

SB3620



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB3620

Introduced 2/11/2010, by Sen. Chris Lauzen

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-195

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Beginning in levy year 2010, requires the county clerk to calculate separate limiting rates for (i) community mental health funds, (ii) funds for persons with a developmental disability, and (iii) the aggregate of all other county or township funds, regardless of whether or not the county or township community mental health board or the county or township board for care and treatment of persons with a developmental disability has submitted a written request. Effective immediately.

LRB096 20009 HLH 35500 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 18-195 as follows:

6 (35 ILCS 200/18-195)

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

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

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

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

22 Upon written request of the corporate authority of a
23 village, the county clerk shall calculate separate limiting

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

26 Beginning with the 2010 ~~1998~~ levy year ~~upon written~~

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

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

6 Beginning with the 2010 ~~2001~~ levy year ~~upon written~~
7 ~~direction of a county or township board for care and treatment~~
8 ~~of persons with a developmental disability~~, the county clerk
9 shall calculate separate limiting rates for the funds for
10 persons with a developmental disability and for the aggregate
11 of the other county or township funds in order to reduce the
12 funds as may be required under provisions of this Law. In
13 calculating the limiting rate for the funds for persons with a
14 developmental disability, the county clerk shall use only the
15 part of the aggregate extension base applicable to the funds
16 for persons with a developmental disability; and for any rate
17 increase or decrease factor under Section 18-230, the county
18 clerk shall use only any new rate or rate increase applicable
19 to the funds for persons with a developmental disability and
20 the part of the rate applicable to the board for care and
21 treatment of persons with a developmental disability in
22 determining factors under that Section. The county clerk shall
23 calculate the limiting rate for all other county or township
24 funds using only the part of the aggregate extension base not
25 applicable to funds for persons with a developmental
26 disability; and for any rate increase or decrease factor under

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

20 (Source: P.A. 90-339, eff. 8-8-97; 90-652, eff. 7-28-98;
21 91-859, eff. 6-22-00.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.