



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB2586

Introduced 2/20/2009, by Rep. Michael W. Tryon

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185

405 ILCS 20/4

405 ILCS 20/5

from Ch. 91 1/2, par. 304

from Ch. 91 1/2, par. 305

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that the term "aggregate extension" does not include special purpose extensions made for community mental health purposes. Amends the Community Mental Health Act. Provides that, if a governmental unit levies a tax for community mental health purposes at a rate of less than 0.15%, that levy may be increased to not more than 0.15% by submitting the question to the voters. Effective immediately.

LRB096 08970 HLH 19108 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 18-185 as follows:

6 (35 ILCS 200/18-185)

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

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

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

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

20 "Taxing district" has the same meaning provided in Section
21 1-150, except as otherwise provided in this Section. For the
22 1991 through 1994 levy years only, "taxing district" includes
23 only each non-home rule taxing district having the majority of

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

13 "Aggregate extension" for taxing districts to which this
14 Law applied before the 1995 levy year means the annual
15 corporate extension for the taxing district and those special
16 purpose extensions that are made annually for the taxing
17 district, excluding special purpose extensions: (a) made for
18 the taxing district to pay interest or principal on general
19 obligation bonds that were approved by referendum; (b) made for
20 any taxing district to pay interest or principal on general
21 obligation bonds issued before October 1, 1991; (c) made for
22 any taxing district to pay interest or principal on bonds
23 issued to refund or continue to refund those bonds issued
24 before October 1, 1991; (d) made for any taxing district to pay
25 interest or principal on bonds issued to refund or continue to
26 refund bonds issued after October 1, 1991 that were approved by

1 referendum; (e) made for any taxing district to pay interest or
2 principal on revenue bonds issued before October 1, 1991 for
3 payment of which a property tax levy or the full faith and
4 credit of the unit of local government is pledged; however, a
5 tax for the payment of interest or principal on those bonds
6 shall be made only after the governing body of the unit of
7 local government finds that all other sources for payment are
8 insufficient to make those payments; (f) made for payments
9 under a building commission lease when the lease payments are
10 for the retirement of bonds issued by the commission before
11 October 1, 1991, to pay for the building project; (g) made for
12 payments due under installment contracts entered into before
13 October 1, 1991; (h) made for payments of principal and
14 interest on bonds issued under the Metropolitan Water
15 Reclamation District Act to finance construction projects
16 initiated before October 1, 1991; (i) made for payments of
17 principal and interest on limited bonds, as defined in Section
18 3 of the Local Government Debt Reform Act, in an amount not to
19 exceed the debt service extension base less the amount in items
20 (b), (c), (e), and (h) of this definition for non-referendum
21 obligations, except obligations initially issued pursuant to
22 referendum; (j) made for payments of principal and interest on
23 bonds issued under Section 15 of the Local Government Debt
24 Reform Act; (k) made by a school district that participates in
25 the Special Education District of Lake County, created by
26 special education joint agreement under Section 10-22.31 of the

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

19 "Aggregate extension" for the taxing districts to which
20 this Law did not apply before the 1995 levy year (except taxing
21 districts subject to this Law in accordance with Section
22 18-213) means the annual corporate extension for the taxing
23 district and those special purpose extensions that are made
24 annually for the taxing district, excluding special purpose
25 extensions: (a) made for the taxing district to pay interest or
26 principal on general obligation bonds that were approved by

1 referendum; (b) made for any taxing district to pay interest or
2 principal on general obligation bonds issued before March 1,
3 1995; (c) made for any taxing district to pay interest or
4 principal on bonds issued to refund or continue to refund those
5 bonds issued before March 1, 1995; (d) made for any taxing
6 district to pay interest or principal on bonds issued to refund
7 or continue to refund bonds issued after March 1, 1995 that
8 were approved by referendum; (e) made for any taxing district
9 to pay interest or principal on revenue bonds issued before
10 March 1, 1995 for payment of which a property tax levy or the
11 full faith and credit of the unit of local government is
12 pledged; however, a tax for the payment of interest or
13 principal on those bonds shall be made only after the governing
14 body of the unit of local government finds that all other
15 sources for payment are insufficient to make those payments;
16 (f) made for payments under a building commission lease when
17 the lease payments are for the retirement of bonds issued by
18 the commission before March 1, 1995 to pay for the building
19 project; (g) made for payments due under installment contracts
20 entered into before March 1, 1995; (h) made for payments of
21 principal and interest on bonds issued under the Metropolitan
22 Water Reclamation District Act to finance construction
23 projects initiated before October 1, 1991; (h-4) made for
24 stormwater management purposes by the Metropolitan Water
25 Reclamation District of Greater Chicago under Section 12 of the
26 Metropolitan Water Reclamation District Act; (i) made for

1 payments of principal and interest on limited bonds, as defined
2 in Section 3 of the Local Government Debt Reform Act, in an
3 amount not to exceed the debt service extension base less the
4 amount in items (b), (c), and (e) of this definition for
5 non-referendum obligations, except obligations initially
6 issued pursuant to referendum and bonds described in subsection
7 (h) of this definition; (j) made for payments of principal and
8 interest on bonds issued under Section 15 of the Local
9 Government Debt Reform Act; (k) made for payments of principal
10 and interest on bonds authorized by Public Act 88-503 and
11 issued under Section 20a of the Chicago Park District Act for
12 aquarium or museum projects; (l) made for payments of principal
13 and interest on bonds authorized by Public Act 87-1191 or
14 93-601 and (i) issued pursuant to Section 21.2 of the Cook
15 County Forest Preserve District Act, (ii) issued under Section
16 42 of the Cook County Forest Preserve District Act for
17 zoological park projects, or (iii) issued under Section 44.1 of
18 the Cook County Forest Preserve District Act for botanical
19 gardens projects; (m) made pursuant to Section 34-53.5 of the
20 School Code, whether levied annually or not; (n) made to fund
21 expenses of providing joint recreational programs for the
22 handicapped under Section 5-8 of the Park District Code or
23 Section 11-95-14 of the Illinois Municipal Code; (o) made by
24 the Chicago Park District for recreational programs for the
25 handicapped under subsection (c) of Section 7.06 of the Chicago
26 Park District Act; (p) made for contributions to a

1 firefighter's pension fund created under Article 4 of the
2 Illinois Pension Code, to the extent of the amount certified
3 under item (5) of Section 4-134 of the Illinois Pension Code;
4 ~~and~~ (q) made by Ford Heights School District 169 under Section
5 17-9.02 of the School Code; and (r) made for community mental
6 health purposes as provided in the Community Mental Health Act.

7 "Aggregate extension" for all taxing districts to which
8 this Law applies in accordance with Section 18-213, except for
9 those taxing districts subject to 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 date on which the referendum making this Law applicable to
18 the taxing district is held; (c) made for any taxing district
19 to pay interest or principal on bonds issued to refund or
20 continue to refund those bonds issued before the date on which
21 the referendum making this Law applicable to the taxing
22 district is held; (d) made for any taxing district to pay
23 interest or principal on bonds issued to refund or continue to
24 refund bonds issued after the date on which the referendum
25 making this Law applicable to the taxing district is held if
26 the bonds were approved by referendum after the date on which

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

1 on general obligation bonds issued for the purpose of paying
2 obligations due under, or financing airport facilities
3 required to be acquired, constructed, installed or equipped
4 pursuant to, contracts entered into before March 1, 1996 (but
5 not including any amendments to such a contract taking effect
6 on or after that date); (k) made to fund expenses of providing
7 joint recreational programs for the handicapped under Section
8 5-8 of the Park District Code or Section 11-95-14 of the
9 Illinois Municipal Code; ~~and~~ (l) made for contributions to a
10 firefighter's pension fund created under Article 4 of the
11 Illinois Pension Code, to the extent of the amount certified
12 under item (5) of Section 4-134 of the Illinois Pension Code;
13 and (m) made for community mental health purposes as provided
14 in the Community Mental Health Act.

15 "Aggregate extension" for all taxing districts to which
16 this Law applies in accordance with paragraph (2) of subsection
17 (e) of Section 18-213 means the annual corporate extension for
18 the taxing district and those special purpose extensions that
19 are made annually for the taxing district, excluding special
20 purpose extensions: (a) made for the taxing district to pay
21 interest or principal on general obligation bonds that were
22 approved by referendum; (b) made for any taxing district to pay
23 interest or principal on general obligation bonds issued before
24 the effective date of this amendatory Act of 1997; (c) made for
25 any taxing district to pay interest or principal on bonds
26 issued to refund or continue to refund those bonds issued

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

1 Section 15 of the Local Government Debt Reform Act; (j) made
2 for a qualified airport authority to pay interest or principal
3 on general obligation bonds issued for the purpose of paying
4 obligations due under, or financing airport facilities
5 required to be acquired, constructed, installed or equipped
6 pursuant to, contracts entered into before March 1, 1996 (but
7 not including any amendments to such a contract taking effect
8 on or after that date); (k) made to fund expenses of providing
9 joint recreational programs for the handicapped under Section
10 5-8 of the Park District Code or Section 11-95-14 of the
11 Illinois Municipal Code; ~~and~~ (l) made for contributions to a
12 firefighter's pension fund created under Article 4 of the
13 Illinois Pension Code, to the extent of the amount certified
14 under item (5) of Section 4-134 of the Illinois Pension Code;
15 and (m) made for community mental health purposes as provided
16 in the Community Mental Health Act.

17 "Debt service extension base" means an amount equal to that
18 portion of the extension for a taxing district for the 1994
19 levy year, or for those taxing districts subject to this Law in
20 accordance with Section 18-213, except for those subject to
21 paragraph (2) of subsection (e) of Section 18-213, for the levy
22 year in which the referendum making this Law applicable to the
23 taxing district is held, or for those taxing districts subject
24 to this Law in accordance with paragraph (2) of subsection (e)
25 of Section 18-213 for the 1996 levy year, constituting an
26 extension for payment of principal and interest on bonds issued

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

24 "Special purpose extensions" include, but are not limited
25 to, extensions for levies made on an annual basis for
26 unemployment and workers' compensation, self-insurance,

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

6 "Aggregate extension base" means the taxing district's
7 last preceding aggregate extension as adjusted under Sections
8 18-135, 18-215, and 18-230. An adjustment under Section 18-135
9 shall be made for the 2007 levy year and all subsequent levy
10 years whenever one or more counties within which a taxing
11 district is located (i) used estimated valuations or rates when
12 extending taxes in the taxing district for the last preceding
13 levy year that resulted in the over or under extension of
14 taxes, or (ii) increased or decreased the tax extension for the
15 last preceding levy year as required by Section 18-135(c).
16 Whenever an adjustment is required under Section 18-135, the
17 aggregate extension base of the taxing district shall be equal
18 to the amount that the aggregate extension of the taxing
19 district would have been for the last preceding levy year if
20 either or both (i) actual, rather than estimated, valuations or
21 rates had been used to calculate the extension of taxes for the
22 last levy year, or (ii) the tax extension for the last
23 preceding levy year had not been adjusted as required by
24 subsection (c) of Section 18-135.

25 "Levy year" has the same meaning as "year" under Section
26 1-155.

1 "New property" means (i) the assessed value, after final
2 board of review or board of appeals action, of new improvements
3 or additions to existing improvements on any parcel of real
4 property that increase the assessed value of that real property
5 during the levy year multiplied by the equalization factor
6 issued by the Department under Section 17-30, (ii) the assessed
7 value, after final board of review or board of appeals action,
8 of real property not exempt from real estate taxation, which
9 real property was exempt from real estate taxation for any
10 portion of the immediately preceding levy year, multiplied by
11 the equalization factor issued by the Department under Section
12 17-30, including the assessed value, upon final stabilization
13 of occupancy after new construction is complete, of any real
14 property located within the boundaries of an otherwise or
15 previously exempt military reservation that is intended for
16 residential use and owned by or leased to a private corporation
17 or other entity, and (iii) in counties that classify in
18 accordance with Section 4 of Article IX of the Illinois
19 Constitution, an incentive property's additional assessed
20 value resulting from a scheduled increase in the level of
21 assessment as applied to the first year final board of review
22 market value. In addition, the county clerk in a county
23 containing a population of 3,000,000 or more shall include in
24 the 1997 recovered tax increment value for any school district,
25 any recovered tax increment value that was applicable to the
26 1995 tax year calculations.

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

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

20 Except as otherwise provided in this Section, "limiting
21 rate" means a fraction the numerator of which is the last
22 preceding aggregate extension base times an amount equal to one
23 plus the extension limitation defined in this Section and the
24 denominator of which is the current year's equalized assessed
25 value of all real property in the territory under the
26 jurisdiction of the taxing district during the prior levy year.

1 For those taxing districts that reduced their aggregate
2 extension for the last preceding levy year, the highest
3 aggregate extension in any of the last 3 preceding levy years
4 shall be used for the purpose of computing the limiting rate.
5 The denominator shall not include new property or the recovered
6 tax increment value. If a new rate, a rate decrease, or a
7 limiting rate increase has been approved at an election held
8 after March 21, 2006, then (i) the otherwise applicable
9 limiting rate shall be increased by the amount of the new rate
10 or shall be reduced by the amount of the rate decrease, as the
11 case may be, or (ii) in the case of a limiting rate increase,
12 the limiting rate shall be equal to the rate set forth in the
13 proposition approved by the voters for each of the years
14 specified in the proposition, after which the limiting rate of
15 the taxing district shall be calculated as otherwise provided.
16 (Source: P.A. 94-974, eff. 6-30-06; 94-976, eff. 6-30-06;
17 94-1078, eff. 1-9-07; 95-90, eff. 1-1-08; 95-331, eff. 8-21-07;
18 95-404, eff. 1-1-08; 95-876, eff. 8-21-08.)

19 Section 10. The Community Mental Health Act is amended by
20 changing Sections 4, 5, 6, and 7 as follows:

21 (405 ILCS 20/4) (from Ch. 91 1/2, par. 304)

22 Sec. 4. In order to provide the necessary funds or to
23 supplement existing funds for such community mental health
24 facilities and services, including facilities and services for

1 the person with a developmental disability or a substance use
2 disorder, the governing body of any governmental unit, subject
3 to the provisions of Section 5, may levy an annual tax of not
4 to exceed .15% upon all of the taxable property in such
5 governmental unit at the value thereof, as equalized or
6 assessed by the Department of Revenue. If a governmental unit
7 levies a tax under this Section at a rate of less than 0.15%,
8 that levy may be increased to not more than 0.15% as provided
9 in Section 5 of this Act. Such tax shall be levied and
10 collected in the same manner as other governmental unit taxes,
11 but shall not be included in any limitation otherwise
12 prescribed as to the rate or amount of governmental unit taxes,
13 but shall be in addition thereto and in excess thereof.

14 When collected, such tax shall be paid into a special fund
15 to be designated as the "Community Mental Health Fund" which
16 shall, upon authorization by the appropriate governmental
17 unit, be administered by the community mental health board and
18 used only for the purposes specified in this Act. Nothing
19 contained herein shall in any way preclude the use of other
20 funds available for such purposes under any existing Federal,
21 State or local statute. Interest earned from moneys deposited
22 in this Fund shall only be used for purposes which are
23 authorized by this Act.

24 In any city, village, incorporated town, or township which
25 levies a tax for the purpose of providing community mental
26 health facilities and services and part or all of such city,

1 village, incorporated town, or township is in a county or
2 township, as the case may be, which levies a tax to provide
3 community mental health facilities and services under the
4 provisions of this Act, such county or township, as the case
5 may be, shall pay to such city, village, incorporated town, or
6 township, as the case may be, the entire amount collected from
7 taxes under this Section on property subject to a tax which any
8 city, village, incorporated town, or township thereof levies to
9 provide community mental health facilities and services.

10 Whenever any city, village, incorporated town, or township
11 receives any payments from a county or township as provided
12 above, such city, village, incorporated town, or township shall
13 reduce and abate from the tax levied by the authority of this
14 Section a rate which would produce an amount equal to the
15 amount received from such county or township.

16 (Source: P.A. 95-336, eff. 8-21-07.)

17 (405 ILCS 20/5) (from Ch. 91 1/2, par. 305)

18 Sec. 5.

19 (a) When the governing body of a governmental unit passes a
20 resolution as provided in Section 4 asking that an annual tax
21 may be levied for the purpose of providing such mental health
22 facilities and services, including facilities and services for
23 the person with a developmental disability or a substance use
24 disorder, in the community and so instructs the clerk of the
25 governmental unit such clerk shall certify the proposition to

1 the proper election officials for submission at a regular
2 election in accordance with the general election law. The
3 proposition shall be in the following form:

4 -----

5	Shall..... (governmental	
6	unit) levy an annual tax of not to	YES
7	exceed .15% for the purpose of providing	
8	community mental health facilities and	-----
9	services including facilities and services	
10	for the person with a developmental	NO
11	disability or a substance use disorder?	

12 -----

13 (b) If the governing body of a governmental unit passes a
14 resolution as provided in Section 4 asking that the annual tax
15 be increased, it shall so instruct the clerk of the
16 governmental unit, and the clerk shall certify the proposition
17 to the proper election officials for submission at a regular
18 election in accordance with the general election law. The
19 proposition shall be in the following form:

20 "Shall the tax imposed by (governmental unit) for the
21 purpose of providing community mental health facilities
22 and services, including facilities and services for
23 persons with a developmental disability or substance use
24 disorder be increased to (not more than 0.15%)?"

25 (c) If a majority of all the votes cast upon the
26 proposition are for the levy or increase of such tax, the

1 governing body of such governmental unit shall thereafter
2 annually levy a tax not to exceed the rate set forth in Section
3 4. Thereafter, the governing body shall in the annual
4 appropriation bill appropriate from such funds such sum or sums
5 of money as may be deemed necessary, based upon the community
6 mental health board's budget, the board's annual mental health
7 report, and the local mental health plan to defray necessary
8 expenses and liabilities in providing for such community mental
9 health facilities and services.

10 (Source: P.A. 95-336, eff. 8-21-07.)

11 Section 99. Effective date. This Act takes effect upon
12 becoming law.