



Rep. John E. Bradley

Filed: 9/18/2015

09900HB0685ham001

LRB099 04499 HLH 38229 a

1 AMENDMENT TO HOUSE BILL 685

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 685 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 18-185, 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

1 levy year or (b) the rate of increase approved by voters under  
2 Section 18-205.

3 "Extension limitation", beginning in levy year 2016, means  
4 0% or the rate of increase approved by the voters under Section  
5 18-205.

6 "Affected county" means a county of 3,000,000 or more  
7 inhabitants or a county contiguous to a county of 3,000,000 or  
8 more inhabitants.

9 "Taxing district" has the same meaning provided in Section  
10 1-150, except as otherwise provided in this Section. For the  
11 1991 through 1994 levy years only, "taxing district" includes  
12 only each non-home rule taxing district having the majority of  
13 its 1990 equalized assessed value within any county or counties  
14 contiguous to a county with 3,000,000 or more inhabitants.  
15 Beginning with the 1995 levy year, and through the 2015 levy  
16 year, "taxing district" includes only each non-home rule taxing  
17 district subject to this Law before the 1995 levy year and each  
18 non-home rule taxing district not subject to this Law before  
19 the 1995 levy year having the majority of its 1994 equalized  
20 assessed value in an affected county or counties. Beginning  
21 with the levy year in which this Law becomes applicable to a  
22 taxing district as provided in Section 18-213, "taxing  
23 district" also includes those taxing districts made subject to  
24 this Law as provided in Section 18-213. Beginning with the 2016  
25 levy year, "taxing district" means each unit of local  
26 government, school district, or community college district in

1 the State with the power to levy taxes, including, but not  
2 limited to, home rule units and taxing districts that were not  
3 subject to this Law prior to the effective date of this  
4 amendatory Act of the 99th General Assembly.

5 "Aggregate extension" for taxing districts to which this  
6 Law applied before the 1995 levy year means the annual  
7 corporate extension for the taxing district and those special  
8 purpose extensions that are made annually for the taxing  
9 district, excluding special purpose extensions: (a) made for  
10 the taxing district to pay interest or principal on general  
11 obligation bonds that were approved by referendum; (b) made for  
12 any taxing district to pay interest or principal on general  
13 obligation bonds issued before October 1, 1991; (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 October 1, 1991; (d) made for any taxing district to pay  
17 interest or principal on bonds issued to refund or continue to  
18 refund bonds issued after October 1, 1991 that were approved by  
19 referendum; (e) made for any taxing district to pay interest or  
20 principal on revenue bonds issued before October 1, 1991 for  
21 payment of which a property tax levy or the full faith and  
22 credit of the unit of local government is pledged; however, a  
23 tax for the payment of interest or principal on those bonds  
24 shall be made only after the governing body of the unit of  
25 local government finds that all other sources for payment are  
26 insufficient to make those payments; (f) made for payments

1 under a building commission lease when the lease payments are  
2 for the retirement of bonds issued by the commission before  
3 October 1, 1991, to pay for the building project; (g) made for  
4 payments due under installment contracts entered into before  
5 October 1, 1991; (h) made for payments of principal and  
6 interest on bonds issued under the Metropolitan Water  
7 Reclamation District Act to finance construction projects  
8 initiated before October 1, 1991; (i) made for payments of  
9 principal and interest on limited bonds, as defined in Section  
10 3 of the Local Government Debt Reform Act, in an amount not to  
11 exceed the debt service extension base less the amount in items  
12 (b), (c), (e), and (h) of this definition for non-referendum  
13 obligations, except obligations initially issued pursuant to  
14 referendum; (j) made for payments of principal and interest on  
15 bonds issued under Section 15 of the Local Government Debt  
16 Reform Act; (k) made by a school district that participates in  
17 the Special Education District of Lake County, created by  
18 special education joint agreement under Section 10-22.31 of the  
19 School Code, for payment of the school district's share of the  
20 amounts required to be contributed by the Special Education  
21 District of Lake County to the Illinois Municipal Retirement  
22 Fund under Article 7 of the Illinois Pension Code; the amount  
23 of any extension under this item (k) shall be certified by the  
24 school district to the county clerk; (l) made to fund expenses  
25 of providing joint recreational programs for persons with  
26 disabilities under Section 5-8 of the Park District Code or

1 Section 11-95-14 of the Illinois Municipal Code; (m) made for  
2 temporary relocation loan repayment purposes pursuant to  
3 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for  
4 payment of principal and interest on any bonds issued under the  
5 authority of Section 17-2.2d of the School Code; (o) made for  
6 contributions to a firefighter's pension fund created under  
7 Article 4 of the Illinois Pension Code, to the extent of the  
8 amount certified under item (5) of Section 4-134 of the  
9 Illinois Pension Code; and (p) made for road purposes in the  
10 first year after a township assumes the rights, powers, duties,  
11 assets, property, liabilities, obligations, and  
12 responsibilities of a road district abolished under the  
13 provisions of Section 6-133 of the Illinois Highway Code.

14 "Aggregate extension" for the taxing districts to which  
15 this Law did not apply before the 1995 levy year (except taxing  
16 districts subject to this Law in accordance with Section 18-213  
17 or this amendatory Act of the 99th General Assembly) means the  
18 annual corporate extension for the taxing district and those  
19 special purpose extensions that are made annually for the  
20 taxing district, excluding special purpose extensions: (a)  
21 made for the taxing district to pay interest or principal on  
22 general obligation bonds that were approved by referendum; (b)  
23 made for any taxing district to pay interest or principal on  
24 general obligation bonds issued before March 1, 1995; (c) made  
25 for any taxing district to pay interest or principal on bonds  
26 issued to refund or continue to refund those bonds issued

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

1 obligations initially issued pursuant to referendum and bonds  
2 described in subsection (h) of this definition; (j) made for  
3 payments of principal and interest on bonds issued under  
4 Section 15 of the Local Government Debt Reform Act; (k) made  
5 for payments of principal and interest on bonds authorized by  
6 Public Act 88-503 and issued under Section 20a of the Chicago  
7 Park District Act for aquarium or museum projects; (l) made for  
8 payments of principal and interest on bonds authorized by  
9 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section  
10 21.2 of the Cook County Forest Preserve District Act, (ii)  
11 issued under Section 42 of the Cook County Forest Preserve  
12 District Act for zoological park projects, or (iii) issued  
13 under Section 44.1 of the Cook County Forest Preserve District  
14 Act for botanical gardens projects; (m) made pursuant to  
15 Section 34-53.5 of the School Code, whether levied annually or  
16 not; (n) made to fund expenses of providing joint recreational  
17 programs for persons with disabilities under Section 5-8 of the  
18 Park District Code or Section 11-95-14 of the Illinois  
19 Municipal Code; (o) made by the Chicago Park District for  
20 recreational programs for persons with disabilities under  
21 subsection (c) of Section 7.06 of the Chicago Park District  
22 Act; (p) made for contributions to a firefighter's pension fund  
23 created under Article 4 of the Illinois Pension Code, to the  
24 extent of the amount certified under item (5) of Section 4-134  
25 of the Illinois Pension Code; and (q) made by Ford Heights  
26 School District 169 under Section 17-9.02 of the School Code.

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



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

1 joint recreational programs for persons with disabilities  
2 under Section 5-8 of the Park District Code or Section 11-95-14  
3 of the Illinois Municipal Code; (l) made for contributions to a  
4 firefighter's pension fund created under Article 4 of the  
5 Illinois Pension Code, to the extent of the amount certified  
6 under item (5) of Section 4-134 of the Illinois Pension Code;  
7 and (m) made for the taxing district to pay interest or  
8 principal on general obligation bonds issued pursuant to  
9 Section 19-3.10 of the School Code.

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

1 were approved by referendum after the effective date of this  
2 amendatory Act of 1997; (e) made for any taxing district to pay  
3 interest or principal on revenue bonds issued before the  
4 effective date of this amendatory Act of 1997 for payment of  
5 which a property tax levy or the full faith and credit of the  
6 unit of local government is pledged; however, a tax for the  
7 payment of interest or principal on those bonds shall be made  
8 only after the governing body of the unit of local government  
9 finds that all other sources for payment are insufficient to  
10 make those payments; (f) made for payments under a building  
11 commission lease when the lease payments are for the retirement  
12 of bonds issued by the commission before the effective date of  
13 this amendatory Act of 1997 to pay for the building project;  
14 (g) made for payments due under installment contracts entered  
15 into before the effective date of this amendatory Act of 1997;  
16 (h) made for payments of principal and interest on limited  
17 bonds, as defined in Section 3 of the Local Government Debt  
18 Reform Act, in an amount not to exceed the debt service  
19 extension base less the amount in items (b), (c), and (e) of  
20 this definition for non-referendum obligations, except  
21 obligations initially issued pursuant to referendum; (i) made  
22 for payments of principal and interest on bonds issued under  
23 Section 15 of the Local Government Debt Reform Act; (j) made  
24 for a qualified airport authority to pay interest or principal  
25 on general obligation bonds issued for the purpose of paying  
26 obligations due under, or financing airport facilities

1 required to be acquired, constructed, installed or equipped  
2 pursuant to, contracts entered into before March 1, 1996 (but  
3 not including any amendments to such a contract taking effect  
4 on or after that date); (k) made to fund expenses of providing  
5 joint recreational programs for persons with disabilities  
6 under Section 5-8 of the Park District Code or Section 11-95-14  
7 of the Illinois Municipal Code; and (l) made for contributions  
8 to a firefighter's pension fund created under Article 4 of the  
9 Illinois Pension Code, to the extent of the amount certified  
10 under item (5) of Section 4-134 of the Illinois Pension Code.

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

1 was less than 51% of the amount for the 1991 levy year  
2 constituting an extension for payment of principal and interest  
3 on bonds issued by the park district without referendum (but  
4 not including excluded non-referendum bonds), "debt service  
5 extension base" means an amount equal to that portion of the  
6 extension for the 1991 levy year constituting an extension for  
7 payment of principal and interest on bonds issued by the park  
8 district without referendum (but not including excluded  
9 non-referendum bonds). A debt service extension base  
10 established or increased at any time pursuant to any provision  
11 of this Law, except Section 18-212, shall be increased each  
12 year commencing with the later of (i) the 2009 levy year or  
13 (ii) the first levy year in which this Law becomes applicable  
14 to the taxing district, by the lesser of 5% or the percentage  
15 increase in the Consumer Price Index during the 12-month  
16 calendar year preceding the levy year. The debt service  
17 extension base may be established or increased as provided  
18 under Section 18-212. "Excluded non-referendum bonds" means  
19 (i) bonds authorized by Public Act 88-503 and issued under  
20 Section 20a of the Chicago Park District Act for aquarium and  
21 museum projects; (ii) bonds issued under Section 15 of the  
22 Local Government Debt Reform Act; or (iii) refunding  
23 obligations issued to refund or to continue to refund  
24 obligations initially issued pursuant to referendum.

25 "Special purpose extensions" include, but are not limited  
26 to, extensions for levies made on an annual basis for

1 unemployment and workers' compensation, self-insurance,  
2 contributions to pension plans, and extensions made pursuant to  
3 Section 6-601 of the Illinois Highway Code for a road  
4 district's permanent road fund whether levied annually or not.  
5 The extension for a special service area is not included in the  
6 aggregate extension.

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

26 Notwithstanding any other provision of law, for levy year

1 2012, the aggregate extension base for West Northfield School  
2 District No. 31 in Cook County shall be \$12,654,592.

3 "Levy year" has the same meaning as "year" under Section  
4 1-155.

5 "New property" means (i) the assessed value, after final  
6 board of review or board of appeals action, of new improvements  
7 or additions to existing improvements on any parcel of real  
8 property that increase the assessed value of that real property  
9 during the levy year multiplied by the equalization factor  
10 issued by the Department under Section 17-30, (ii) the assessed  
11 value, after final board of review or board of appeals action,  
12 of real property not exempt from real estate taxation, which  
13 real property was exempt from real estate taxation for any  
14 portion of the immediately preceding levy year, multiplied by  
15 the equalization factor issued by the Department under Section  
16 17-30, including the assessed value, upon final stabilization  
17 of occupancy after new construction is complete, of any real  
18 property located within the boundaries of an otherwise or  
19 previously exempt military reservation that is intended for  
20 residential use and owned by or leased to a private corporation  
21 or other entity, (iii) in counties that classify in accordance  
22 with Section 4 of Article IX of the Illinois Constitution, an  
23 incentive property's additional assessed value resulting from  
24 a scheduled increase in the level of assessment as applied to  
25 the first year final board of review market value, and (iv) any  
26 increase in assessed value due to oil or gas production from an

1 oil or gas well required to be permitted under the Hydraulic  
2 Fracturing Regulatory Act that was not produced in or accounted  
3 for during the previous levy year. In addition, the county  
4 clerk in a county containing a population of 3,000,000 or more  
5 shall include in the 1997 recovered tax increment value for any  
6 school district, any recovered tax increment value that was  
7 applicable to the 1995 tax year calculations.

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

12 "Recovered tax increment value" means, except as otherwise  
13 provided in this paragraph, the amount of the current year's  
14 equalized assessed value, in the first year after a  
15 municipality terminates the designation of an area as a  
16 redevelopment project area previously established under the  
17 Tax Increment Allocation Development Act in the Illinois  
18 Municipal Code, previously established under the Industrial  
19 Jobs Recovery Law in the Illinois Municipal Code, previously  
20 established under the Economic Development Project Area Tax  
21 Increment Act of 1995, or previously established under the  
22 Economic Development Area Tax Increment Allocation Act, of each  
23 taxable lot, block, tract, or parcel of real property in the  
24 redevelopment project area over and above the initial equalized  
25 assessed value of each property in the redevelopment project  
26 area. For the taxes which are extended for the 1997 levy year,



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

1           Except as otherwise provided in this Section, "limiting  
2     rate" means a fraction the numerator of which is the last  
3     preceding aggregate extension base times an amount equal to one  
4     plus the extension limitation defined in this Section and the  
5     denominator of which is the current year's equalized assessed  
6     value of all real property in the territory under the  
7     jurisdiction of the taxing district during the prior levy year.  
8     For those taxing districts that reduced their aggregate  
9     extension for the last preceding levy year, the highest  
10    aggregate extension in any of the last 3 preceding levy years  
11    shall be used for the purpose of computing the limiting rate.  
12    The denominator shall not include new property or the recovered  
13    tax increment value. If a new rate, a rate decrease, or a  
14    limiting rate increase has been approved at an election held  
15    after March 21, 2006, then (i) the otherwise applicable  
16    limiting rate shall be increased by the amount of the new rate  
17    or shall be reduced by the amount of the rate decrease, as the  
18    case may be, or (ii) in the case of a limiting rate increase,  
19    the limiting rate shall be equal to the rate set forth in the  
20    proposition approved by the voters for each of the years  
21    specified in the proposition, after which the limiting rate of  
22    the taxing district shall be calculated as otherwise provided.  
23    In the case of a taxing district that obtained referendum  
24    approval for an increased limiting rate on March 20, 2012, the  
25    limiting rate for tax year 2012 shall be the rate that  
26    generates the approximate total amount of taxes extendable for

1 that tax year, as set forth in the proposition approved by the  
2 voters; this rate shall be the final rate applied by the county  
3 clerk for the aggregate of all capped funds of the district for  
4 tax year 2012.

5 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,  
6 eff. 7-27-15.)

7 (35 ILCS 200/18-205)

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

23 Shall the extension limitation under the Property Tax  
24 Extension Limitation Law for (insert the legal name,  
25 number, if any, and county or counties of the taxing

1 district and geographic or other common name by which a  
2 school or community college district is known and referred  
3 to), Illinois, be increased from the lesser of 5% or the  
4 percentage increase in the Consumer Price Index over the  
5 prior levy year to (insert the percentage of the proposed  
6 increase)% per year for (insert each levy year for which  
7 the increased extension limitation will apply)?

8 For referenda to increase the extension limitation for levy  
9 year 2016 and thereafter, the question shall be presented in  
10 substantially the following manner:

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

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

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

24 The ballot for any question submitted pursuant to this  
25 Section shall have printed thereon, but not as a part of the  
26 question submitted, only the following supplemental

1 information (which shall be supplied to the election authority  
2 by the taxing district) in substantially the following form:

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

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

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

1 extension at the time the submission of the question is  
2 initiated by the taxing district. The approximate amount of the  
3 additional tax extendable shown in paragraphs (1) and (2) shall  
4 be calculated by multiplying \$100,000 (the fair market value of  
5 the property without regard to any property tax exemptions) by  
6 (i) the percentage level of assessment prescribed for that  
7 property by statute, or by ordinance of the county board in  
8 counties that classify property for purposes of taxation in  
9 accordance with Section 4 of Article IX of the Illinois  
10 Constitution; (ii) the most recent final equalization factor  
11 certified to the county clerk by the Department of Revenue at  
12 the time the taxing district initiates the submission of the  
13 proposition to the electors; (iii) the last known aggregate  
14 extension base of the taxing district at the time the  
15 submission of the question is initiated by the taxing district;  
16 and (iv) the difference between the percentage increase  
17 proposed in the question and (A) the lesser of 5% or the  
18 percentage increase in the Consumer Price Index for the prior  
19 levy year (or an estimate of the percentage increase for the  
20 prior levy year if the increase is unavailable at the time the  
21 submission of the question is initiated by the taxing district)  
22 or (B) 0%, as applicable; and dividing the result by the last  
23 known equalized assessed value of the taxing district at the  
24 time the submission of the question is initiated by the taxing  
25 district. This amendatory Act of the 97th General Assembly is  
26 intended to clarify the existing requirements of this Section,

1 and shall not be construed to validate any prior non-compliant  
2 referendum language. Any notice required to be published in  
3 connection with the submission of the question shall also  
4 contain this supplemental information and shall not contain any  
5 other supplemental information. Any error, miscalculation, or  
6 inaccuracy in computing any amount set forth on the ballot or  
7 in the notice that is not deliberate shall not invalidate or  
8 affect the validity of any proposition approved. Notice of the  
9 referendum shall be published and posted as otherwise required  
10 by law, and the submission of the question shall be initiated  
11 as provided by law.

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

13 (35 ILCS 200/18-213)

14 Sec. 18-213. Referenda on applicability of the Property Tax  
15 Extension Limitation Law.

16 (a) The provisions of this Section do not apply to a taxing  
17 district subject to this Law because a majority of its 1990  
18 equalized assessed value is in a county or counties contiguous  
19 to a county of 3,000,000 or more inhabitants, or because a  
20 majority of its 1994 equalized assessed value is in an affected  
21 county and the taxing district was not subject to this Law  
22 before the 1995 levy year.

23 (b) Prior to levy year 2016, the ~~The~~ county board of a  
24 county that is not subject to this Law may, by ordinance or  
25 resolution, submit to the voters of the county the question of

1 whether to make all non-home rule taxing districts that have  
2 all or a portion of their equalized assessed valuation situated  
3 in the county subject to this Law in the manner set forth in  
4 this Section.

5 For purposes of this Section only:

6 "Taxing district" has the same meaning provided in Section  
7 1-150.

8 "Equalized assessed valuation" means the equalized  
9 assessed valuation for a taxing district for the immediately  
10 preceding levy year.

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

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

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

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

26 (d) The county clerk shall order the proposition submitted



1 to the electors of the county at the election specified in the  
2 ordinance or resolution. If part of the county is under the  
3 jurisdiction of a board or boards of election commissioners,  
4 the county clerk shall submit a certified copy of the ordinance  
5 or resolution to each board of election commissioners, which  
6 shall order the proposition submitted to the electors of the  
7 taxing district within its jurisdiction at the election  
8 specified in the ordinance or resolution.

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

15 (2) With respect to taxing districts that meet all the  
16 following conditions this Law shall become applicable to  
17 the taxing district beginning on January 1, 1997. The  
18 districts to which this paragraph (2) is applicable

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

21 (B) have equalized assessed valuation in an  
22 affected county,

23 (C) meet the condition that each county, other than  
24 an affected county, in which any of the equalized  
25 assessed valuation of the taxing district is located  
26 has held a referendum under this Section at any

1 election, except a consolidated primary election, held  
2 prior to the effective date of this amendatory Act of  
3 1997, and

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

17 (3) With respect to taxing districts that do not have  
18 all of their equalized assessed valuation located in a  
19 single county and to which paragraph (2) of subsection (e)  
20 is not applicable, if each county other than an affected  
21 county in which any of the equalized assessed valuation of  
22 the taxing district is located has held a referendum under  
23 this Section at any election, except a consolidated primary  
24 election, held in any year and if a majority of the  
25 equalized assessed valuation of the taxing district is  
26 located in one or more counties that have each approved a

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

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

1 equalized assessed valuation of the taxing district is located  
2 that, beginning the following January 1, the taxing district is  
3 subject to this Law. For each taxing district subject to  
4 paragraph (2) of subsection (e) of this Section, the Department  
5 of Revenue shall notify the taxing district and the county  
6 clerks of all of the counties in which a portion of the  
7 equalized assessed valuation of the taxing district is located  
8 that, beginning January 1, 1997, the taxing district is subject  
9 to this Law.

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

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

13 (35 ILCS 200/18-214)

14 Sec. 18-214. Referenda on removal of the applicability of  
15 the Property Tax Extension Limitation Law to non-home rule  
16 taxing districts.

17 (a) The provisions of this Section do not apply to a taxing  
18 district that is subject to this Law because a majority of its  
19 1990 equalized assessed value is in a county or counties  
20 contiguous to a county of 3,000,000 or more inhabitants, or  
21 because a majority of its 1994 equalized assessed value is in  
22 an affected county and the taxing district was not subject to  
23 this Law before the 1995 levy year.

24 (b) For purposes of this Section only:

25 "Taxing district" means any non-home rule taxing district

1 that became subject to this Law under Section 18-213 of this  
2 Law.

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

6 (c) The county board of a county that became subject to  
7 this Law by a referendum approved by the voters of the county  
8 under Section 18-213 may, by ordinance or resolution, in the  
9 manner set forth in this Section, submit to the voters of the  
10 county the question of whether this Law applies to all non-home  
11 rule taxing districts that have all or a portion of their  
12 equalized assessed valuation situated in the county in the  
13 manner set forth in this Section.

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

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

23 Shall the Property Tax Extension Limitation Law (35  
24 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits  
25 annual property tax extension increases, apply to non-home  
26 rule taxing districts with all or a portion of their

1 equalized assessed valuation located in (name of county)?

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

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

12 (f) With respect to taxing districts having all of their  
13 equalized assessed valuation located in one county, if a  
14 majority of the votes cast on the proposition are against the  
15 proposition, then this Law shall not apply to the taxing  
16 district beginning on January 1 of the year following the date  
17 of the referendum.

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

23 (1) Each county in which the district has any equalized  
24 assessed valuation must either, (i) have held a referendum  
25 under this Section, (ii) be an affected county, or (iii)  
26 have held a referendum under Section 18-213 at which the

1 voters rejected the proposition at the most recent election  
2 at which the question was on the ballot in the county.

3 (2) The majority of the equalized assessed valuation of  
4 the taxing district, other than any equalized assessed  
5 valuation in an affected county, is in one or more counties  
6 in which the voters rejected the proposition. For purposes  
7 of this Section, in determining whether a majority of the  
8 equalized assessed valuation of the taxing district is  
9 located in one or more counties in which the voters have  
10 rejected the proposition under this Section, the equalized  
11 assessed valuation of any taxing district in a county which  
12 has held a referendum under Section 18-213 at which the  
13 voters rejected that proposition, at the most recent  
14 election at which the question was on the ballot in the  
15 county, will be included with the equalized assessed value  
16 of the taxing district in counties in which the voters have  
17 rejected the referendum held under this Section.

18 (h) Immediately after a referendum is held under this  
19 Section, the county clerk of the county holding the referendum  
20 shall give notice of the referendum having been held and its  
21 results to all taxing districts that have all or a portion of  
22 their equalized assessed valuation located in the county, the  
23 county clerk of any other county in which any of the equalized  
24 assessed valuation of any such taxing district is located, and  
25 the Department of Revenue. After the last referendum affecting  
26 a multi-county taxing district is held, the Department of

1 Revenue shall determine whether the taxing district is no  
2 longer subject to this Law and, if the taxing district is no  
3 longer subject to this Law, the Department of Revenue shall  
4 notify the taxing district and the county clerks of all of the  
5 counties in which a portion of the equalized assessed valuation  
6 of the taxing district is located that, beginning on January 1  
7 of the year following the date of the last referendum, the  
8 taxing district is no longer subject to this Law.

9 (i) Notwithstanding any other provision of law, no  
10 referendum may be submitted under this Section for levy year  
11 2016 or thereafter.

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

13 (35 ILCS 200/18-242 new)

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

17 Section 90. The State Mandates Act is amended by adding  
18 Section 8.39 as follows:

19 (30 ILCS 805/8.39 new)

20 Sec. 8.39. Exempt mandate. Notwithstanding Sections 6 and 8  
21 of this Act, no reimbursement by the State is required for the  
22 implementation of any mandate created by this amendatory Act of  
23 the 99th General Assembly."