



Sen. Karen McConnaughay

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1 AMENDMENT TO HOUSE BILL 5311

2 AMENDMENT NO. _____. Amend House Bill 5311 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding
5 Division 7 to Article 18 as follows:

6 (35 ILCS 200/Art. 18 Div. 7 heading new)

7 Division 7. Township Property Tax Extension Freeze Law.

8 (35 ILCS 200/18-280 new)

9 Sec. 18-280. Short title; definitions. This Division 7 may
10 be cited as the Township Property Tax Extension Freeze Law.

11 As used in this Division 7:

12 "Aggregate extension" means the annual corporate extension
13 for the town fund of the township, excluding highway funds,
14 general assistance funds, and any special purpose extensions.

15 "Town fund" means the fund or funds for which moneys are

1 appropriated by townships for general operating expenses in
2 compliance with Section 3 of the Illinois Municipal Budget Law.

3 "Current year" means the 2014 levy year.

4 "Special purpose extensions" include, but are not limited
5 to, extensions for levies made on an annual basis for
6 unemployment and workers' compensation, self-insurance,
7 contributions to pension plans, whether levied annually or not.
8 The extension for a special service area is not included in the
9 aggregate extension.

10 "Aggregate extension base" means the township's aggregate
11 extension for the 2013 levy year.

12 "New property" means (i) the assessed value, after final
13 board of review or board of appeals action, of new improvements
14 or additions to existing improvements on any parcel of real
15 property that increase the assessed value of that real property
16 during the levy year multiplied by the equalization factor
17 issued by the Department under Section 17-30 and (ii) the
18 assessed value, after final board of review or board of appeals
19 action, of real property not exempt from real estate taxation,
20 which real property was exempt from real estate taxation for
21 any portion of the immediately preceding levy year, multiplied
22 by the equalization factor issued by the Department under
23 Section 17-30.

24 "Recovered tax increment value" means the amount of the
25 current year's equalized assessed value, in the first year
26 after a city terminates the designation of an area as a

1 redevelopment project area previously established under the
2 Tax Increment Allocation Development Act of the Illinois
3 Municipal Code, previously established under the Industrial
4 Jobs Recovery Law of the Illinois Municipal Code, or previously
5 established under the Economic Development Area Tax Increment
6 Allocation Act, of each taxable lot, block, tract, or parcel of
7 real property in the redevelopment project area over and above
8 the initial equalized assessed value of each property in the
9 redevelopment project area.

10 Except as otherwise provided in this Division, "limiting
11 rate" means a fraction the numerator of which is the aggregate
12 extension base and the denominator of which is the current
13 year's equalized assessed value of all real property in the
14 territory under the jurisdiction of the township during the
15 2013 levy year. The denominator shall not include new property
16 and shall not include the recovered tax increment value.

17 "Natural disaster" means an occurrence of widespread or
18 severe damage or loss of property resulting from any
19 catastrophic cause including, but not limited to, fire, flood,
20 earthquake, wind, storm, or extended period of severe inclement
21 weather.

22 "Proclaimed natural disaster" means a natural disaster
23 that has been proclaimed as such by the Governor or the
24 President of the United States.

1 Sec. 18-285. Township extensions.

2 (a) Notwithstanding any other provision of law, in counties
3 under township organization that are subject to the Property
4 Tax Extension Limitation Law, for the 2014 levy year, for those
5 townships with a population of 100,000 or less, according to
6 the most recent federal decennial census, for which the county
7 clerk extended taxes for any funds included in the aggregate
8 extension base for the 2013 levy year, the county clerk shall
9 extend a rate for the sum of the funds in the township's
10 aggregate extension base that is no greater than the limiting
11 rate. Notwithstanding any other provision of law, except as
12 provided in subsection (b), this Section limits the increase in
13 the township's 2014 aggregate extension to 0%. Notwithstanding
14 any other provision of law, this Section does not apply to
15 townships located in any county in which a proclaimed natural
16 disaster occurred at any time during calendar year 2013.
17 Notwithstanding any other provision of law, this Section does
18 not apply to the following townships: Orland, Bloom, Rich,
19 Stickney, Calumet, Berwyn, Cicero, Hanover, Leyden, Oak Park,
20 River Forest, and Riverside in Cook County; Addison,
21 Naperville, and Wayne in DuPage County; Antioch, Avon, Benton,
22 Cuba, Ela, Fremont, Grant, Lake Villa, Libertyville, Moraine,
23 Newport, Shields, Vernon, Warren, Wauconda, Waukegan, and West
24 Deerfield in Lake County; Channahon, DuPage, Jackson,
25 Lockport, Plainfield, Troy, and Wheatland in Will County;
26 Belvidere in Boone County; and Kendall and Oswego in Kendall

1 County.

2 (b) If and only if the township obtains referendum approval
3 for an increased limiting rate under Section 18-290, then the
4 county clerk shall extend a rate for the sum of the funds in
5 the township's aggregate extension base that is no greater than
6 the increased limiting rate.

7 (c) If the county clerk is required to reduce the aggregate
8 extension of a township under the provisions of this Division,
9 then the county clerk shall proportionally reduce the extension
10 for each fund included in the aggregate extension, unless a
11 different method of reduction is requested by the township.

12 (35 ILCS 200/18-290 new)

13 Sec. 18-290. Increased limiting rate. A township that is
14 subject to the limitation set forth in Section 18-285 may
15 increase its limiting rate for the 2014 levy year if and only
16 if the township submits the question at referendum before the
17 levy date for the applicable year, and if a majority of voters
18 voting on the issue approves adoption of the increased limiting
19 rate. Referenda shall be conducted at a regularly scheduled
20 election in accordance with the Election Code. The question
21 shall be presented in substantially the following manner:

22 Shall the limiting rate under the Township Property Tax
23 Extension Freeze Law for (township), Illinois, be
24 increased to (increased limiting rate)?

25 Votes shall be recorded as "Yes" or "No".

1 Section 90. The State Mandates Act is amended by adding
2 Section 8.38 as follows:

3 (30 ILCS 805/8.38 new)

4 Sec. 8.38. Exempt mandate. Notwithstanding Sections 6 and 8
5 of this Act, no reimbursement by the State is required for the
6 implementation of any mandate created by this amendatory Act of
7 the 98th General Assembly.

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