



Sen. Don Harmon

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09700SB3314sam001

LRB097 19252 HLH 67174 a

1 AMENDMENT TO SENATE BILL 3314

2 AMENDMENT NO. _____. Amend Senate Bill 3314 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 18-190 and 18-205 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

1 year and all subsequent levy years by any taxing district
2 subject to this Law may be extended at a rate exceeding the
3 rate established for that tax by referendum or statute,
4 provided that the rate does not exceed the statutory ceiling
5 above which the tax is not authorized to be further increased
6 either by referendum or in any other manner. Notwithstanding
7 the provisions, requirements, or limitations of any other law,
8 all taxing districts subject to this Law shall follow the
9 provisions of this Section whenever seeking referenda approval
10 after March 21, 2006 to (i) levy a new tax rate authorized by
11 statute or (ii) increase the limiting rate applicable to the
12 taxing district. All taxing districts subject to this Law are
13 authorized to seek referendum approval of each proposition
14 described and set forth in this Section.

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

18 Shall ... (insert legal name, number, if any, and
19 county or counties of taxing district and geographic or
20 other common name by which a school or community college
21 district is known and referred to), Illinois, be authorized
22 to levy a new tax for ... purposes and have an additional
23 tax of ...% of the equalized assessed value of the taxable
24 property therein extended for such purposes?

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

26 The proposition seeking to obtain referendum approval to

1 increase the limiting rate as authorized in clause (ii) shall
2 be in substantially the following form:

3 Shall the limiting rate under the Property Tax
4 Extension Limitation Law for ... (insert legal name,
5 number, if any, and county or counties of taxing district
6 and geographic or other common name by which a school or
7 community college district is known and referred to),
8 Illinois, be increased by an additional amount equal to
9 ...% above the limiting rate for the purpose of...(insert
10 purpose) for levy year ... (insert the most recent levy
11 year for which the limiting rate of the taxing district is
12 known at the time the submission of the proposition is
13 initiated by the taxing district) and be equal to ...% of
14 the equalized assessed value of the taxable property
15 therein for levy year(s) (insert each levy year for which
16 the increase will be applicable, which years must be
17 consecutive and may not exceed 4)?

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

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

24 (1) The approximate amount of taxes extendable at the
25 most recently extended limiting rate is \$..., and the
26 approximate amount of taxes extendable if the proposition

1 is approved is \$....

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

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

20 (4) If the proposition is approved, the aggregate
21 extension for ... (insert each levy year for which the
22 increase will apply) will be determined by the limiting
23 rate set forth in the proposition, rather than the
24 otherwise applicable limiting rate calculated under the
25 provisions of the Property Tax Extension Limitation Law
26 (commonly known as the Property Tax Cap Law).

1 The approximate amount of taxes extendable shown in paragraph
2 (1) shall be computed upon the last known equalized assessed
3 value of taxable property in the taxing district (at the time
4 the submission of the proposition is initiated by the taxing
5 district). Paragraph (3) shall be included only if the
6 increased limiting rate will be applicable for more than one
7 levy year and shall list each levy year for which the increased
8 limiting rate will be applicable. The additional tax shown for
9 each levy year shall be the approximate dollar amount of the
10 increase over the amount of the most recently completed
11 extension at the time the submission of the proposition is
12 initiated by the taxing district. The approximate amount of the
13 additional taxes extendable shown in paragraphs (2) and (3)
14 shall be calculated by multiplying \$100,000 (the fair market
15 value of the property without regard to any property tax
16 exemptions) by (i) the percentage level of assessment
17 prescribed for that property by statute, or by ordinance of the
18 county board in counties that classify property for purposes of
19 taxation in accordance with Section 4 of Article IX of the
20 Illinois Constitution; (ii) the most recent final equalization
21 factor certified to the county clerk by the Department of
22 Revenue at the time the taxing district initiates the
23 submission of the proposition to the electors; and (iii) either
24 the new rate or the amount by which the limiting rate is to be
25 increased. (i) without regard to any property tax exemptions
26 and (ii) based upon the percentage level of assessment

1 ~~prescribed for such property by statute or by ordinance of the~~
2 ~~county board in counties which classify property for purposes~~
3 ~~of taxation in accordance with Section 4 of Article IX of the~~
4 ~~Constitution.~~ Paragraph (4) shall be included if the
5 proposition concerns a limiting rate increase but shall not be
6 included if the proposition concerns a new rate. Any notice
7 required to be published in connection with the submission of
8 the proposition shall also contain this supplemental
9 information and shall not contain any other supplemental
10 information regarding the proposition. Any error,
11 miscalculation, or inaccuracy in computing any amount set forth
12 on the ballot and in the notice that is not deliberate shall
13 not invalidate or affect the validity of any proposition
14 approved. Notice of the referendum shall be published and
15 posted as otherwise required by law, and the submission of the
16 proposition shall be initiated as provided by law.

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

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

22 (B) if the proposition provides for a new tax rate, the
23 taxing district is authorized to levy a tax after the
24 canvass of the results of the referendum by the election
25 authority for the purposes for which the tax is authorized;

26 (C) a limiting rate increase shall be first effective

1 for the levy year in which the limiting rate increase is
2 approved, provided that the taxing district may elect to
3 have a limiting rate increase be effective for the levy
4 year prior to the levy year in which the limiting rate
5 increase is approved unless the extension of taxes for the
6 prior levy year occurs 30 days or less after the canvass of
7 the results of the referendum by the election authority in
8 any county in which the taxing district is located;

9 (D) in order for the limiting rate increase to be first
10 effective for the levy year prior to the levy year of the
11 referendum, the taxing district must certify its election
12 to have the limiting rate increase be effective for the
13 prior levy year to the clerk of each county in which the
14 taxing district is located not more than 2 days after the
15 date the results of the referendum are canvassed by the
16 election authority; and

17 (E) if the proposition provides for a limiting rate
18 increase, the increase may be effective regardless of
19 whether the proposition is approved before or after the
20 taxing district adopts or files its levy for any levy year.

21 Rates required to extend taxes on levies subject to a
22 backdoor referendum in each year there is a levy are not new
23 rates or rate increases under this Section if a levy has been
24 made for the fund in one or more of the preceding 3 levy years.
25 Changes made by this amendatory Act of 1997 to this Section in
26 reference to rates required to extend taxes on levies subject

1 to a backdoor referendum in each year there is a levy are
2 declarative of existing law and not a new enactment.

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

18 (Source: P.A. 96-764, eff. 8-25-09.)

19 (35 ILCS 200/18-205)

20 Sec. 18-205. Referendum to increase the extension
21 limitation. A taxing district is limited to an extension
22 limitation of 5% or the percentage increase in the Consumer
23 Price Index during the 12-month calendar year preceding the
24 levy year, whichever is less. A taxing district may increase
25 its extension limitation for one or more levy years if that

1 taxing district holds a referendum before the levy date for the
2 first levy year at which a majority of voters voting on the
3 issue approves adoption of a higher extension limitation.
4 Referenda shall be conducted at a regularly scheduled election
5 in accordance with the Election Code. The question shall be
6 presented in substantially the following manner for all
7 elections held after March 21, 2006:

8 Shall the extension limitation under the Property Tax
9 Extension Limitation Law for (insert the legal name,
10 number, if any, and county or counties of the taxing
11 district and geographic or other common name by which a
12 school or community college district is known and referred
13 to), Illinois, be increased from the lesser of 5% or the
14 percentage increase in the Consumer Price Index over the
15 prior levy year to (insert the percentage of the proposed
16 increase)% per year for (insert each levy year for which
17 the increased extension limitation will apply)?

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

19 If a majority of voters voting on the issue approves the
20 adoption of the increase, the increase shall be applicable for
21 each levy year specified.

22 The ballot for any question submitted pursuant to this
23 Section shall have printed thereon, but not as a part of the
24 question submitted, only the following supplemental
25 information (which shall be supplied to the election authority
26 by the taxing district) in substantially the following form:

1 (1) For the (insert the first levy year for which the
2 increased extension limitation will be applicable) levy
3 year the approximate amount of the additional tax
4 extendable against property containing a single family
5 residence and having a fair market value at the time of the
6 referendum of \$100,000 is estimated to be \$....

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

19 Paragraph (2) shall be included only if the increased
20 extension limitation will be applicable for more than one year
21 and shall list each levy year for which the increased extension
22 limitation will be applicable. The additional tax shown for
23 each levy year shall be the approximate dollar amount of the
24 increase over the amount of the most recently completed
25 extension at the time the submission of the question is
26 initiated by the taxing district. The approximate amount of the

1 additional tax extendable shown in paragraphs (1) and (2) shall
2 be calculated by multiplying \$100,000 (the fair market value of
3 the property without regard to any property tax exemptions) by
4 (i) the percentage level of assessment prescribed for that
5 property by statute, or by ordinance of the county board in
6 counties that classify property for purposes of taxation in
7 accordance with Section 4 of Article IX of the Illinois
8 Constitution; (ii) the most recent final equalization factor
9 certified to the county clerk by the Department of Revenue at
10 the time the taxing district initiates the submission of the
11 proposition to the electors; (iii) the last known aggregate
12 extension base of the taxing district at the time the
13 submission of the question is initiated by the taxing district;
14 and (iv) the difference between the percentage increase
15 proposed in the question and the lesser of 5% or the percentage
16 increase in the Consumer Price Index for the prior levy year
17 (or an estimate of the percentage increase for the prior levy
18 year if the increase is unavailable at the time the submission
19 of the question is initiated by the taxing district); and
20 dividing the result by the last known equalized assessed value
21 of the taxing district at the time the submission of the
22 question is initiated by the taxing district. ~~using (A) the~~
23 ~~lesser of 5% or the percentage increase in the Consumer Price~~
24 ~~Index for the prior levy year (or an estimate of the percentage~~
25 ~~increase for the prior levy year if the increase is unavailable~~
26 ~~at the time the submission of the question is initiated by the~~

1 ~~taxing district), (B) the percentage increase proposed in the~~
2 ~~question, and (C) the last known equalized assessed value and~~
3 ~~aggregate extension base of the taxing district at the time the~~
4 ~~submission of the question is initiated by the taxing district.~~
5 ~~The approximate amount of the tax extendable shall be~~
6 ~~calculated (i) without regard to any property tax exemptions~~
7 ~~and (ii) based upon the percentage level of assessment~~
8 ~~prescribed for such property by statute or by ordinance of the~~
9 ~~county board in counties which classify property for purposes~~
10 ~~of taxation in accordance with Section 4 of Article IX of the~~
11 ~~Constitution.~~ Any notice required to be published in connection
12 with the submission of the question shall also contain this
13 supplemental information and shall not contain any other
14 supplemental information. Any error, miscalculation, or
15 inaccuracy in computing any amount set forth on the ballot or
16 in the notice that is not deliberate shall not invalidate or
17 affect the validity of any proposition approved. Notice of the
18 referendum shall be published and posted as otherwise required
19 by law, and the submission of the question shall be initiated
20 as provided by law.

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

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