

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) made for the purposes of a
18 county funding the care and treatment of its residents who are
19 mentally retarded or under a developmental disability under
20 Section 1 of the County Care for Persons with Developmental
21 Disabilities Act.

22 "Aggregate extension" for the taxing districts to which
23 this Law did not apply before the 1995 levy year (except taxing
24 districts subject to this Law in accordance with Section
25 18-213) means the annual corporate extension for the taxing
26 district and those special purpose extensions that are made

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

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

1 the Chicago Park District for recreational programs for the
2 handicapped under subsection (c) of Section 7.06 of the Chicago
3 Park District Act; (p) made for contributions to a
4 firefighter's pension fund created under Article 4 of the
5 Illinois Pension Code, to the extent of the amount certified
6 under item (5) of Section 4-134 of the Illinois Pension Code;
7 ~~and~~ (q) made by Ford Heights School District 169 under Section
8 17-9.02 of the School Code; and (r) made for the purposes of a
9 county funding the care and treatment of its residents who are
10 mentally retarded or under a developmental disability under
11 Section 1 of the County Care for Persons with Developmental
12 Disabilities Act.

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

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

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

26 "Aggregate extension" for all taxing districts to which

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

1 treatment of its residents who are mentally retarded or under a
2 developmental disability under Section 1 of the County Care for
3 Persons with Developmental Disabilities Act.

4 "Debt service extension base" means an amount equal to that
5 portion of the extension for a taxing district for the 1994
6 levy year, or for those taxing districts subject to this Law in
7 accordance with Section 18-213, except for those subject to
8 paragraph (2) of subsection (e) of Section 18-213, for the levy
9 year in which the referendum making this Law applicable to the
10 taxing district is held, or for those taxing districts subject
11 to this Law in accordance with paragraph (2) of subsection (e)
12 of Section 18-213 for the 1996 levy year, constituting an
13 extension for payment of principal and interest on bonds issued
14 by the taxing district without referendum, increased each year,
15 commencing with the 2009 levy year, by the lesser of 5% or the
16 percentage increase in the Consumer Price Index during the
17 12-month calendar year preceding the levy year, but not
18 including excluded non-referendum bonds. For park districts
19 (i) that were first subject to this Law in 1991 or 1995 and
20 (ii) whose extension for the 1994 levy year for the payment of
21 principal and interest on bonds issued by the park district
22 without referendum (but not including excluded non-referendum
23 bonds) was less than 51% of the amount for the 1991 levy year
24 constituting an extension for payment of principal and interest
25 on bonds issued by the park district without referendum (but
26 not including excluded non-referendum bonds), "debt service

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

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

22 "Aggregate extension base" means the taxing district's
23 last preceding aggregate extension as adjusted under Sections
24 18-135, 18-215, and 18-230. An adjustment under Section 18-135
25 shall be made for the 2007 levy year and all subsequent levy
26 years whenever one or more counties within which a taxing

1 district is located (i) used estimated valuations or rates when
2 extending taxes in the taxing district for the last preceding
3 levy year that resulted in the over or under extension of
4 taxes, or (ii) increased or decreased the tax extension for the
5 last preceding levy year as required by Section 18-135(c).
6 Whenever an adjustment is required under Section 18-135, the
7 aggregate extension base of the taxing district shall be equal
8 to the amount that the aggregate extension of the taxing
9 district would have been for the last preceding levy year if
10 either or both (i) actual, rather than estimated, valuations or
11 rates had been used to calculate the extension of taxes for the
12 last levy year, or (ii) the tax extension for the last
13 preceding levy year had not been adjusted as required by
14 subsection (c) of Section 18-135.

15 "Levy year" has the same meaning as "year" under Section
16 1-155.

17 "New property" means (i) the assessed value, after final
18 board of review or board of appeals action, of new improvements
19 or additions to existing improvements on any parcel of real
20 property that increase the assessed value of that real property
21 during the levy year multiplied by the equalization factor
22 issued by the Department under Section 17-30, (ii) the assessed
23 value, after final board of review or board of appeals action,
24 of real property not exempt from real estate taxation, which
25 real property was exempt from real estate taxation for any
26 portion of the immediately preceding levy year, multiplied by

1 the equalization factor issued by the Department under Section
2 17-30, including the assessed value, upon final stabilization
3 of occupancy after new construction is complete, of any real
4 property located within the boundaries of an otherwise or
5 previously exempt military reservation that is intended for
6 residential use and owned by or leased to a private corporation
7 or other entity, and (iii) in counties that classify in
8 accordance with Section 4 of Article IX of the Illinois
9 Constitution, an incentive property's additional assessed
10 value resulting from a scheduled increase in the level of
11 assessment as applied to the first year final board of review
12 market value. In addition, the county clerk in a county
13 containing a population of 3,000,000 or more shall include in
14 the 1997 recovered tax increment value for any school district,
15 any recovered tax increment value that was applicable to the
16 1995 tax year calculations.

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

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

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

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

1 case may be, or (ii) in the case of a limiting rate increase,
2 the limiting rate shall be equal to the rate set forth in the
3 proposition approved by the voters for each of the years
4 specified in the proposition, after which the limiting rate of
5 the taxing district shall be calculated as otherwise provided.

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

9 (35 ILCS 200/18-195)

10 Sec. 18-195. Limitation. Tax extensions made under
11 Sections 18-45 and 18-105 are further limited by the provisions
12 of this Law.

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

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

21 If the county clerk is required to reduce the aggregate
22 extension of a taxing district by provisions of this Law, the
23 county clerk shall proportionally reduce the extension for each
24 fund unless otherwise requested by the taxing district.

25 Upon written request of the corporate authority of a

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

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

1 health board. If the county clerk is required to reduce the
2 aggregate extension of the portion of the levy not applicable
3 to the community mental health board, the county clerk shall
4 proportionally reduce the extension for each fund not
5 applicable to the community mental health board unless
6 otherwise directed by the county or township.

7 If the county is not subject to Section 1.1 or 1.2 of the
8 County Care for Persons with Developmental Disabilities Act,
9 then, beginning ~~Beginning~~ with the 2001 levy year, upon written
10 direction of a county or township board for care and treatment
11 of persons with a developmental disability, the county clerk
12 shall calculate separate limiting rates for the funds for
13 persons with a developmental disability and for the aggregate
14 of the other county or township funds in order to reduce the
15 funds as may be required under provisions of this Law. If the
16 county is subject to Section 1.1 or 1.2 of the County Care for
17 Persons with Developmental Disabilities Act, then, beginning
18 with the levy year in which the voters approve the tax under
19 Section 1.1 or 1.2 of that Act, the county clerk shall
20 calculate separate limiting rates for the funds for persons
21 with a developmental disability and for the aggregate of the
22 other county or township funds in order to reduce the funds as
23 may be required under provisions of this Law. In calculating
24 the limiting rate for the funds for persons with a
25 developmental disability, the county clerk shall use only the
26 part of the aggregate extension base applicable to the funds

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

1 proportionally reduce the extension for each fund not
2 applicable to the board for care and treatment of persons with
3 a developmental disability unless otherwise directed by the
4 county or township.

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

7 Section 10. The County Care for Persons with Developmental
8 Disabilities Act is amended by changing Section 1 and by adding
9 Sections 1.1 and 1.2 as follows:

10 (55 ILCS 105/1) (from Ch. 91 1/2, par. 201)

11 Sec. 1. Facilities or services; tax levy. Any county may
12 provide facilities or services for the benefit of its residents
13 who are mentally retarded or under a developmental disability
14 and who are not eligible to participate in any such program
15 conducted under Article 14 of the School Code, or may contract
16 therefor with any privately or publicly operated entity which
17 provides facilities or services either in or out of such
18 county.

19 For such purpose, the county board may levy an annual tax
20 of not to exceed .1% upon all of the taxable property in the
21 county at the value thereof, as equalized or assessed by the
22 Department of Revenue. Taxes first levied under this Section on
23 or after the effective date of this amendatory Act of the 96th
24 General Assembly are subject to referendum approval under

1 Section 1.1 or 1.2 of this Act. Such tax shall be levied and
2 collected in the same manner as other county taxes, but shall
3 not be included in any limitation otherwise prescribed as to
4 the rate or amount of county taxes but shall be in addition
5 thereto and in excess thereof. When collected, such tax shall
6 be paid into a special fund in the county treasury, to be
7 designated as the "Fund for Persons With a Developmental
8 Disability", and shall be used only for the purpose specified
9 in this Section. The levying of this annual tax shall not
10 preclude the county from the use of other federal, State, or
11 local funds for the purpose of providing facilities or services
12 for the care and treatment of its residents who are mentally
13 retarded or under a developmental disability.

14 (Source: P.A. 88-380; 88-388.)

15 (55 ILCS 105/1.1 new)

16 Sec. 1.1. Petition for submission to referendum by county.

17 (a) If, on and after the effective date of this amendatory
18 Act of the 96th General Assembly, the county board passes an
19 ordinance or resolution as provided in Section 1 of this Act
20 asking that an annual tax may be levied for the purpose of
21 providing facilities or services set forth in that Section and
22 so instructs the county clerk, the clerk shall certify the
23 proposition to the proper election officials for submission at
24 the next general county election. The proposition shall be in
25 substantially the following form:

1 Shall.....County levy an annual tax not to exceed 0.1%
2 upon the equalized assessed value of all taxable property
3 in the county for the purposes of providing facilities or
4 services for the benefit of its residents who are mentally
5 retarded or under a developmental disability and who are
6 not eligible to participate in any program provided under
7 Article 14 of the School Code, 105 ILCS 5/14.1-1.01 et
8 seq., including contracting for those facilities or
9 services with any privately or publicly operated entity
10 that provides those facilities or services either in or out
11 of the county?

12 (b) If a majority of the votes cast upon the proposition
13 are in favor thereof, such tax levy shall be authorized and the
14 county shall levy a tax not to exceed the rate set forth in
15 Section 1 of this Act.

16 (55 ILCS 105/1.2 new)

17 Sec. 1.2. Petition for submission to referendum by
18 electors.

19 (a) Whenever a petition for submission to referendum by the
20 electors which requests the establishment and maintenance of
21 facilities or services for the benefit of its residents with a
22 developmental disability and the levy of an annual tax not to
23 exceed 0.1% upon all the taxable property in the county at the
24 value thereof, as equalized or assessed by the Department of
25 Revenue, is signed by electors of the county equal in number to

1 at least 10% of the total votes cast for the office that
2 received the greatest total number of votes at the last
3 preceding general county election and is presented to the
4 county clerk, the clerk shall certify the proposition to the
5 proper election authorities for submission at the next general
6 county election. The proposition shall be in substantially the
7 following form:

8 Shall.....County levy an annual tax not to exceed 0.1%
9 upon the equalized assessed value of all taxable property
10 in the county for the purposes of establishing and
11 maintaining facilities or services for the benefit of its
12 residents who are mentally retarded or under a
13 developmental disability and who are not eligible to
14 participate in any program provided under Article 14 of the
15 School Code, 105 ILCS 5/14.1-1.01 et seq., including
16 contracting for those facilities or services with any
17 privately or publicly operated entity that provides those
18 facilities or services either in or out of the county?

19 (b) If a majority of the votes cast upon the proposition
20 are in favor thereof, such tax levy shall be authorized and the
21 county shall levy a tax not to exceed the rate set forth in
22 Section 1 of this Act.

23 (55 ILCS 105/2 rep.)

24 Section 15. The County Care for Persons with Developmental
25 Disabilities Act is amended by repealing Section 2.

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