



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB1496

by Rep. Dwight Kay

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-213

Amends the Property Tax Extension Limitation Law of the Property Tax Code. Provides that, in a county that is not subject to the Law, the registered voters within the county may file a petition with the county clerk requesting the county board to submit to the voters of the county the question of whether to make all non-home rule taxing districts that have all or a portion of their equalized assessed valuation situated in the county subject to the Law. Provides that, if 10% of the registered voters within the county sign the petition, then the county board shall submit the question. Effective immediately.

LRB098 04864 HLH 34892 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 18-213 as follows:

6 (35 ILCS 200/18-213)

7 Sec. 18-213. Referenda on applicability of the Property Tax
8 Extension Limitation Law.

9 (a) The provisions of this Section do not apply to a taxing
10 district subject to this Law because a majority of its 1990
11 equalized assessed value is in a county or counties contiguous
12 to a county of 3,000,000 or more inhabitants, or because a
13 majority of its 1994 equalized assessed value is in an affected
14 county and the taxing district was not subject to this Law
15 before the 1995 levy year.

16 (b) The county board of a county that is not subject to
17 this Law may, by ordinance or resolution, submit to the voters
18 of the county the question of whether to make all non-home rule
19 taxing districts that have all or a portion of their equalized
20 assessed valuation situated in the county subject to this Law
21 in the manner set forth in this Section.

22 For purposes of this Section only:

23 "Taxing district" has the same meaning provided in Section

1 1-150.

2 "Equalized assessed valuation" means the equalized
3 assessed valuation for a taxing district for the immediately
4 preceding levy year.

5 (b-5) In a county that is not subject to this Law, the
6 registered voters within the county may file a petition with
7 the county clerk requesting that the county board adopt an
8 ordinance to submit to the voters of the county the question of
9 whether to make all non-home rule taxing districts that have
10 all or a portion of their equalized assessed valuation situated
11 in the county subject to this Law in the manner set forth in
12 this Section. If the county clerk certifies that the petition
13 contains the signatures of 10% of the registered voters within
14 the county, then the county board shall adopt an ordinance to
15 submit the question to the voters of the county.

16 (c) The ordinance or resolution shall request the
17 submission of the proposition at any election, except a
18 consolidated primary election, for the purpose of voting for or
19 against making the Property Tax Extension Limitation Law
20 applicable to all non-home rule taxing districts that have all
21 or a portion of their equalized assessed valuation situated in
22 the county.

23 The question shall be placed on a separate ballot and shall
24 be in substantially the following form:

25 Shall the Property Tax Extension Limitation Law (35
26 ILCS 200/18-185 through 18-245), which limits annual

1 property tax extension increases, apply to non-home rule
2 taxing districts with all or a portion of their equalized
3 assessed valuation located in (name of county)?

4 Votes on the question shall be recorded as "yes" or "no".

5 (d) The county clerk shall order the proposition submitted
6 to the electors of the county at the election specified in the
7 ordinance or resolution. If part of the county is under the
8 jurisdiction of a board or boards of election commissioners,
9 the county clerk shall submit a certified copy of the ordinance
10 or resolution to each board of election commissioners, which
11 shall order the proposition submitted to the electors of the
12 taxing district within its jurisdiction at the election
13 specified in the ordinance or resolution.

14 (e) (1) With respect to taxing districts having all of
15 their equalized assessed valuation located in the county,
16 if a majority of the votes cast on the proposition are in
17 favor of the proposition, then this Law becomes applicable
18 to the taxing district beginning on January 1 of the year
19 following the date of the referendum.

20 (2) With respect to taxing districts that meet all the
21 following conditions this Law shall become applicable to
22 the taxing district beginning on January 1, 1997. The
23 districts to which this paragraph (2) is applicable

24 (A) do not have all of their equalized assessed
25 valuation located in a single county,

26 (B) have equalized assessed valuation in an

1 affected county,

2 (C) meet the condition that each county, other than
3 an affected county, in which any of the equalized
4 assessed valuation of the taxing district is located
5 has held a referendum under this Section at any
6 election, except a consolidated primary election, held
7 prior to the effective date of this amendatory Act of
8 1997, and

9 (D) have a majority of the district's equalized
10 assessed valuation located in one or more counties in
11 each of which the voters have approved a referendum
12 under this Section prior to the effective date of this
13 amendatory Act of 1997. For purposes of this Section,
14 in determining whether a majority of the equalized
15 assessed valuation of the taxing district is located in
16 one or more counties in which the voters have approved
17 a referendum under this Section, the equalized
18 assessed valuation of the taxing district in any
19 affected county shall be included with the equalized
20 assessed value of the taxing district in counties in
21 which the voters have approved the referendum.

22 (3) With respect to taxing districts that do not have
23 all of their equalized assessed valuation located in a
24 single county and to which paragraph (2) of subsection (e)
25 is not applicable, if each county other than an affected
26 county in which any of the equalized assessed valuation of

1 the taxing district is located has held a referendum under
2 this Section at any election, except a consolidated primary
3 election, held in any year and if a majority of the
4 equalized assessed valuation of the taxing district is
5 located in one or more counties that have each approved a
6 referendum under this Section, then this Law shall become
7 applicable to the taxing district on January 1 of the year
8 following the year in which the last referendum in a county
9 in which the taxing district has any equalized assessed
10 valuation is held. For the purposes of this Law, the last
11 referendum shall be deemed to be the referendum making this
12 Law applicable to the taxing district. For purposes of this
13 Section, in determining whether a majority of the equalized
14 assessed valuation of the taxing district is located in one
15 or more counties that have approved a referendum under this
16 Section, the equalized assessed valuation of the taxing
17 district in any affected county shall be included with the
18 equalized assessed value of the taxing district in counties
19 that have approved the referendum.

20 (f) Immediately after a referendum is held under this
21 Section, the county clerk of the county holding the referendum
22 shall give notice of the referendum having been held and its
23 results to all taxing districts that have all or a portion of
24 their equalized assessed valuation located in the county, the
25 county clerk of any other county in which any of the equalized
26 assessed valuation of any taxing district is located, and the

1 Department of Revenue. After the last referendum affecting a
2 multi-county taxing district is held, the Department of Revenue
3 shall determine whether the taxing district is subject to this
4 Law and, if so, shall notify the taxing district and the county
5 clerks of all of the counties in which a portion of the
6 equalized assessed valuation of the taxing district is located
7 that, beginning the following January 1, the taxing district is
8 subject to this Law. For each taxing district subject to
9 paragraph (2) of subsection (e) of this Section, the Department
10 of Revenue shall notify the taxing district and the county
11 clerks of all of the counties in which a portion of the
12 equalized assessed valuation of the taxing district is located
13 that, beginning January 1, 1997, the taxing district is subject
14 to this Law.

15 (g) Referenda held under this Section shall be conducted in
16 accordance with the Election Code.

17 (Source: P.A. 89-510, eff. 7-11-96; 89-718, eff. 3-7-97.)

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.