



Rep. Michael Tryon

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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
7 most recent levy year for which the limiting rate of the
8 taxing 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 (4) If the proposition is approved, the aggregate
9 extension for ... (insert each levy year for which the
10 increase will apply) will be determined by the limiting
11 rate set forth in the proposition, rather than the
12 otherwise applicable limiting rate calculated under the
13 provisions of the Property Tax Extension Limitation Law
14 (commonly known as the Property Tax Cap Law).

15 The approximate amount of taxes extendable shown in paragraph
16 (1) shall be computed upon the last known equalized assessed
17 value of taxable property in the taxing district (at the time
18 the submission of the proposition is initiated by the taxing
19 district). Paragraph (3) shall be included only if the
20 increased limiting rate will be applicable for more than one
21 levy year and shall list each levy year for which the increased
22 limiting rate will be applicable. The additional tax shown for
23 each levy year shall be the approximate dollar amount of the
24 increase over the amount of the most recently completed
25 extension at the time the submission of the proposition is
26 initiated by the taxing district. The approximate amount of the
27 additional taxes extendable shall be calculated (i) without
28 regard to any property tax exemptions and (ii) based upon the
29 percentage level of assessment prescribed for such property by
30 statute or by ordinance of the county board in counties which
31 classify property for purposes of taxation in accordance with
32 Section 4 of Article IX of the Constitution. Paragraph (4)
33 shall be included if the proposition concerns a limiting rate
34 increase but shall not be included if the proposition concerns

1 a new rate. Any notice required to be published in connection
2 with the submission of the proposition shall also contain this
3 supplemental information and shall not contain any other
4 supplemental information regarding the proposition. Any error,
5 miscalculation, or inaccuracy in computing any amount set forth
6 on the ballot and in the notice that is not deliberate shall
7 not invalidate or affect the validity of any proposition
8 approved. Notice of the referendum shall be published and
9 posted as otherwise required by law, and the submission of the
10 proposition shall be initiated as provided by law.

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

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

16 (B) if the proposition provides for a new tax rate, the
17 taxing district is authorized to levy a tax after the
18 canvass of the results of the referendum by the election
19 authority for the purposes for which the tax is authorized;

20 (C) a limiting rate increase shall be first effective
21 for the levy year in which the limiting rate increase is
22 approved, provided that the taxing district may elect to
23 have a limiting rate increase be effective for the levy
24 year prior to the levy year in which the limiting rate
25 increase is approved unless the extension of taxes for the
26 prior levy year occurs 30 days or less after the canvass of
27 the results of the referendum by the election authority in
28 any county in which the taxing district is located;

29 (D) in order for the limiting rate increase to be first
30 effective for the levy year prior to the levy year of the
31 referendum, the taxing district must certify its election
32 to have the limiting rate increase be effective for the
33 prior levy year to the clerk of each county in which the
34 taxing district is located not more than 2 days after the

1 date the results of the referendum are canvassed by the
2 election authority; and

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

7 Rates required to extend taxes on levies subject to a
8 backdoor referendum in each year there is a levy are not new
9 rates or rate increases under this Section if a levy has been
10 made for the fund in one or more of the preceding 3 levy years.
11 Changes made by this amendatory Act of 1997 to this Section in
12 reference to rates required to extend taxes on levies subject
13 to a backdoor referendum in each year there is a levy are
14 declarative of existing law and not a new enactment.

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

30 (Source: P.A. 88-455; 88-670, eff. 12-2-94; 89-385, eff.
31 8-18-95; 89-718, eff. 3-7-97.)

32 (35 ILCS 200/18-205)

33 Sec. 18-205. Referendum to increase the extension

1 limitation. A taxing district is limited to an extension
 2 limitation ~~increase~~ of 5% or the percentage increase in the
 3 Consumer Price Index during the 12-month calendar year
 4 preceding the levy year, whichever is less. A taxing district
 5 may increase its extension limitation for one or more levy
 6 years ~~a current levy year~~ if that taxing district holds a
 7 referendum before the levy date for the first levy year at
 8 which a majority of voters voting on the issue approves
 9 adoption of a higher extension limitation. Referenda shall be
 10 conducted at a regularly scheduled election in accordance with
 11 the Election Code ~~provided that notice of the referendum, if~~
 12 ~~held before July 1, 1999, has been given in accordance with the~~
 13 ~~provisions of Section 12-5 of the Election Code in effect at~~
 14 ~~the time of the bond referendum, at least 10 and not more than~~
 15 ~~45 days before the date of the election, notwithstanding the~~
 16 ~~time for publication otherwise imposed by Section 12-5. Notices~~
 17 ~~required in connection with the submission of public questions~~
 18 ~~on or after July 1, 1999 shall be as set forth in Section 12-5~~
 19 ~~of the Election Code.~~ The question shall be presented in
 20 substantially the following manner for all elections held after
 21 March 21, 2006:

22 Shall the extension limitation under the Property Tax
 23 Extension Limitation Law for (insert the legal name,
 24 number, if any, and county or counties of the taxing
 25 district and geographic or other common name by which a
 26 school or community college district is known and referred
 27 to), Illinois, be increased from the lesser of 5% or the
 28 percentage increase in the Consumer Price Index over the
 29 prior levy year to (insert the percentage of the proposed
 30 increase)% per year for (insert each levy year for which
 31 the increased extension limitation will apply)?

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

33 _____
 34 ~~Shall the extension limitation~~

1 ~~under the Property Tax Extension~~
 2 ~~Limitation Law for ... (taxing _____ YES~~
 3 ~~district name) ... be increased from~~
 4 ~~... (the lesser of 5% or the increase _____~~
 5 ~~in the Consumer Price Index over the~~
 6 ~~prior levy year) ...% to ... (percentage _____ NO~~
 7 ~~of proposed increase) ...% for the~~
 8 ~~... (levy year) ... levy year?~~

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

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

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

24 (2) Based upon an average annual percentage increase
 25 (or decrease) in the market value of such property of ...%
 26 (insert percentage equal to the average annual percentage
 27 increase or decrease for the prior 3 levy years, at the
 28 time the submission of the question is initiated by the
 29 taxing district, in the amount of (A) the equalized
 30 assessed value of the taxable property in the taxing
 31 district less (B) the new property included in the
 32 equalized assessed value), the approximate amount of the
 33 additional tax extendable against such property for the ...
 34 levy year is estimated to be \$... and for the ... levy year

1 is estimated to be \$....

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

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

2 (35 ILCS 200/18-230)

3 Sec. 18-230. Rate increase or decrease factor. Only when
4 ~~When~~ a new rate or a rate increase or decrease ~~first effective~~
5 ~~for the current levy year~~ has been approved by referendum held
6 prior to March 22, 2006, the aggregate extension base, as
7 adjusted in Section ~~Sections~~ 18-215 ~~and 18-220~~, shall be
8 multiplied by a rate increase (or decrease) factor. The
9 numerator of the rate increase (or decrease) factor is the
10 total combined rate for the funds that made up the aggregate
11 extension for the taxing district for the prior year plus the
12 rate increase approved or minus the rate decrease approved. The
13 denominator of the rate increase or decrease factor is the
14 total combined rate for the funds that made up the aggregate
15 extension for the prior year. For those taxing districts for
16 which a new rate or a rate increase has been approved by
17 referendum held after December 31, 1988 and prior to March 22,
18 2006, and that did not increase their rate to the new maximum
19 rate for that fund, the rate increase factor shall be adjusted
20 for 4 levy years after the year of the referendum (unless the
21 governing body of a taxing district to which this Law applied
22 before the 1995 levy year that approved a tax rate increase at
23 a general election held after 2002 directs the county clerk or
24 clerks by resolution to make such adjustment for a lesser
25 number of years) by a factor the numerator of which is the
26 portion of the new or increased rate for which taxes were not
27 extended plus the aggregate rate in effect for the levy year
28 prior to the levy year in which the referendum was passed and
29 the denominator of which is the aggregate rate in effect for
30 the levy year prior to the levy year in which the referendum
31 was passed.

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

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.".