were not  
19 extended plus the aggregate rate in effect for the levy year  
20 prior to the levy year in which the referendum was passed and  
21 the denominator of which is the aggregate rate in effect for  
22 the levy year prior to the levy year in which the referendum  
23 was passed.

24 (Source: P.A. 87-17; 88-455.)

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law."