

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 Sections 18-185, 18-205, 18-213, and 18-214 and by adding
6 Section 18-242 as follows:

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5 may
9 be cited as the Property Tax Extension Limitation Law. As used
10 in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for
12 All Urban Consumers for all items published by the United
13 States Department of Labor.

14 "Extension limitation", for levy years prior to 2016, means
15 (a) the lesser of 5% or the percentage increase in the Consumer
16 Price Index during the 12-month calendar year preceding the
17 levy year or (b) the rate of increase approved by voters under
18 Section 18-205.

19 "Extension limitation", beginning in levy year 2016, means
20 0% or the rate of increase approved by the voters under Section
21 18-205.

22 "Affected county" means a county of 3,000,000 or more
23 inhabitants or a county contiguous to a county of 3,000,000 or

1 more inhabitants.

2 "Taxing district" has the same meaning provided in Section
3 1-150, except as otherwise provided in this Section. For the
4 1991 through 1994 levy years only, "taxing district" includes
5 only each non-home rule taxing district having the majority of
6 its 1990 equalized assessed value within any county or counties
7 contiguous to a county with 3,000,000 or more inhabitants.
8 Beginning with the 1995 levy year and through the 2015 levy
9 year, "taxing district" includes only each non-home rule taxing
10 district subject to this Law before the 1995 levy year and each
11 non-home rule taxing district not subject to this Law before
12 the 1995 levy year having the majority of its 1994 equalized
13 assessed value in an affected county or counties. Beginning
14 with the levy year in which this Law becomes applicable to a
15 taxing district as provided in Section 18-213, "taxing
16 district" also includes those taxing districts made subject to
17 this Law as provided in Section 18-213. Beginning with the 2016
18 levy year, "taxing district" means each unit of local
19 government, school district, or community college district in
20 the State with the power to levy taxes, including, but not
21 limited to, home rule units and taxing districts that were not
22 subject to this Law prior to the effective date of this
23 amendatory Act of the 99th General Assembly.

24 "Aggregate extension" for taxing districts to which this
25 Law applied before the 1995 levy year means the annual
26 corporate extension for the taxing district and those special

1 purpose extensions that are made annually for the taxing
2 district, excluding special purpose extensions: (a) made for
3 the taxing district to pay interest or principal on general
4 obligation bonds that were approved by referendum; (b) made for
5 any taxing district to pay interest or principal on general
6 obligation bonds issued before October 1, 1991; (c) made for
7 any taxing district to pay interest or principal on bonds
8 issued to refund or continue to refund those bonds issued
9 before October 1, 1991; (d) made for any taxing district to pay
10 interest or principal on bonds issued to refund or continue to
11 refund bonds issued after October 1, 1991 that were approved by
12 referendum; (e) made for any taxing district to pay interest or
13 principal on revenue bonds issued before October 1, 1991 for
14 payment of which a property tax levy or the full faith and
15 credit of the unit of local government is pledged; however, a
16 tax for the payment of interest or principal on those bonds
17 shall be made only after the governing body of the unit of
18 local government finds that all other sources for payment are
19 insufficient to make those payments; (f) made for payments
20 under a building commission lease when the lease payments are
21 for the retirement of bonds issued by the commission before
22 October 1, 1991, to pay for the building project; (g) made for
23 payments due under installment contracts entered into before
24 October 1, 1991; (h) made for payments of principal and
25 interest on bonds issued under the Metropolitan Water
26 Reclamation District Act to finance construction projects

1 initiated before October 1, 1991; (i) made for payments of
2 principal and interest on limited bonds, as defined in Section
3 3 of the Local Government Debt Reform Act, in an amount not to
4 exceed the debt service extension base less the amount in items
5 (b), (c), (e), and (h) of this definition for non-referendum
6 obligations, except obligations initially issued pursuant to
7 referendum; (j) made for payments of principal and interest on
8 bonds issued under Section 15 of the Local Government Debt
9 Reform Act; (k) made by a school district that participates in
10 the Special Education District of Lake County, created by
11 special education joint agreement under Section 10-22.31 of the
12 School Code, for payment of the school district's share of the
13 amounts required to be contributed by the Special Education
14 District of Lake County to the Illinois Municipal Retirement
15 Fund under Article 7 of the Illinois Pension Code; the amount
16 of any extension under this item (k) shall be certified by the
17 school district to the county clerk; (l) made to fund expenses
18 of providing joint recreational programs for the handicapped
19 under Section 5-8 of the Park District Code or Section 11-95-14
20 of the Illinois Municipal Code; (m) made for temporary
21 relocation loan repayment purposes pursuant to Sections 2-3.77
22 and 17-2.2d of the School Code; (n) made for payment of
23 principal and interest on any bonds issued under the authority
24 of Section 17-2.2d of the School Code; (o) made for
25 contributions to a firefighter's pension fund created under
26 Article 4 of the Illinois Pension Code, to the extent of the

1 amount certified under item (5) of Section 4-134 of the
2 Illinois Pension Code; and (p) made for road purposes in the
3 first year after a township assumes the rights, powers, duties,
4 assets, property, liabilities, obligations, and
5 responsibilities of a road district abolished under the
6 provisions of Section 6-133 of the Illinois Highway Code.

7 "Aggregate extension" for the taxing districts to which
8 this Law did not apply before the 1995 levy year (except taxing
9 districts subject to this Law in accordance with Section 18-213
10 or this amendatory Act of the 99th General Assembly) means the
11 annual corporate extension for the taxing district and those
12 special purpose extensions that are made annually for the
13 taxing district, excluding special purpose extensions: (a)
14 made for the taxing district to pay interest or principal on
15 general obligation bonds that were approved by referendum; (b)
16 made for any taxing district to pay interest or principal on
17 general obligation bonds issued before March 1, 1995; (c) made
18 for any taxing district to pay interest or principal on bonds
19 issued to refund or continue to refund those bonds issued
20 before March 1, 1995; (d) made for any taxing district to pay
21 interest or principal on bonds issued to refund or continue to
22 refund bonds issued after March 1, 1995 that were approved by
23 referendum; (e) made for any taxing district to pay interest or
24 principal on revenue bonds issued before March 1, 1995 for
25 payment of which a property tax levy or the full faith and
26 credit of the unit of local government is pledged; however, a

1 tax for the payment of interest or principal on those bonds
2 shall be made only after the governing body of the unit of
3 local government finds that all other sources for payment are
4 insufficient to make those payments; (f) made for payments
5 under a building commission lease when the lease payments are
6 for the retirement of bonds issued by the commission before
7 March 1, 1995 to pay for the building project; (g) made for
8 payments due under installment contracts entered into before
9 March 1, 1995; (h) made for payments of principal and interest
10 on bonds issued under the Metropolitan Water Reclamation
11 District Act to finance construction projects initiated before
12 October 1, 1991; (h-4) made for stormwater management purposes
13 by the Metropolitan Water Reclamation District of Greater
14 Chicago under Section 12 of the Metropolitan Water Reclamation
15 District Act; (i) made for payments of principal and interest
16 on limited bonds, as defined in Section 3 of the Local
17 Government Debt Reform Act, in an amount not to exceed the debt
18 service extension base less the amount in items (b), (c), and
19 (e) of this definition for non-referendum obligations, except
20 obligations initially issued pursuant to referendum and bonds
21 described in subsection (h) of this definition; (j) made for
22 payments of principal and interest on bonds issued under
23 Section 15 of the Local Government Debt Reform Act; (k) made
24 for payments of principal and interest on bonds authorized by
25 Public Act 88-503 and issued under Section 20a of the Chicago
26 Park District Act for aquarium or museum projects; (l) made for

1 payments of principal and interest on bonds authorized by
2 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
3 21.2 of the Cook County Forest Preserve District Act, (ii)
4 issued under Section 42 of the Cook County Forest Preserve
5 District Act for zoological park projects, or (iii) issued
6 under Section 44.1 of the Cook County Forest Preserve District
7 Act for botanical gardens projects; (m) made pursuant to
8 Section 34-53.5 of the School Code, whether levied annually or
9 not; (n) made to fund expenses of providing joint recreational
10 programs for the handicapped under Section 5-8 of the Park
11 District Code or Section 11-95-14 of the Illinois Municipal
12 Code; (o) made by the Chicago Park District for recreational
13 programs for the handicapped under subsection (c) of Section
14 7.06 of the Chicago Park District Act; (p) made for
15 contributions to a firefighter's pension fund created under
16 Article 4 of the Illinois Pension Code, to the extent of the
17 amount certified under item (5) of Section 4-134 of the
18 Illinois Pension Code; and (q) made by Ford Heights School
19 District 169 under Section 17-9.02 of the School Code.

20 "Aggregate extension" for all taxing districts to which
21 this Law applies in accordance with Section 18-213, except for
22 those taxing districts subject to paragraph (2) of subsection
23 (e) of Section 18-213, means the annual corporate extension for
24 the taxing district and those special purpose extensions that
25 are made annually for the taxing district, excluding special
26 purpose extensions: (a) made for the taxing district to pay

1 interest or principal on general obligation bonds that were
2 approved by referendum; (b) made for any taxing district to pay
3 interest or principal on general obligation bonds issued before
4 the date on which the referendum making this Law applicable to
5 the taxing district is held; (c) made for any taxing district
6 to pay interest or principal on bonds issued to refund or
7 continue to refund those bonds issued before the date on which
8 the referendum making this Law applicable to the taxing
9 district is held; (d) made for any taxing district to pay
10 interest or principal on bonds issued to refund or continue to
11 refund bonds issued after the date on which the referendum
12 making this Law applicable to the taxing district is held if
13 the bonds were approved by referendum after the date on which
14 the referendum making this Law applicable to the taxing
15 district is held; (e) made for any taxing district to pay
16 interest or principal on revenue bonds issued before the date
17 on which the referendum making this Law applicable to the
18 taxing district is held for payment of which a property tax
19 levy or the full faith and credit of the unit of local
20 government is pledged; however, a tax for the payment of
21 interest or principal on those bonds shall be made only after
22 the governing body of the unit of local government finds that
23 all other sources for payment are insufficient to make those
24 payments; (f) made for payments under a building commission
25 lease when the lease payments are for the retirement of bonds
26 issued by the commission before the date on which the

1 referendum making this Law applicable to the taxing district is
2 held to pay for the building project; (g) made for payments due
3 under installment contracts entered into before the date on
4 which the referendum making this Law applicable to the taxing
5 district is held; (h) made for payments of principal and
6 interest on limited bonds, as defined in Section 3 of the Local
7 Government Debt Reform Act, in an amount not to exceed the debt
8 service extension base less the amount in items (b), (c), and
9 (e) of this definition for non-referendum obligations, except
10 obligations initially issued pursuant to referendum; (i) made
11 for payments of principal and interest on bonds issued under
12 Section 15 of the Local Government Debt Reform Act; (j) made
13 for a qualified airport authority to pay interest or principal
14 on general obligation bonds issued for the purpose of paying
15 obligations due under, or financing airport facilities
16 required to be acquired, constructed, installed or equipped
17 pursuant to, contracts entered into before March 1, 1996 (but
18 not including any amendments to such a contract taking effect
19 on or after that date); (k) made to fund expenses of providing
20 joint recreational programs for the handicapped under Section
21 5-8 of the Park District Code or Section 11-95-14 of the
22 Illinois Municipal Code; (l) made for contributions to a
23 firefighter's pension fund created under Article 4 of the
24 Illinois Pension Code, to the extent of the amount certified
25 under item (5) of Section 4-134 of the Illinois Pension Code;
26 and (m) made for the taxing district to pay interest or

1 principal on general obligation bonds issued pursuant to
2 Section 19-3.10 of the School Code.

3 "Aggregate extension" for all taxing districts to which
4 this Law applies in accordance with paragraph (2) of subsection
5 (e) of Section 18-213 or this amendatory Act of the 99th
6 General Assembly means the annual corporate extension for the
7 taxing district and those special purpose extensions that are
8 made annually for the taxing district, excluding special
9 purpose extensions: (a) made for the taxing district to pay
10 interest or principal on general obligation bonds that were
11 approved by referendum; (b) made for any taxing district to pay
12 interest or principal on general obligation bonds issued before
13 the effective date of this amendatory Act of 1997; (c) made for
14 any taxing district to pay interest or principal on bonds
15 issued to refund or continue to refund those bonds issued
16 before the effective date of this amendatory Act of 1997; (d)
17 made for any taxing district to pay interest or principal on
18 bonds issued to refund or continue to refund bonds issued after
19 the effective date of this amendatory Act of 1997 if the bonds
20 were approved by referendum after the effective date of this
21 amendatory Act of 1997; (e) made for any taxing district to pay
22 interest or principal on revenue bonds issued before the
23 effective date of this amendatory Act of 1997 for payment of
24 which a property tax levy or the full faith and credit of the
25 unit of local government is pledged; however, a tax for the
26 payment of interest or principal on those bonds shall be made

1 only after the governing body of the unit of local government
2 finds that all other sources for payment are insufficient to
3 make those payments; (f) made for payments under a building
4 commission lease when the lease payments are for the retirement
5 of bonds issued by the commission before the effective date of
6 this amendatory Act of 1997 to pay for the building project;
7 (g) made for payments due under installment contracts entered
8 into before the effective date of this amendatory Act of 1997;
9 (h) made for payments of principal and interest on limited
10 bonds, as defined in Section 3 of the Local Government Debt
11 Reform Act, in an amount not to exceed the debt service
12 extension base less the amount in items (b), (c), and (e) of
13 this definition for non-referendum obligations, except
14 obligations initially issued pursuant to referendum; (i) made
15 for payments of principal and interest on bonds issued under
16 Section 15 of the Local Government Debt Reform Act; (j) made
17 for a qualified airport authority to pay interest or principal
18 on general obligation bonds issued for the purpose of paying
19 obligations due under, or financing airport facilities
20 required to be acquired, constructed, installed or equipped
21 pursuant to, contracts entered into before March 1, 1996 (but
22 not including any amendments to such a contract taking effect
23 on or after that date); (k) made to fund expenses of providing
24 joint recreational programs for the handicapped under Section
25 5-8 of the Park District Code or Section 11-95-14 of the
26 Illinois Municipal Code; and (l) made for contributions to a

1 firefighter's pension fund created under Article 4 of the
2 Illinois Pension Code, to the extent of the amount certified
3 under item (5) of Section 4-134 of the Illinois Pension Code.

4 "Debt service extension base" means an amount equal to that
5 portion of the extension for a taxing district for the 1994
6 levy year, or for those taxing districts subject to this Law in
7 accordance with Section 18-213, except for those subject to
8 paragraph (2) of subsection (e) of Section 18-213, for the levy
9 year in which the referendum making this Law applicable to the
10 taxing district is held, or for those taxing districts subject
11 to this Law in accordance with paragraph (2) of subsection (e)
12 of Section 18-213 for the 1996 levy year, constituting an
13 extension for payment of principal and interest on bonds issued
14 by the taxing district without referendum, but not including
15 excluded non-referendum bonds. For park districts (i) that were
16 first subject to this Law in 1991 or 1995 and (ii) whose
17 extension for the 1994 levy year for the payment of principal
18 and interest on bonds issued by the park district without
19 referendum (but not including excluded non-referendum bonds)
20 was less than 51% of the amount for the 1991 levy year
21 constituting an extension for payment of principal and interest
22 on bonds issued by the park district without referendum (but
23 not including excluded non-referendum bonds), "debt service
24 extension base" means an amount equal to that portion of the
25 extension for the 1991 levy year constituting an extension for
26 payment of principal and interest on bonds issued by the park

1 district without referendum (but not including excluded
2 non-referendum bonds). A debt service extension base
3 established or increased at any time pursuant to any provision
4 of this Law, except Section 18-212, shall be increased each
5 year commencing with the later of (i) the 2009 levy year or
6 (ii) the first levy year in which this Law becomes applicable
7 to the taxing district, by the lesser of 5% or the percentage
8 increase in the Consumer Price Index during the 12-month
9 calendar year preceding the levy year. The debt service
10 extension base may be established or increased as provided
11 under Section 18-212. "Excluded non-referendum bonds" means
12 (i) bonds authorized by Public Act 88-503 and issued under
13 Section 20a of the Chicago Park District Act for aquarium and
14 museum projects; (ii) bonds issued under Section 15 of the
15 Local Government Debt Reform Act; or (iii) refunding
16 obligations issued to refund or to continue to refund
17 obligations initially issued pursuant to referendum.

18 "Special purpose extensions" include, but are not limited
19 to, extensions for levies made on an annual basis for
20 unemployment and workers' compensation, self-insurance,
21 contributions to pension plans, and extensions made pursuant to
22 Section 6-601 of the Illinois Highway Code for a road
23 district's permanent road fund whether levied annually or not.
24 The extension for a special service area is not included in the
25 aggregate extension.

26 "Aggregate extension base" means the taxing district's

1 last preceding aggregate extension as adjusted under Sections
2 18-135, 18-215, and 18-230. An adjustment under Section 18-135
3 shall be made for the 2007 levy year and all subsequent levy
4 years whenever one or more counties within which a taxing
5 district is located (i) used estimated valuations or rates when
6 extending taxes in the taxing district for the last preceding
7 levy year that resulted in the over or under extension of
8 taxes, or (ii) increased or decreased the tax extension for the
9 last preceding levy year as required by Section 18-135(c).
10 Whenever an adjustment is required under Section 18-135, the
11 aggregate extension base of the taxing district shall be equal
12 to the amount that the aggregate extension of the taxing
13 district would have been for the last preceding levy year if
14 either or both (i) actual, rather than estimated, valuations or
15 rates had been used to calculate the extension of taxes for the
16 last levy year, or (ii) the tax extension for the last
17 preceding levy year had not been adjusted as required by
18 subsection (c) of Section 18-135.

19 Notwithstanding any other provision of law, for levy year
20 2012, the aggregate extension base for West Northfield School
21 District No. 31 in Cook County shall be \$12,654,592.

22 "Levy year" has the same meaning as "year" under Section
23 1-155.

24 "New property" means (i) the assessed value, after final
25 board of review or board of appeals action, of new improvements
26 or additions to existing improvements on any parcel of real

1 property that increase the assessed value of that real property
2 during the levy year multiplied by the equalization factor
3 issued by the Department under Section 17-30, (ii) the assessed
4 value, after final board of review or board of appeals action,
5 of real property not exempt from real estate taxation, which
6 real property was exempt from real estate taxation for any
7 portion of the immediately preceding levy year, multiplied by
8 the equalization factor issued by the Department under Section
9 17-30, including the assessed value, upon final stabilization
10 of occupancy after new construction is complete, of any real
11 property located within the boundaries of an otherwise or
12 previously exempt military reservation that is intended for
13 residential use and owned by or leased to a private corporation
14 or other entity, (iii) in counties that classify in accordance
15 with Section 4 of Article IX of the Illinois Constitution, an
16 incentive property's additional assessed value resulting from
17 a scheduled increase in the level of assessment as applied to
18 the first year final board of review market value, and (iv) any
19 increase in assessed value due to oil or gas production from an
20 oil or gas well required to be permitted under the Hydraulic
21 Fracturing Regulatory Act that was not produced in or accounted
22 for during the previous levy year. In addition, the county
23 clerk in a county containing a population of 3,000,000 or more
24 shall include in the 1997 recovered tax increment value for any
25 school district, any recovered tax increment value that was
26 applicable to the 1995 tax year calculations.

1 "Qualified airport authority" means an airport authority
2 organized under the Airport Authorities Act and located in a
3 county bordering on the State of Wisconsin and having a
4 population in excess of 200,000 and not greater than 500,000.

5 "Recovered tax increment value" means, except as otherwise
6 provided in this paragraph, the amount of the current year's
7 equalized assessed value, in the first year after a
8 municipality terminates the designation of an area as a
9 redevelopment project area previously established under the
10 Tax Increment Allocation Development Act in the Illinois
11 Municipal Code, previously established under the Industrial
12 Jobs Recovery Law in the Illinois Municipal Code, previously
13 established under the Economic Development Project Area Tax
14 Increment Act of 1995, or previously established under the
15 Economic Development Area Tax Increment Allocation Act, of each
16 taxable lot, block, tract, or parcel of real property in the
17 redevelopment project area over and above the initial equalized
18 assessed value of each property in the redevelopment project
19 area. For the taxes which are extended for the 1997 levy year,
20 the recovered tax increment value for a non-home rule taxing
21 district that first became subject to this Law for the 1995
22 levy year because a majority of its 1994 equalized assessed
23 value was in an affected county or counties shall be increased
24 if a municipality terminated the designation of an area in 1993
25 as a redevelopment project area previously established under
26 the Tax Increment Allocation Development Act in the Illinois

1 Municipal Code, previously established under the Industrial
2 Jobs Recovery Law in the Illinois Municipal Code, or previously
3 established under the Economic Development Area Tax Increment
4 Allocation Act, by an amount equal to the 1994 equalized
5 assessed value of each taxable lot, block, tract, or parcel of
6 real property in the redevelopment project area over and above
7 the initial equalized assessed value of each property in the
8 redevelopment project area. In the first year after a
9 municipality removes a taxable lot, block, tract, or parcel of
10 real property from a redevelopment project area established
11 under the Tax Increment Allocation Development Act in the
12 Illinois Municipal Code, the Industrial Jobs Recovery Law in
13 the Illinois Municipal Code, or the Economic Development Area
14 Tax Increment Allocation Act, "recovered tax increment value"
15 means the amount of the current year's equalized assessed value
16 of each taxable lot, block, tract, or parcel of real property
17 removed from the redevelopment project area over and above the
18 initial equalized assessed value of that real property before
19 removal from the redevelopment project area.

20 Except as otherwise provided in this Section, "limiting
21 rate" means a fraction the numerator of which is the last
22 preceding aggregate extension base times an amount equal to one
23 plus the extension limitation defined in this Section and the
24 denominator of which is the current year's equalized assessed
25 value of all real property in the territory under the
26 jurisdiction of the taxing district during the prior levy year.

1 For those taxing districts that reduced their aggregate
2 extension for the last preceding levy year, the highest
3 aggregate extension in any of the last 3 preceding levy years
4 shall be used for the purpose of computing the limiting rate.
5 The denominator shall not include new property or the recovered
6 tax increment value. If a new rate, a rate decrease, or a
7 limiting rate increase has been approved at an election held
8 after March 21, 2006, then (i) the otherwise applicable
9 limiting rate shall be increased by the amount of the new rate
10 or shall be reduced by the amount of the rate decrease, as the
11 case may be, or (ii) in the case of a limiting rate increase,
12 the limiting rate shall be equal to the rate set forth in the
13 proposition approved by the voters for each of the years
14 specified in the proposition, after which the limiting rate of
15 the taxing district shall be calculated as otherwise provided.
16 In the case of a taxing district that obtained referendum
17 approval for an increased limiting rate on March 20, 2012, the
18 limiting rate for tax year 2012 shall be the rate that
19 generates the approximate total amount of taxes extendable for
20 that tax year, as set forth in the proposition approved by the
21 voters; this rate shall be the final rate applied by the county
22 clerk for the aggregate of all capped funds of the district for
23 tax year 2012.

24 (Source: P.A. 97-611, eff. 1-1-12; 97-1154, eff. 1-25-13; 98-6,
25 eff. 3-29-13; 98-23, eff. 6-17-13.)

1 (35 ILCS 200/18-205)

2 Sec. 18-205. Referendum to increase the extension
3 limitation. A taxing district is limited to an extension
4 limitation as defined in Section 18-185 ~~of 5% or the percentage~~
5 ~~increase in the Consumer Price Index during the 12 month~~
6 ~~calendar year preceding the levy year, whichever is less.~~ A
7 taxing district may increase its extension limitation for one
8 or more levy years if that taxing district holds a referendum
9 before the levy date for the first levy year at which a
10 majority of voters voting on the issue approves adoption of a
11 higher extension limitation. Referenda shall be conducted at a
12 regularly scheduled election in accordance with the Election
13 Code. For referenda to increase the extension limitation for
14 levy years prior to 2016, the ~~The~~ question shall be presented
15 in substantially the following manner ~~for all elections held~~
16 ~~after March 21, 2006:~~

17 Shall the extension limitation under the Property Tax
18 Extension Limitation Law for (insert the legal name,
19 number, if any, and county or counties of the taxing
20 district and geographic or other common name by which a
21 school or community college district is known and referred
22 to), Illinois, be increased from the lesser of 5% or the
23 percentage increase in the Consumer Price Index over the
24 prior levy year to (insert the percentage of the proposed
25 increase)% per year for (insert each levy year for which
26 the increased extension limitation will apply)?

1 For referenda to increase the extension limitation for levy
2 year 2016 and thereafter, the question shall be presented in
3 substantially the following manner:

4 Shall the extension limitation under the Property Tax
5 Extension Limitation Law for (insert the legal name,
6 number, if any, and county or counties of the taxing
7 district and geographic or other common name by which a
8 school or community college district is known and referred
9 to), Illinois, be increased from 0% to (insert the
10 percentage of the proposed increase)% per year for (insert
11 each levy year for which the increased extension limitation
12 will apply)?

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

14 If a majority of voters voting on the issue approves the
15 adoption of the increase, the increase shall be applicable for
16 each levy year specified.

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

22 (1) For the (insert the first levy year for which the
23 increased extension limitation will be applicable) levy
24 year the approximate amount of the additional tax
25 extendable against property containing a single family
26 residence and having a fair market value at the time of the

1 referendum of \$100,000 is estimated to be \$....

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

14 Paragraph (2) shall be included only if the increased
15 extension limitation will be applicable for more than one year
16 and shall list each levy year for which the increased extension
17 limitation will be applicable. The additional tax shown for
18 each levy year shall be the approximate dollar amount of the
19 increase over the amount of the most recently completed
20 extension at the time the submission of the question is
21 initiated by the taxing district. The approximate amount of the
22 additional tax extendable shown in paragraphs (1) and (2) shall
23 be calculated by multiplying \$100,000 (the fair market value of
24 the property without regard to any property tax exemptions) by
25 (i) the percentage level of assessment prescribed for that
26 property by statute, or by ordinance of the county board in

1 counties that classify property for purposes of taxation in
2 accordance with Section 4 of Article IX of the Illinois
3 Constitution; (ii) the most recent final equalization factor
4 certified to the county clerk by the Department of Revenue at
5 the time the taxing district initiates the submission of the
6 proposition to the electors; (iii) the last known aggregate
7 extension base of the taxing district at the time the
8 submission of the question is initiated by the taxing district;
9 and (iv) the difference between the percentage increase
10 proposed in the question and (A) the lesser of 5% or the
11 percentage increase in the Consumer Price Index for the prior
12 levy year (or an estimate of the percentage increase for the
13 prior levy year if the increase is unavailable at the time the
14 submission of the question is initiated by the taxing district)
15 or (B) 0%, as applicable; and dividing the result by the last
16 known equalized assessed value of the taxing district at the
17 time the submission of the question is initiated by the taxing
18 district. This amendatory Act of the 97th General Assembly is
19 intended to clarify the existing requirements of this Section,
20 and shall not be construed to validate any prior non-compliant
21 referendum language. Any notice required to be published in
22 connection with the submission of the question shall also
23 contain this supplemental information and shall not contain any
24 other supplemental information. Any error, miscalculation, or
25 inaccuracy in computing any amount set forth on the ballot or
26 in the notice that is not deliberate shall not invalidate or

1 affect the validity of any proposition approved. Notice of the
2 referendum shall be published and posted as otherwise required
3 by law, and the submission of the question shall be initiated
4 as provided by law.

5 (Source: P.A. 97-1087, eff. 8-24-12.)

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) Prior to levy year 2016, the ~~The~~ county board of a
17 county that is not subject to this Law may, by ordinance or
18 resolution, submit to the voters of the county the question of
19 whether to make all non-home rule taxing districts that have
20 all or a portion of their equalized assessed valuation situated
21 in the county subject to this Law in the manner set forth in
22 this Section.

23 For purposes of this Section only:

24 "Taxing district" has the same meaning provided in Section
25 1-150.

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

4 (c) The ordinance or resolution shall request the
5 submission of the proposition at any election, except a
6 consolidated primary election, for the purpose of voting for or
7 against making the Property Tax Extension Limitation Law
8 applicable to all non-home rule taxing districts that have all
9 or a portion of their equalized assessed valuation situated in
10 the county.

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

13 Shall the Property Tax Extension Limitation Law (35
14 ILCS 200/18-185 through 18-245), which limits annual
15 property tax extension increases, apply to non-home rule
16 taxing districts with all or a portion of their equalized
17 assessed valuation located in (name of county)?

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

19 (d) The county clerk shall order the proposition submitted
20 to the electors of the county at the election specified in the
21 ordinance or resolution. If part of the county is under the
22 jurisdiction of a board or boards of election commissioners,
23 the county clerk shall submit a certified copy of the ordinance
24 or resolution to each board of election commissioners, which
25 shall order the proposition submitted to the electors of the
26 taxing district within its jurisdiction at the election

1 specified in the ordinance or resolution.

2 (e) (1) With respect to taxing districts having all of
3 their equalized assessed valuation located in the county,
4 if a majority of the votes cast on the proposition are in
5 favor of the proposition, then this Law becomes applicable
6 to the taxing district beginning on January 1 of the year
7 following the date of the referendum.

8 (2) With respect to taxing districts that meet all the
9 following conditions this Law shall become applicable to
10 the taxing district beginning on January 1, 1997. The
11 districts to which this paragraph (2) is applicable

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

14 (B) have equalized assessed valuation in an
15 affected county,

16 (C) meet the condition that each county, other than
17 an affected county, in which any of the equalized
18 assessed valuation of the taxing district is located
19 has held a referendum under this Section at any
20 election, except a consolidated primary election, held
21 prior to the effective date of this amendatory Act of
22 1997, and

23 (D) have a majority of the district's equalized
24 assessed valuation located in one or more counties in
25 each of which the voters have approved a referendum
26 under this Section prior to the effective date of this

1 amendatory Act of 1997. For purposes of this Section,
2 in determining whether a majority of the equalized
3 assessed valuation of the taxing district is located in
4 one or more counties in which the voters have approved
5 a referendum under this Section, the equalized
6 assessed valuation of the taxing district in any
7 affected county shall be included with the equalized
8 assessed value of the taxing district in counties in
9 which the voters have approved the referendum.

10 (3) With respect to taxing districts that do not have
11 all of their equalized assessed valuation located in a
12 single county and to which paragraph (2) of subsection (e)
13 is not applicable, if each county other than an affected
14 county in which any of the equalized assessed valuation of
15 the taxing district is located has held a referendum under
16 this Section at any election, except a consolidated primary
17 election, held in any year and if a majority of the
18 equalized assessed valuation of the taxing district is
19 located in one or more counties that have each approved a
20 referendum under this Section, then this Law shall become
21 applicable to the taxing district on January 1 of the year
22 following the year in which the last referendum in a county
23 in which the taxing district has any equalized assessed
24 valuation is held. For the purposes of this Law, the last
25 referendum shall be deemed to be the referendum making this
26 Law applicable to the taxing district. For purposes of this

1 Section, in determining whether a majority of the equalized
2 assessed valuation of the taxing district is located in one
3 or more counties that have approved a referendum under this
4 Section, the equalized assessed valuation of the taxing
5 district in any affected county shall be included with the
6 equalized assessed value of the taxing district in counties
7 that have approved the referendum.

8 (f) Immediately after a referendum is held under this
9 Section, the county clerk of the county holding the referendum
10 shall give notice of the referendum having been held and its
11 results to all taxing districts that have all or a portion of
12 their equalized assessed valuation located in the county, the
13 county clerk of any other county in which any of the equalized
14 assessed valuation of any taxing district is located, and the
15 Department of Revenue. After the last referendum affecting a
16 multi-county taxing district is held, the Department of Revenue
17 shall determine whether the taxing district is subject to this
18 Law and, if so, shall notify the taxing district and the county
19 clerks of all of the counties in which a portion of the
20 equalized assessed valuation of the taxing district is located
21 that, beginning the following January 1, the taxing district is
22 subject to this Law. For each taxing district subject to
23 paragraph (2) of subsection (e) of this Section, the Department
24 of Revenue shall notify the taxing district and the county
25 clerks of all of the counties in which a portion of the
26 equalized assessed valuation of the taxing district is located

1 that, beginning January 1, 1997, the taxing district is subject
2 to this Law.

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

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

6 (35 ILCS 200/18-214)

7 Sec. 18-214. Referenda on removal of the applicability of
8 the Property Tax Extension Limitation Law to non-home rule
9 taxing districts.

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

17 (b) For purposes of this Section only:

18 "Taxing district" means any non-home rule taxing district
19 that became subject to this Law under Section 18-213 of this
20 Law.

21 "Equalized assessed valuation" means the equalized
22 assessed valuation for a taxing district for the immediately
23 preceding levy year.

24 (c) The county board of a county that became subject to
25 this Law by a referendum approved by the voters of the county

1 under Section 18-213 may, by ordinance or resolution, in the
2 manner set forth in this Section, submit to the voters of the
3 county the question of whether this Law applies to all non-home
4 rule taxing districts that have all or a portion of their
5 equalized assessed valuation situated in the county in the
6 manner set forth in this Section.

7 (d) The ordinance or resolution shall request the
8 submission of the proposition at any election, except a
9 consolidated primary election, for the purpose of voting for or
10 against the continued application of the Property Tax Extension
11 Limitation Law to all non-home rule taxing districts that have
12 all or a portion of their equalized assessed valuation situated
13 in the county.

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

16 Shall the Property Tax Extension Limitation Law (35
17 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits
18 annual property tax extension increases, apply to non-home
19 rule taxing districts with all or a portion of their
20 equalized assessed valuation located in (name of county)?
21 Votes on the question shall be recorded as "yes" or "no".

22 (e) The county clerk shall order the proposition submitted
23 to the electors of the county at the election specified in the
24 ordinance or resolution. If part of the county is under the
25 jurisdiction of a board or boards of election commissioners,
26 the county clerk shall submit a certified copy of the ordinance

1 or resolution to each board of election commissioners, which
2 shall order the proposition submitted to the electors of the
3 taxing district within its jurisdiction at the election
4 specified in the ordinance or resolution.

5 (f) With respect to taxing districts having all of their
6 equalized assessed valuation located in one county, if a
7 majority of the votes cast on the proposition are against the
8 proposition, then this Law shall not apply to the taxing
9 district beginning on January 1 of the year following the date
10 of the referendum.

11 (g) With respect to taxing districts that do not have all
12 of their equalized assessed valuation located in a single
13 county, if both of the following conditions are met, then this
14 Law shall no longer apply to the taxing district beginning on
15 January 1 of the year following the date of the referendum.

16 (1) Each county in which the district has any equalized
17 assessed valuation must either, (i) have held a referendum
18 under this Section, (ii) be an affected county, or (iii)
19 have held a referendum under Section 18-213 at which the
20 voters rejected the proposition at the most recent election
21 at which the question was on the ballot in the county.

22 (2) The majority of the equalized assessed valuation of
23 the taxing district, other than any equalized assessed
24 valuation in an affected county, is in one or more counties
25 in which the voters rejected the proposition. For purposes
26 of this Section, in determining whether a majority of the

1 equalized assessed valuation of the taxing district is
2 located in one or more counties in which the voters have
3 rejected the proposition under this Section, the equalized
4 assessed valuation of any taxing district in a county which
5 has held a referendum under Section 18-213 at which the
6 voters rejected that proposition, at the most recent
7 election at which the question was on the ballot in the
8 county, will be included with the equalized assessed value
9 of the taxing district in counties in which the voters have
10 rejected the referendum held under this Section.

11 (h) Immediately after a referendum is held under this
12 Section, the county clerk of the county holding the referendum
13 shall give notice of the referendum having been held and its
14 results to all taxing districts that have all or a portion of
15 their equalized assessed valuation located in the county, the
16 county clerk of any other county in which any of the equalized
17 assessed valuation of any such taxing district is located, and
18 the Department of Revenue. After the last referendum affecting
19 a multi-county taxing district is held, the Department of
20 Revenue shall determine whether the taxing district is no
21 longer subject to this Law and, if the taxing district is no
22 longer subject to this Law, the Department of Revenue shall
23 notify the taxing district and the county clerks of all of the
24 counties in which a portion of the equalized assessed valuation
25 of the taxing district is located that, beginning on January 1
26 of the year following the date of the last referendum, the

1 taxing district is no longer subject to this Law.

2 (i) Notwithstanding any other provision of law, no
3 referendum may be submitted under this Section for levy year
4 2016 or thereafter.

5 (Source: P.A. 89-718, eff. 3-7-97.)

6 (35 ILCS 200/18-242 new)

7 Sec. 18-242. Home rule. This Division 5 is a limitation,
8 under subsection (g) of Section 6 of Article VII of the
9 Illinois Constitution, on the power of home rule units to tax.

10 Section 90. The State Mandates Act is amended by adding
11 Section 8.39 as follows:

12 (30 ILCS 805/8.39 new)

13 Sec. 8.39. Exempt mandate. Notwithstanding Sections 6 and 8
14 of this Act, no reimbursement by the State is required for the
15 implementation of any mandate created by this amendatory Act of
16 the 99th General Assembly.