



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB5169

Introduced 2/1/2010, by Rep. Linda Chapa LaVia

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185  
35 ILCS 200/18-195

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, beginning in levy year 2011, the definition of "aggregate extension" does not include special purpose extensions made for the purposes of a county or community mental health board, or a county or township board for care and treatment of persons with a developmental disability, when the applicable board has filed a written direction for a separate limiting rate with the county clerk. Provides that provisions concerning the calculation of a separate limiting rate for (i) community mental health funds and (ii) funds for persons with a developmental disability apply through levy year 2010. Effective immediately.

LRB096 19045 HLH 34436 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 18-185 and 18-195 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) for levy years 2011 and  
18 thereafter, made for the purposes of a county or community  
19 mental health board, or a county or township board for care and  
20 treatment of persons with a developmental disability, when the  
21 applicable board has filed a written direction for a separate  
22 limiting rate with the county clerk pursuant to Section 18-195.

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

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

1 projects initiated before October 1, 1991; (h-4) made for  
2 stormwater management purposes by the Metropolitan Water  
3 Reclamation District of Greater Chicago under Section 12 of the  
4 Metropolitan Water Reclamation District Act; (i) made for  
5 payments of principal and interest on limited bonds, as defined  
6 in Section 3 of the Local Government Debt Reform Act, in an  
7 amount not to exceed the debt service extension base less the  
8 amount in items (b), (c), and (e) of this definition for  
9 non-referendum obligations, except obligations initially  
10 issued pursuant to referendum and bonds described in subsection  
11 (h) of this definition; (j) made for payments of principal and  
12 interest on bonds issued under Section 15 of the Local  
13 Government Debt Reform Act; (k) made for payments of principal  
14 and interest on bonds authorized by Public Act 88-503 and  
15 issued under Section 20a of the Chicago Park District Act for  
16 aquarium or museum projects; (l) made for payments of principal  
17 and interest on bonds authorized by Public Act 87-1191 or  
18 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
19 County Forest Preserve District Act, (ii) issued under Section  
20 42 of the Cook County Forest Preserve District Act for  
21 zoological park projects, or (iii) issued under Section 44.1 of  
22 the Cook County Forest Preserve District Act for botanical  
23 gardens projects; (m) made pursuant to Section 34-53.5 of the  
24 School Code, whether levied annually or not; (n) made to fund  
25 expenses of providing joint recreational programs for the  
26 handicapped under Section 5-8 of the Park District Code or

1 Section 11-95-14 of the Illinois Municipal Code; (o) made by  
2 the Chicago Park District for recreational programs for the  
3 handicapped under subsection (c) of Section 7.06 of the Chicago  
4 Park District Act; (p) 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 ~~and~~ (q) made by Ford Heights School District 169 under Section  
9 17-9.02 of the School Code; and (r) for levy years 2011 and  
10 thereafter, made for the purposes of a county or community  
11 mental health board, or a county or township board for care and  
12 treatment of persons with a developmental disability, when the  
13 applicable board has filed a written direction for a separate  
14 limiting rate with the county clerk pursuant to Section 18-195.

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



1 to pay interest or principal on bonds issued to refund or  
2 continue to refund those bonds issued before the date on which  
3 the referendum making this Law applicable to the taxing  
4 district is held; (d) made for any taxing district to pay  
5 interest or principal on bonds issued to refund or continue to  
6 refund bonds issued after the date on which the referendum  
7 making this Law applicable to the taxing district is held if  
8 the bonds were approved by referendum after the date on which  
9 the referendum making this Law applicable to the taxing  
10 district is held; (e) made for any taxing district to pay  
11 interest or principal on revenue bonds issued before the date  
12 on which the referendum making this Law applicable to the  
13 taxing district is held for payment of which a property tax  
14 levy or the full faith and credit of the unit of local  
15 government is pledged; however, a tax for the payment of  
16 interest or principal on those bonds shall be made only after  
17 the governing body of the unit of local government finds that  
18 all other sources for payment are insufficient to make those  
19 payments; (f) made for payments under a building commission  
20 lease when the lease payments are for the retirement of bonds  
21 issued by the commission before the date on which the  
22 referendum making this Law applicable to the taxing district is  
23 held to pay for the building project; (g) made for payments due  
24 under installment contracts entered into before the date on  
25 which the referendum making this Law applicable to the taxing  
26 district is held; (h) made for payments of principal and

1 interest on limited bonds, as defined in Section 3 of the Local  
2 Government Debt Reform Act, in an amount not to exceed the debt  
3 service extension base less the amount in items (b), (c), and  
4 (e) of this definition for non-referendum obligations, except  
5 obligations initially issued pursuant to referendum; (i) made  
6 for payments of principal and interest on bonds issued under  
7 Section 15 of the Local Government Debt Reform Act; (j) made  
8 for a qualified airport authority to pay interest or principal  
9 on general obligation bonds issued for the purpose of paying  
10 obligations due under, or financing airport facilities  
11 required to be acquired, constructed, installed or equipped  
12 pursuant to, contracts entered into before March 1, 1996 (but  
13 not including any amendments to such a contract taking effect  
14 on or after that date); (k) made to fund expenses of providing  
15 joint recreational programs for the handicapped under Section  
16 5-8 of the Park District Code or Section 11-95-14 of the  
17 Illinois Municipal Code; (l) made for contributions to a  
18 firefighter's pension fund created under Article 4 of the  
19 Illinois Pension Code, to the extent of the amount certified  
20 under item (5) of Section 4-134 of the Illinois Pension Code;  
21 ~~and~~ (m) made for the taxing district to pay interest or  
22 principal on general obligation bonds issued pursuant to  
23 Section 19-3.10 of the School Code; and (n) for levy years 2011  
24 and thereafter, made for the purposes of a county or community  
25 mental health board, or a county or township board for care and  
26 treatment of persons with a developmental disability, when the

1 applicable board has filed a written direction for a separate  
2 limiting rate with the county clerk pursuant to Section 18-195.

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

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

1 Illinois Pension Code, to the extent of the amount certified  
2 under item (5) of Section 4-134 of the Illinois Pension Code;  
3 and (m) for levy years 2011 and thereafter, made for the  
4 purposes of a county or community mental health board, or a  
5 county or township board for care and treatment of persons with  
6 a developmental disability, when the applicable board has filed  
7 a written direction for a separate limiting rate with the  
8 county clerk pursuant to Section 18-195.

9 "Debt service extension base" means an amount equal to that  
10 portion of the extension for a taxing district for the 1994  
11 levy year, or for those taxing districts subject to this Law in  
12 accordance with Section 18-213, except for those subject to  
13 paragraph (2) of subsection (e) of Section 18-213, for the levy  
14 year in which the referendum making this Law applicable to the  
15 taxing district is held, or for those taxing districts subject  
16 to this Law in accordance with paragraph (2) of subsection (e)  
17 of Section 18-213 for the 1996 levy year, constituting an  
18 extension for payment of principal and interest on bonds issued  
19 by the taxing district without referendum, increased each year,  
20 commencing with the 2009 levy year, by the lesser of 5% or the  
21 percentage increase in the Consumer Price Index during the  
22 12-month calendar year preceding the levy year, but not  
23 including excluded non-referendum bonds. For park districts  
24 (i) that were first subject to this Law in 1991 or 1995 and  
25 (ii) whose extension for the 1994 levy year for the payment of  
26 principal and interest on bonds issued by the park district

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

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

1 "Aggregate extension base" means the taxing district's  
2 last preceding aggregate extension as adjusted under Sections  
3 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
4 shall be made for the 2007 levy year and all subsequent levy  
5 years whenever one or more counties within which a taxing  
6 district is located (i) used estimated valuations or rates when  
7 extending taxes in the taxing district for the last preceding  
8 levy year that resulted in the over or under extension of  
9 taxes, or (ii) increased or decreased the tax extension for the  
10 last preceding levy year as required by Section 18-135(c).  
11 Whenever an adjustment is required under Section 18-135, the  
12 aggregate extension base of the taxing district shall be equal  
13 to the amount that the aggregate extension of the taxing  
14 district would have been for the last preceding levy year if  
15 either or both (i) actual, rather than estimated, valuations or  
16 rates had been used to calculate the extension of taxes for the  
17 last levy year, or (ii) the tax extension for the last  
18 preceding levy year had not been adjusted as required by  
19 subsection (c) of Section 18-135.

20 "Levy year" has the same meaning as "year" under Section  
21 1-155.

22 "New property" means (i) the assessed value, after final  
23 board of review or board of appeals action, of new improvements  
24 or additions to existing improvements on any parcel of real  
25 property that increase the assessed value of that real property  
26 during the levy year multiplied by the equalization factor

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

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

26 "Recovered tax increment value" means, except as otherwise



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

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

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

1 tax increment value. If a new rate, a rate decrease, or a  
2 limiting rate increase has been approved at an election held  
3 after March 21, 2006, then (i) the otherwise applicable  
4 limiting rate shall be increased by the amount of the new rate  
5 or shall be reduced by the amount of the rate decrease, as the  
6 case may be, or (ii) in the case of a limiting rate increase,  
7 the limiting rate shall be equal to the rate set forth in the  
8 proposition approved by the voters for each of the years  
9 specified in the proposition, after which the limiting rate of  
10 the taxing district shall be calculated as otherwise provided.

11 (Source: P.A. 95-90, eff. 1-1-08; 95-331, eff. 8-21-07; 95-404,  
12 eff. 1-1-08; 95-876, eff. 8-21-08; 96-501, eff. 8-14-09;  
13 96-517, eff. 8-14-09; revised 9-15-09.)

14 (35 ILCS 200/18-195)

15 Sec. 18-195. Limitation. Tax extensions made under  
16 Sections 18-45 and 18-105 are further limited by the provisions  
17 of this Law.

18 For those taxing districts that have levied in any previous  
19 levy year for any funds included in the aggregate extension,  
20 the county clerk shall extend a rate for the sum of these funds  
21 that is no greater than the limiting rate.

22 For those taxing districts that have never levied for any  
23 funds included in the aggregate extension, the county clerk  
24 shall extend an amount no greater than the amount approved by  
25 the voters in a referendum under Section 18-210.

1           If the county clerk is required to reduce the aggregate  
2 extension of a taxing district by provisions of this Law, the  
3 county clerk shall proportionally reduce the extension for each  
4 fund unless otherwise requested by the taxing district.

5           Upon written request of the corporate authority of a  
6 village, the county clerk shall calculate separate limiting  
7 rates for the library funds and for the aggregate of the other  
8 village funds in order to reduce the funds as may be required  
9 under provisions of this Law. In calculating the limiting rate  
10 for the library, the county clerk shall use only the part of  
11 the aggregate extension base applicable to the library, and for  
12 any rate increase or decrease factor under Section 18-230 the  
13 county clerk shall use only any new rate or rate increase  
14 applicable to the library funds and the part of the rate  
15 applicable to the library in determining factors under that  
16 Section. The county clerk shall calculate the limiting rate for  
17 all other village funds using only the part of the aggregate  
18 extension base not applicable to the library, and for any rate  
19 increase or decrease factor under Section 18-230 the county  
20 clerk shall use only any new rate or rate increase not  
21 applicable to the library funds and the part of the rate not  
22 applicable to the library in determining factors under that  
23 Section. If the county clerk is required to reduce the  
24 aggregate extension of the library portion of the levy, the  
25 county clerk shall proportionally reduce the extension for each  
26 library fund unless otherwise requested by the library board.

1 If the county clerk is required to reduce the aggregate  
2 extension of the portion of the levy not applicable to the  
3 library, the county clerk shall proportionally reduce the  
4 extension for each fund not applicable to the library unless  
5 otherwise requested by the village.

6 Beginning with the 1998 levy year and through the 2010 levy  
7 year, upon written direction of a county or township community  
8 mental health board, the county clerk shall calculate separate  
9 limiting rates for the community mental health funds and for  
10 the aggregate of the other county or township funds in order to  
11 reduce the funds as may be required under provisions of this  
12 Law. In calculating the limiting rate for the community mental  
13 health funds, the county clerk shall use only the part of the  
14 aggregate extension base applicable to the community mental  
15 health funds; and for any rate increase or decrease factor  
16 under Section 18-230, the county clerk shall use only any new  
17 rate or rate increase applicable to the community mental health  
18 funds and the part of the rate applicable to the community  
19 mental health board in determining factors under that Section.  
20 The county clerk shall calculate the limiting rate for all  
21 other county or township funds using only the part of the  
22 aggregate extension base not applicable to community mental  
23 health funds; and for any rate increase or decrease factor  
24 under Section 18-230, the county clerk shall use only any new  
25 rate or rate increase not applicable to the community mental  
26 health funds and the part of the rate not applicable to the

1 community mental health board in determining factors under that  
2 Section. If the county clerk is required to reduce the  
3 aggregate extension of the community mental health board  
4 portion of the levy, the county clerk shall proportionally  
5 reduce the extension for each community mental health fund  
6 unless otherwise directed by the community mental health board.  
7 If the county clerk is required to reduce the aggregate  
8 extension of the portion of the levy not applicable to the  
9 community mental health board, the county clerk shall  
10 proportionally reduce the extension for each fund not  
11 applicable to the community mental health board unless  
12 otherwise directed by the county or township.

13 Beginning with the 2001 levy year and through the 2010 levy  
14 year, upon written direction of a county or township board for  
15 care and treatment of persons with a developmental disability,  
16 the county clerk shall calculate separate limiting rates for  
17 the funds for persons with a developmental disability and for  
18 the aggregate of the other county or township funds in order to  
19 reduce the funds as may be required under provisions of this  
20 Law. In calculating the limiting rate for the funds for persons  
21 with a developmental disability, the county clerk shall use  
22 only the part of the aggregate extension base applicable to the  
23 funds for persons with a developmental disability; and for any  
24 rate increase or decrease factor under Section 18-230, the  
25 county clerk shall use only any new rate or rate increase  
26 applicable to the funds for persons with a developmental

1 disability and the part of the rate applicable to the board for  
2 care and treatment of persons with a developmental disability  
3 in determining factors under that Section. The county clerk  
4 shall calculate the limiting rate for all other county or  
5 township funds using only the part of the aggregate extension  
6 base not applicable to funds for persons with a developmental  
7 disability; and for any rate increase or decrease factor under  
8 Section 18-230, the county clerk shall use only any new rate or  
9 rate increase not applicable to the funds for persons with a  
10 developmental disability and the part of the rate not  
11 applicable to the board for care and treatment of persons with  
12 a developmental disability in determining factors under that  
13 Section. If the county clerk is required to reduce the  
14 aggregate extension of the board for care and treatment of  
15 persons with a developmental disability portion of the levy,  
16 the county clerk shall proportionally reduce the extension for  
17 each fund for persons with a developmental disability unless  
18 otherwise directed by the board for care and treatment of  
19 persons with a developmental disability. If the county clerk is  
20 required to reduce the aggregate extension of the portion of  
21 the levy not applicable to the board for care and treatment of  
22 persons with a developmental disability, the county clerk shall  
23 proportionally reduce the extension for each fund not  
24 applicable to the board for care and treatment of persons with  
25 a developmental disability unless otherwise directed by the  
26 county or township.

1 (Source: P.A. 90-339, eff. 8-8-97; 90-652, eff. 7-28-98;  
2 91-859, eff. 6-22-00.)

3 Section 99. Effective date. This Act takes effect upon  
4 becoming law.