



**Filed: 3/11/2010**

09600HB5169ham001

LRB096 19045 HLH 35873 a

1 AMENDMENT TO HOUSE BILL 5169

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5169 by replacing  
3 everything after the enacting clause with the following:

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.

1 "Affected county" means a county of 3,000,000 or more  
2 inhabitants or a county contiguous to a county of 3,000,000 or  
3 more inhabitants.

4 "Taxing district" has the same meaning provided in Section  
5 1-150, except as otherwise provided in this Section. For the  
6 1991 through 1994 levy years only, "taxing district" includes  
7 only each non-home rule taxing district having the majority of  
8 its 1990 equalized assessed value within any county or counties  
9 contiguous to a county with 3,000,000 or more inhabitants.  
10 Beginning with the 1995 levy year, "taxing district" includes  
11 only each non-home rule taxing district subject to this Law  
12 before the 1995 levy year and each non-home rule taxing  
13 district not subject to this Law before the 1995 levy year  
14 having the majority of its 1994 equalized assessed value in an  
15 affected county or counties. Beginning with the levy year in  
16 which this Law becomes applicable to a taxing district as  
17 provided in Section 18-213, "taxing district" also includes  
18 those taxing districts made subject to this Law as provided in  
19 Section 18-213.

20 "Aggregate extension" for taxing districts to which this  
21 Law applied before the 1995 levy year means the annual  
22 corporate extension for the taxing district and those special  
23 purpose extensions that are made annually for the taxing  
24 district, excluding special purpose extensions: (a) made for  
25 the taxing district to pay interest or principal on general  
26 obligation bonds that were approved by referendum; (b) made for

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

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

1 Section 1 of the County Care for Persons with Developmental  
2 Disabilities Act.

3 "Aggregate extension" for the taxing districts to which  
4 this Law did not apply before the 1995 levy year (except taxing  
5 districts subject to this Law in accordance with Section  
6 18-213) means the annual corporate extension for the taxing  
7 district and those special purpose extensions that are made  
8 annually for the taxing district, excluding special purpose  
9 extensions: (a) made for the taxing district to pay interest or  
10 principal on general obligation bonds that were approved by  
11 referendum; (b) made for any taxing district to pay interest or  
12 principal on general obligation bonds issued before March 1,  
13 1995; (c) made for any taxing district to pay interest or  
14 principal on bonds issued to refund or continue to refund those  
15 bonds issued before March 1, 1995; (d) made for any taxing  
16 district to pay interest or principal on bonds issued to refund  
17 or continue to refund bonds issued after March 1, 1995 that  
18 were approved by referendum; (e) made for any taxing district  
19 to pay interest or principal on revenue bonds issued before  
20 March 1, 1995 for payment of which a property tax levy or the  
21 full faith and credit of the unit of local government is  
22 pledged; however, a tax for the payment of interest or  
23 principal on those bonds shall be made only after the governing  
24 body of the unit of local government finds that all other  
25 sources for payment are insufficient to make those payments;  
26 (f) made for payments under a building commission lease when

1 the lease payments are for the retirement of bonds issued by  
2 the commission before March 1, 1995 to pay for the building  
3 project; (g) made for payments due under installment contracts  
4 entered into before March 1, 1995; (h) made for payments of  
5 principal and interest on bonds issued under the Metropolitan  
6 Water Reclamation District Act to finance construction  
7 projects initiated before October 1, 1991; (h-4) made for  
8 stormwater management purposes by the Metropolitan Water  
9 Reclamation District of Greater Chicago under Section 12 of the  
10 Metropolitan Water Reclamation District Act; (i) made for  
11 payments of principal and interest on limited bonds, as defined  
12 in Section 3 of the Local Government Debt Reform Act, in an  
13 amount not to exceed the debt service extension base less the  
14 amount in items (b), (c), and (e) of this definition for  
15 non-referendum obligations, except obligations initially  
16 issued pursuant to referendum and bonds described in subsection  
17 (h) of this definition; (j) made for payments of principal and  
18 interest on bonds issued under Section 15 of the Local  
19 Government Debt Reform Act; (k) made for payments of principal  
20 and interest on bonds authorized by Public Act 88-503 and  
21 issued under Section 20a of the Chicago Park District Act for  
22 aquarium or museum projects; (l) made for payments of principal  
23 and interest on bonds authorized by Public Act 87-1191 or  
24 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
25 County Forest Preserve District Act, (ii) issued under Section  
26 42 of the Cook County Forest Preserve District Act for

1 zoological park projects, or (iii) issued under Section 44.1 of  
2 the Cook County Forest Preserve District Act for botanical  
3 gardens projects; (m) made pursuant to Section 34-53.5 of the  
4 School Code, whether levied annually or not; (n) made to fund  
5 expenses of providing joint recreational programs for the  
6 handicapped under Section 5-8 of the Park District Code or  
7 Section 11-95-14 of the Illinois Municipal Code; (o) made by  
8 the Chicago Park District for recreational programs for the  
9 handicapped under subsection (c) of Section 7.06 of the Chicago  
10 Park District Act; (p) made for contributions to a  
11 firefighter's pension fund created under Article 4 of the  
12 Illinois Pension Code, to the extent of the amount certified  
13 under item (5) of Section 4-134 of the Illinois Pension Code;  
14 ~~and~~ (q) made by Ford Heights School District 169 under Section  
15 17-9.02 of the School Code; and (r) made for the purposes of a  
16 county funding the care and treatment of its residents who are  
17 mentally retarded or under a developmental disability under  
18 Section 1 of the County Care for Persons with Developmental  
19 Disabilities Act.

20 "Aggregate extension" for all taxing districts to which  
21 this Law applies in accordance with Section 18-213, except for  
22 those taxing districts subject to paragraph (2) of subsection  
23 (e) of Section 18-213, means the annual corporate extension for  
24 the taxing district and those special purpose extensions that  
25 are made annually for the taxing district, excluding special  
26 purpose extensions: (a) made for the taxing district to pay

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



1 referendum making this Law applicable to the taxing district is  
2 held to pay for the building project; (g) made for payments due  
3 under installment contracts entered into before the date on  
4 which the referendum making this Law applicable to the taxing  
5 district is held; (h) made for payments of principal and  
6 interest on limited bonds, as defined in Section 3 of the Local  
7 Government Debt Reform Act, in an amount not to exceed the debt  
8 service extension base less the amount in items (b), (c), and  
9 (e) of 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; (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 taxing district to pay interest or

1 principal on general obligation bonds issued pursuant to  
2 Section 19-3.10 of the School Code; and (n) made for the  
3 purposes of a county funding the care and treatment of its  
4 residents who are mentally retarded or under a developmental  
5 disability under Section 1 of the County Care for Persons with  
6 Developmental Disabilities Act.

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

1 which a property tax levy or the full faith and credit of the  
2 unit of local government is pledged; however, a tax for the  
3 payment of interest or principal on those bonds shall be made  
4 only after the governing body of the unit of local government  
5 finds that all other sources for payment are insufficient to  
6 make those payments; (f) made for payments under a building  
7 commission lease when the lease payments are for the retirement  
8 of bonds issued by the commission before the effective date of  
9 this amendatory Act of 1997 to pay for the building project;  
10 (g) made for payments due under installment contracts entered  
11 into before the effective date of this amendatory Act of 1997;  
12 (h) made for payments of principal and interest on limited  
13 bonds, as defined in Section 3 of the Local Government Debt  
14 Reform Act, in an amount not to exceed the debt service  
15 extension base less the amount in items (b), (c), and (e) of  
16 this definition for non-referendum obligations, except  
17 obligations initially issued pursuant to referendum; (i) made  
18 for payments of principal and interest on bonds issued under  
19 Section 15 of the Local Government Debt Reform Act; (j) made  
20 for a qualified airport authority to pay interest or principal  
21 on general obligation bonds issued for the purpose of paying  
22 obligations due under, or financing airport facilities  
23 required to be acquired, constructed, installed or equipped  
24 pursuant to, contracts entered into before March 1, 1996 (but  
25 not including any amendments to such a contract taking effect  
26 on or after that date); (k) made to fund expenses of providing

1 joint recreational programs for the handicapped under Section  
2 5-8 of the Park District Code or Section 11-95-14 of the  
3 Illinois Municipal Code; ~~and~~ (l) 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 (m) made for the purposes of a county funding the care and  
8 treatment of its residents who are mentally retarded or under a  
9 developmental disability under Section 1 of the County Care for  
10 Persons with Developmental Disabilities Act.

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

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

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

1 The extension for a special service area is not included in the  
2 aggregate extension.

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

22 "Levy year" has the same meaning as "year" under Section  
23 1-155.

24 "New property" means (i) the assessed value, after final  
25 board of review or board of appeals action, of new improvements  
26 or additions to existing improvements on any parcel of real

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

24 "Qualified airport authority" means an airport authority  
25 organized under the Airport Authorities Act and located in a  
26 county bordering on the State of Wisconsin and having a

1 population in excess of 200,000 and not greater than 500,000.

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



1 Allocation Act, by an amount equal to the 1994 equalized  
2 assessed value of each taxable lot, block, tract, or parcel of  
3 real property in the redevelopment project area over and above  
4 the initial equalized assessed value of each property in the  
5 redevelopment project area. In the first year after a  
6 municipality removes a taxable lot, block, tract, or parcel of  
7 real property from a redevelopment project area established  
8 under the Tax Increment Allocation Development Act in the  
9 Illinois Municipal Code, the Industrial Jobs Recovery Law in  
10 the Illinois Municipal Code, or the Economic Development Area  
11 Tax Increment Allocation Act, "recovered tax increment value"  
12 means the amount of the current year's equalized assessed value  
13 of each taxable lot, block, tract, or parcel of real property  
14 removed from the redevelopment project area over and above the  
15 initial equalized assessed value of that real property before  
16 removal from the redevelopment project area.

17 Except as otherwise provided in this Section, "limiting  
18 rate" means a fraction the numerator of which is the last  
19 preceding aggregate extension base times an amount equal to one  
20 plus the extension limitation defined in this Section and the  
21 denominator of which is the current year's equalized assessed  
22 value of all real property in the territory under the  
23 jurisdiction of the taxing district during the prior levy year.  
24 For those taxing districts that reduced their aggregate  
25 extension for the last preceding levy year, the highest  
26 aggregate extension in any of the last 3 preceding levy years

1 shall be used for the purpose of computing the limiting rate.  
2 The denominator shall not include new property or the recovered  
3 tax increment value. If a new rate, a rate decrease, or a  
4 limiting rate increase has been approved at an election held  
5 after March 21, 2006, then (i) the otherwise applicable  
6 limiting rate shall be increased by the amount of the new rate  
7 or shall be reduced by the amount of the rate decrease, as the  
8 case may be, or (ii) in the case of a limiting rate increase,  
9 the limiting rate shall be equal to the rate set forth in the  
10 proposition approved by the voters for each of the years  
11 specified in the proposition, after which the limiting rate of  
12 the taxing district shall be calculated as otherwise provided.  
13 (Source: P.A. 95-90, eff. 1-1-08; 95-331, eff. 8-21-07; 95-404,  
14 eff. 1-1-08; 95-876, eff. 8-21-08; 96-501, eff. 8-14-09;  
15 96-517, eff. 8-14-09; revised 9-15-09.)

16 (35 ILCS 200/18-195)

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

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

24 For those taxing districts that have never levied for any  
25 funds included in the aggregate extension, the county clerk

1 shall extend an amount no greater than the amount approved by  
2 the voters in a referendum under Section 18-210.

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

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

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

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

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

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

1 calculate separate limiting rates for the funds for persons  
2 with a developmental disability and for the aggregate of the  
3 other county or township funds in order to reduce the funds as  
4 may be required under provisions of this Law. In calculating  
5 the limiting rate for the funds for persons with a  
6 developmental disability, the county clerk shall use only the  
7 part of the aggregate extension base applicable to the funds  
8 for persons with a developmental disability; and for any rate  
9 increase or decrease factor under Section 18-230, the county  
10 clerk shall use only any new rate or rate increase applicable  
11 to the funds for persons with a developmental disability and  
12 the part of the rate applicable to the board for care and  
13 treatment of persons with a developmental disability 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 funds for persons with a developmental  
18 disability; and for any rate increase or decrease factor under  
19 Section 18-230, the county clerk shall use only any new rate or  
20 rate increase not applicable to the funds for persons with a  
21 developmental disability and the part of the rate not  
22 applicable to the board for care and treatment of persons with  
23 a developmental disability in determining factors under that  
24 Section. If the county clerk is required to reduce the  
25 aggregate extension of the board for care and treatment of  
26 persons with a developmental disability portion of the levy,

1 the county clerk shall proportionally reduce the extension for  
2 each fund for persons with a developmental disability unless  
3 otherwise directed by the board for care and treatment of  
4 persons with a developmental disability. If the county clerk is  
5 required to reduce the aggregate extension of the portion of  
6 the levy not applicable to the board for care and treatment of  
7 persons with a developmental disability, the county clerk shall  
8 proportionally reduce the extension for each fund not  
9 applicable to the board for care and treatment of persons with  
10 a developmental disability unless otherwise directed by the  
11 county or township.

12 (Source: P.A. 90-339, eff. 8-8-97; 90-652, eff. 7-28-98;  
13 91-859, eff. 6-22-00.)

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

17 (55 ILCS 105/1) (from Ch. 91 1/2, par. 201)

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

1 county.

2 For such purpose, the county board may levy an annual tax  
3 of not to exceed .1% upon all of the taxable property in the  
4 county at the value thereof, as equalized or assessed by the  
5 Department of Revenue. Taxes first levied under this Section on  
6 or after the effective date of this amendatory Act of the 96th  
7 General Assembly are subject to referendum approval under  
8 Section 1.1 or 1.2 of this Act. Such tax shall be levied and  
9 collected in the same manner as other county taxes, but shall  
10 not be included in any limitation otherwise prescribed as to  
11 the rate or amount of county taxes but shall be in addition  
12 thereto and in excess thereof. When collected, such tax shall  
13 be paid into a special fund in the county treasury, to be  
14 designated as the "Fund for Persons With a Developmental  
15 Disability", and shall be used only for the purpose specified  
16 in this Section. The levying of this annual tax shall not  
17 preclude the county from the use of other federal, State, or  
18 local funds for the purpose of providing facilities or services  
19 for the care and treatment of its residents who are mentally  
20 retarded or under a developmental disability.

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

22 (55 ILCS 105/1.1 new)

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

24 (a) If, on and after the effective date of this amendatory  
25 Act of the 96th General Assembly, the county board passes an



1 ordinance or resolution as provided in Section 1 of this Act  
2 asking that an annual tax may be levied for the purpose of  
3 providing facilities or services set forth in that Section and  
4 so instructs the county clerk, the clerk shall certify the  
5 proposition to the proper election officials for submission at  
6 the next general county election. The proposition shall be in  
7 substantially the 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 providing facilities or  
11 services for the benefit of its residents who are mentally  
12 retarded or under a developmental disability and who are  
13 not eligible to participate in any program provided under  
14 Article 14 of the School Code, 105 ILCS 5/14.1-1.01 et  
15 seq., including contracting for those facilities or  
16 services with any privately or publicly operated entity  
17 that provides those facilities or services either in or out  
18 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 105/1.2 new)

24 Sec. 1.2. Petition for submission to referendum by  
25 electors.

1       (a) Whenever a petition for submission to referendum by the  
2 electors which requests the establishment and maintenance of  
3 facilities or services for the benefit of its residents with a  
4 developmental disability and the levy of an annual tax not to  
5 exceed 0.1% upon all the taxable property in the county at the  
6 value thereof, as equalized or assessed by the Department of  
7 Revenue, is signed by electors of the county equal in number to  
8 at least 10% of the total votes cast for the office that  
9 received the greatest total number of votes at the last  
10 preceding general county election and is presented to the  
11 county clerk, the clerk shall certify the proposition to the  
12 proper election authorities for submission at the next general  
13 county election. The proposition shall be in substantially the  
14 following form:

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

26       (b) If a majority of the votes cast upon the proposition

1 are in favor thereof, such tax levy shall be authorized and the  
2 county shall levy a tax not to exceed the rate set forth in  
3 Section 1 of this Act.

4 (55 ILCS 105/2 rep.)

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

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law."