

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 18-190 as follows:

6 (35 ILCS 200/18-190)

7 Sec. 18-190. Direct referendum; new rate or increased
8 limiting rate.

9 (a) If a new rate is authorized by statute to be imposed
10 without referendum or is subject to a backdoor referendum, as
11 defined in Section 28-2 of the Election Code, the governing
12 body of the affected taxing district before levying the new
13 rate shall submit the new rate to direct referendum under the
14 provisions of this Section and of Article 28 of the Election
15 Code. Notwithstanding the provisions, requirements, or
16 limitations of any other law, any tax levied for the 2005 levy
17 year and all subsequent levy years by any taxing district
18 subject to this Law may be extended at a rate exceeding the
19 rate established for that tax by referendum or statute,
20 provided that the rate does not exceed the statutory ceiling
21 above which the tax is not authorized to be further increased
22 either by referendum or in any other manner. Notwithstanding
23 the provisions, requirements, or limitations of any other law,

1 all taxing districts subject to this Law shall follow the
2 provisions of this Section whenever seeking referenda approval
3 after March 21, 2006 to (i) levy a new tax rate authorized by
4 statute or (ii) increase the limiting rate applicable to the
5 taxing district. All taxing districts subject to this Law are
6 authorized to seek referendum approval of each proposition
7 described and set forth in this Section.

8 The proposition seeking to obtain referendum approval to
9 levy a new tax rate as authorized in clause (i) shall be in
10 substantially the following form:

11 Shall ... (insert legal name, number, if any, and
12 county or counties of taxing district and geographic or
13 other common name by which a school or community college
14 district is known and referred to), Illinois, be authorized
15 to levy a new tax for ... purposes and have an additional
16 tax of ...% of the equalized assessed value of the taxable
17 property therein extended for such purposes?

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

19 The proposition seeking to obtain referendum approval to
20 increase the limiting rate as authorized in clause (ii) shall
21 be in substantially the following form:

22 Shall the limiting rate under the Property Tax
23 Extension Limitation Law for ... (insert legal name,
24 number, if any, and county or counties of taxing district
25 and geographic or other common name by which a school or
26 community college district is known and referred to),

1 Illinois, be increased by an additional amount equal to
2 ...% above the limiting rate for the purpose of...(insert
3 purpose) for levy year ... (insert the most recent levy
4 year for which the limiting rate of the taxing district is
5 known at the time the submission of the proposition is
6 initiated by the taxing district) and be equal to ...% of
7 the equalized assessed value of the taxable property
8 therein for levy year(s) (insert each levy year for which
9 the increase will be applicable, which years must be
10 consecutive and may not exceed 4)?

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

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

17 (1) The approximate amount of taxes extendable at the
18 most recently extended limiting rate is \$..., and the
19 approximate amount of taxes extendable if the proposition
20 is approved is \$....

21 (2) For the ... (insert the first levy year for which
22 the new rate or increased limiting rate will be applicable)
23 levy year the approximate amount of the additional tax
24 extendable against property containing a single family
25 residence and having a fair market value at the time of the
26 referendum of \$100,000 is estimated to be \$....

1 (3) Based upon an average annual percentage increase
2 (or decrease) in the market value of such property of %...
3 (insert percentage equal to the average annual percentage
4 increase or decrease for the prior 3 levy years, at the
5 time the submission of the proposition is initiated by the
6 taxing district, in the amount of (A) the equalized
7 assessed value of the taxable property in the taxing
8 district less (B) the new property included in the
9 equalized assessed value), the approximate amount of the
10 additional tax extendable against such property for the ...
11 levy year is estimated to be \$... and for the ... levy year
12 is estimated to be \$

13 (4) If the proposition is approved, the aggregate
14 extension for ... (insert each levy year for which the
15 increase will apply) will be determined by the limiting
16 rate set forth in the proposition, rather than the
17 otherwise applicable limiting rate calculated under the
18 provisions of the Property Tax Extension Limitation Law
19 (commonly known as the Property Tax Cap Law).

20 The approximate amount of taxes extendable shown in paragraph
21 (1) shall be computed upon the last known equalized assessed
22 value of taxable property in the taxing district (at the time
23 the submission of the proposition is initiated by the taxing
24 district). Paragraph (3) shall be included only if the
25 increased limiting rate will be applicable for more than one
26 levy year and shall list each levy year for which the increased

1 limiting rate will be applicable. The additional tax shown for
2 each levy year shall be the approximate dollar amount of the
3 increase over the amount of the most recently completed
4 extension at the time the submission of the proposition is
5 initiated by the taxing district. The approximate amount of the
6 additional taxes extendable shall be calculated (i) without
7 regard to any property tax exemptions and (ii) based upon the
8 percentage level of assessment prescribed for such property by
9 statute or by ordinance of the county board in counties which
10 classify property for purposes of taxation in accordance with
11 Section 4 of Article IX of the Constitution. Paragraph (4)
12 shall be included if the proposition concerns a limiting rate
13 increase but shall not be included if the proposition concerns
14 a new rate. Any notice required to be published in connection
15 with the submission of the proposition shall also contain this
16 supplemental information and shall not contain any other
17 supplemental information regarding the proposition. Any error,
18 miscalculation, or inaccuracy in computing any amount set forth
19 on the ballot and in the notice that is not deliberate shall
20 not invalidate or affect the validity of any proposition
21 approved. Notice of the referendum shall be published and
22 posted as otherwise required by law, and the submission of the
23 proposition shall be initiated as provided by law.

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

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

3 (B) if the proposition provides for a new tax rate, the
4 taxing district is authorized to levy a tax after the
5 canvass of the results of the referendum by the election
6 authority for the purposes for which the tax is authorized;

7 (C) a limiting rate increase shall be first effective
8 for the levy year in which the limiting rate increase is
9 approved, provided that the taxing district may elect to
10 have a limiting rate increase be effective for the levy
11 year prior to the levy year in which the limiting rate
12 increase is approved unless the extension of taxes for the
13 prior levy year occurs 30 days or less after the canvass of
14 the results of the referendum by the election authority in
15 any county in which the taxing district is located;

16 (D) in order for the limiting rate increase to be first
17 effective for the levy year prior to the levy year of the
18 referendum, the taxing district must certify its election
19 to have the limiting rate increase be effective for the
20 prior levy year to the clerk of each county in which the
21 taxing district is located not more than 2 days after the
22 date the results of the referendum are canvassed by the
23 election authority; and

24 (E) if the proposition provides for a limiting rate
25 increase, the increase may be effective regardless of
26 whether the proposition is approved before or after the

1 taxing district adopts or files its levy for any levy year.

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

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

25 (Source: P.A. 94-976, eff. 6-30-06.)

1 Section 10. The Community Mental Health Act is amended by
2 changing Section 5 as follows:

3 (405 ILCS 20/5) (from Ch. 91 1/2, par. 305)

4 Sec. 5. (a) When the governing body of a governmental unit
5 passes a resolution as provided in Section 4 asking that an
6 annual tax may be levied for the purpose of providing such
7 mental health facilities and services, including facilities
8 and services for the person with a developmental disability or
9 a substance use disorder, in the community and so instructs the
10 clerk of the governmental unit such clerk shall certify the
11 proposition to the proper election officials for submission at
12 a regular election in accordance with the general election law.
13 The proposition shall be in the following form:

14 -----

15	Shall..... (governmental	
16	unit) levy an annual tax of not to	YES
17	exceed .15% for the purpose of providing	
18	community mental health facilities and	-----
19	services including facilities and services	
20	for the person with a developmental	NO
21	disability or a substance use disorder?	

22 -----

23 (b) If a majority of all the votes cast upon the
24 proposition are for the levy of such tax, the governing body of
25 such governmental unit shall thereafter annually levy a tax not

1 to exceed the rate set forth in Section 4. Thereafter, the
2 governing body shall in the annual appropriation bill
3 appropriate from such funds such sum or sums of money as may be
4 deemed necessary, based upon the community mental health
5 board's budget, the board's annual mental health report, and
6 the local mental health plan to defray necessary expenses and
7 liabilities in providing for such community mental health
8 facilities and services.

9 (c) If the governing body of a governmental unit levies a
10 tax under Section 4 of this Act and the rate specified in the
11 proposition under subsection (a) of this Section is less than
12 0.15%, then the governing body of the governmental unit may,
13 upon referendum approval, increase that rate to not more than
14 0.15%. The governing body shall instruct the clerk of the
15 governmental unit to certify the proposition to the proper
16 election officials for submission at a regular election in
17 accordance with the general election law. The proposition shall
18 be in the following form:

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

24 If a majority of all the votes cast upon the proposition
25 are for the increase of the tax, then the governing body of the
26 governmental unit may thereafter annually levy a tax not to

1 exceed the rate set forth in the referendum question.

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

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