

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, 18-212, 18-213, and 18-214 and by
6 adding 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 2015, 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 2015, 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 2014 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 2015
18 levy year, "taxing district" has the same meaning provided in
19 Section 1-150 and includes home rule units.

20 "Aggregate extension" for taxing districts to which this
21 Law applied before the 1995 levy year means the annual
22 corporate extension for the taxing district and those special
23 purpose extensions that are made annually for the taxing
24 district, excluding special purpose extensions: (a) made for
25 the taxing district to pay interest or principal on general
26 obligation bonds that were approved by referendum; (b) made for

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

1 (b), (c), (e), and (h) of this definition for non-referendum
2 obligations, except obligations initially issued pursuant to
3 referendum; (j) made for payments of principal and interest on
4 bonds issued under Section 15 of the Local Government Debt
5 Reform Act; (k) made by a school district that participates in
6 the Special Education District of Lake County, created by
7 special education joint agreement under Section 10-22.31 of the
8 School Code, for payment of the school district's share of the
9 amounts required to be contributed by the Special Education
10 District of Lake County to the Illinois Municipal Retirement
11 Fund under Article 7 of the Illinois Pension Code; the amount
12 of any extension under this item (k) shall be certified by the
13 school district to the county clerk; (l) made to fund expenses
14 of providing joint recreational programs for the handicapped
15 under Section 5-8 of the Park District Code or Section 11-95-14
16 of the Illinois Municipal Code; (m) made for temporary
17 relocation loan repayment purposes pursuant to Sections 2-3.77
18 and 17-2.2d of the School Code; (n) made for payment of
19 principal and interest on any bonds issued under the authority
20 of Section 17-2.2d of the School Code; (o) made for
21 contributions to a firefighter's pension fund created under
22 Article 4 of the Illinois Pension Code, to the extent of the
23 amount certified under item (5) of Section 4-134 of the
24 Illinois Pension Code; and (p) made for road purposes in the
25 first year after a township assumes the rights, powers, duties,
26 assets, property, liabilities, obligations, and

1 responsibilities of a road district abolished under the
2 provisions of Section 6-133 of the Illinois Highway Code.

3 "Aggregate extension" for the taxing districts to which
4 this Law did not apply before the 1995 levy year (except taxing
5 districts subject to this Law in accordance with Section 18-213
6 or this amendatory Act of the 99th General Assembly) means the
7 annual corporate extension for the taxing district and those
8 special purpose extensions that are made annually for the
9 taxing district, excluding special purpose extensions: (a)
10 made for the taxing district to pay interest or principal on
11 general obligation bonds that were approved by referendum; (b)
12 made for any taxing district to pay interest or principal on
13 general obligation bonds issued before March 1, 1995; (c) made
14 for any taxing district to pay interest or principal on bonds
15 issued to refund or continue to refund those bonds issued
16 before March 1, 1995; (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 March 1, 1995 that were approved by
19 referendum; (e) made for any taxing district to pay interest or
20 principal on revenue bonds issued before March 1, 1995 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 March 1, 1995 to pay for the building project; (g) made for
4 payments due under installment contracts entered into before
5 March 1, 1995; (h) made for payments of principal and interest
6 on bonds issued under the Metropolitan Water Reclamation
7 District Act to finance construction projects initiated before
8 October 1, 1991; (h-4) made for stormwater management purposes
9 by the Metropolitan Water Reclamation District of Greater
10 Chicago under Section 12 of the Metropolitan Water Reclamation
11 District Act; (i) made for payments of principal and interest
12 on limited bonds, as defined in Section 3 of the Local
13 Government Debt Reform Act, in an amount not to exceed the debt
14 service extension base less the amount in items (b), (c), and
15 (e) of this definition for non-referendum obligations, except
16 obligations initially issued pursuant to referendum and bonds
17 described in subsection (h) of this definition; (j) made for
18 payments of principal and interest on bonds issued under
19 Section 15 of the Local Government Debt Reform Act; (k) made
20 for payments of principal and interest on bonds authorized by
21 Public Act 88-503 and issued under Section 20a of the Chicago
22 Park District Act for aquarium or museum projects; (l) made for
23 payments of principal and interest on bonds authorized by
24 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
25 21.2 of the Cook County Forest Preserve District Act, (ii)
26 issued under Section 42 of the Cook County Forest Preserve

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

16 "Aggregate extension" for all taxing districts to which
17 this Law applies in accordance with Section 18-213, except for
18 those taxing districts subject to paragraph (2) of subsection
19 (e) of Section 18-213, means the annual corporate extension for
20 the taxing district and those special purpose extensions that
21 are made annually for the taxing district, excluding special
22 purpose extensions: (a) made for the taxing district to pay
23 interest or principal on general obligation bonds that were
24 approved by referendum; (b) made for any taxing district to pay
25 interest or principal on general obligation bonds issued before
26 the date on which the referendum making this Law applicable to

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

1 district is held; (h) made for payments of principal and
2 interest on limited bonds, as defined in Section 3 of the Local
3 Government Debt Reform Act, in an amount not to exceed the debt
4 service extension base less the amount in items (b), (c), and
5 (e) of this definition for non-referendum obligations, except
6 obligations initially issued pursuant to referendum; (i) made
7 for payments of principal and interest on bonds issued under
8 Section 15 of the Local Government Debt Reform Act; (j) made
9 for a qualified airport authority to pay interest or principal
10 on general obligation bonds issued for the purpose of paying
11 obligations due under, or financing airport facilities
12 required to be acquired, constructed, installed or equipped
13 pursuant to, contracts entered into before March 1, 1996 (but
14 not including any amendments to such a contract taking effect
15 on or after that date); (k) made to fund expenses of providing
16 joint recreational programs for the handicapped under Section
17 5-8 of the Park District Code or Section 11-95-14 of the
18 Illinois Municipal Code; (l) made for contributions to a
19 firefighter's pension fund created under Article 4 of the
20 Illinois Pension Code, to the extent of the amount certified
21 under item (5) of Section 4-134 of the Illinois Pension Code;
22 and (m) made for the taxing district to pay interest or
23 principal on general obligation bonds issued pursuant to
24 Section 19-3.10 of the School Code.

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with paragraph (2) of subsection

1 (e) of Section 18-213 or this amendatory Act of the 99th
2 General Assembly means the annual corporate extension for the
3 taxing district and those special purpose extensions that are
4 made annually for the taxing district, excluding special
5 purpose extensions: (a) made for the taxing district to pay
6 interest or principal on general obligation bonds that were
7 approved by referendum; (b) made for any taxing district to pay
8 interest or principal on general obligation bonds issued before
9 the effective date of this amendatory Act of 1997; (c) made for
10 any taxing district to pay interest or principal on bonds
11 issued to refund or continue to refund those bonds issued
12 before the effective date of this amendatory Act of 1997; (d)
13 made for any taxing district to pay interest or principal on
14 bonds issued to refund or continue to refund bonds issued after
15 the effective date of this amendatory Act of 1997 if the bonds
16 were approved by referendum after the effective date of this
17 amendatory Act of 1997; (e) made for any taxing district to pay
18 interest or principal on revenue bonds issued before the
19 effective date of this amendatory Act of 1997 for payment of
20 which a property tax levy or the full faith and credit of the
21 unit of local government is pledged; however, a tax for the
22 payment of interest or principal on those bonds shall be made
23 only after the governing body of the unit of local government
24 finds that all other sources for payment are insufficient to
25 make those payments; (f) made for payments under a building
26 commission lease when the lease payments are for the retirement

1 of bonds issued by the commission before the effective date of
2 this amendatory Act of 1997 to pay for the building project;
3 (g) made for payments due under installment contracts entered
4 into before the effective date of this amendatory Act of 1997;
5 (h) made for payments of principal and interest on limited
6 bonds, as defined in Section 3 of the Local Government Debt
7 Reform Act, in an amount not to exceed the debt service
8 extension base less the amount in items (b), (c), and (e) of
9 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; and (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 "Debt service extension base" means an amount equal to that

1 portion of the extension for a taxing district ~~for the 1994~~
2 ~~levy year, or for those taxing districts subject to this Law in~~
3 ~~accordance with Section 18-213, except for those subject to~~
4 ~~paragraph (2) of subsection (c) of Section 18-213, for the levy~~
5 ~~year in which the referendum making this Law applicable to the~~
6 ~~taxing district is held, or for those taxing districts subject~~
7 ~~to this Law in accordance with paragraph (2) of subsection (c)~~
8 ~~of Section 18-213 for the 1996 levy year,~~ constituting an
9 extension for payment of principal and interest on bonds issued
10 by the taxing district without referendum, but not including
11 excluded non-referendum bonds. For park districts (i) that were
12 first subject to this Law in 1991 or 1995 and (ii) whose
13 extension for the 1994 levy year for the payment of principal
14 and interest on bonds issued by the park district without
15 referendum (but not including excluded non-referendum bonds)
16 was less than 51% of the amount for the 1991 levy year
17 constituting an extension for payment of principal and interest
18 on bonds issued by the park district without referendum (but
19 not including excluded non-referendum bonds), "debt service
20 extension base" means an amount equal to that portion of the
21 extension for the 1991 levy year constituting an extension for
22 payment of principal and interest on bonds issued by the park
23 district without referendum (but not including excluded
24 non-referendum bonds). A debt service extension base
25 established or increased at any time pursuant to any provision
26 of this Law, except Section 18-212, shall be increased each

1 year commencing with the later of (i) the 2009 levy year or
2 (ii) the first levy year in which this Law becomes applicable
3 to the taxing district, by (A) for levy years prior to the 2015
4 levy year, the lesser of 5% or the percentage increase in the
5 Consumer Price Index during the 12-month calendar year
6 preceding the levy year or (B) beginning with the 2015 levy
7 year, 0%. The debt service extension base may be established or
8 increased as provided under Section 18-212. "Excluded
9 non-referendum bonds" means (i) bonds authorized by Public Act
10 88-503 and issued under Section 20a of the Chicago Park
11 District Act for aquarium and museum projects; (ii) bonds
12 issued under Section 15 of the Local Government Debt Reform
13 Act; or (iii) refunding obligations issued to refund or to
14 continue to refund obligations initially issued pursuant to
15 referendum.

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

24 "Aggregate extension base" means the taxing district's
25 last preceding aggregate extension as adjusted under Sections
26 18-135, 18-215, and 18-230. An adjustment under Section 18-135

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

17 Notwithstanding any other provision of law, for levy year
18 2012, the aggregate extension base for West Northfield School
19 District No. 31 in Cook County shall be \$12,654,592.

20 "Levy year" has the same meaning as "year" under Section
21 1-155.

22 "New property" means (i) the assessed value, after final
23 board of review or board of appeals action, of new improvements
24 or additions to existing improvements on any parcel of real
25 property that increase the assessed value of that real property
26 during the levy year multiplied by the equalization factor

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

25 "Qualified airport authority" means an airport authority
26 organized under the Airport Authorities Act and located in a

1 county bordering on the State of Wisconsin and having a
2 population in excess of 200,000 and not greater than 500,000.

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

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

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

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

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

24 (35 ILCS 200/18-205)

25 Sec. 18-205. Referendum to increase the extension

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

13 Shall the extension limitation under the Property Tax
14 Extension Limitation Law for (insert the legal name,
15 number, if any, and county or counties of the taxing
16 district and geographic or other common name by which a
17 school or community college district is known and referred
18 to), Illinois, be increased from (extension limitation
19 under Section 18-185) ~~the lesser of 5% or the percentage~~
20 ~~increase in the Consumer Price Index over the prior levy~~
21 ~~year~~ to (insert the percentage of the proposed increase)%
22 per year for (insert each levy year for which the increased
23 extension limitation will apply)?

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

25 If a majority of voters voting on the issue approves the
26 adoption of the increase, the increase shall be applicable for

1 each levy year specified.

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

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

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

25 Paragraph (2) shall be included only if the increased
26 extension limitation will be applicable for more than one year

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

1 known equalized assessed value of the taxing district at the
2 time the submission of the question is initiated by the taxing
3 district. This amendatory Act of the 97th General Assembly is
4 intended to clarify the existing requirements of this Section,
5 and shall not be construed to validate any prior non-compliant
6 referendum language. Any notice required to be published in
7 connection with the submission of the question shall also
8 contain this supplemental information and shall not contain any
9 other supplemental information. Any error, miscalculation, or
10 inaccuracy in computing any amount set forth on the ballot or
11 in the notice that is not deliberate shall not invalidate or
12 affect the validity of any proposition approved. Notice of the
13 referendum shall be published and posted as otherwise required
14 by law, and the submission of the question shall be initiated
15 as provided by law.

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

17 (35 ILCS 200/18-212)

18 Sec. 18-212. Referendum on debt service extension base. A
19 taxing district may establish or increase its debt service
20 extension base if (i) that taxing district holds a referendum
21 before the date on which the levy must be filed with the county
22 clerk of the county or counties in which the taxing district is
23 situated and (ii) a majority of voters voting on the issue
24 approves the establishment of or increase in the debt service
25 extension base. A debt service extension base established or

1 increased by a referendum held pursuant to this Section after
2 February 2, 2010 and prior to the effective date of this
3 amendatory Act of the 99th General Assembly, shall be increased
4 each year, commencing with the first levy year beginning after
5 the date of the referendum, by the lesser of 5% or the
6 percentage increase in the Consumer Price Index during the
7 12-month calendar year preceding the levy year if the optional
8 language concerning the annual increase is included in the
9 question submitted to the electors of the taxing district.
10 Referenda under this Section shall be conducted at a regularly
11 scheduled election in accordance with the Election Code. The
12 governing body of the taxing district shall certify the
13 question to the proper election authorities who shall submit
14 the question to the electors of the taxing district in
15 substantially the following form:

16 "Shall the debt service extension base under the Property
17 Tax Extension Limitation Law for ... (taxing district name)
18 ... for payment of principal and interest on limited bonds
19 be ((established at \$) . (or) (increased from \$
20 to \$)) .. for the levy year and all
21 subsequent levy years (optional language: , such debt
22 service extension base to be increased each year by the
23 lesser of 5% or the percentage increase in the Consumer
24 Price Index during the 12-month calendar year preceding the
25 levy year)?"

26 Votes on the question shall be recorded as "Yes" or "No".

1 If a majority of voters voting on the issue approves the
2 establishment of or increase in the debt service extension
3 base, the establishment of or increase in the debt service
4 extension base shall be applicable for the levy years
5 specified.

6 (Source: P.A. 96-1202, eff. 7-22-10.)

7 (35 ILCS 200/18-213)

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

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

17 (b) Prior to taxable year 2015, the ~~The~~ county board of a
18 county that is not subject to this Law may, by ordinance or
19 resolution, submit to the voters of the county the question of
20 whether to make all non-home rule taxing districts that have
21 all or a portion of their equalized assessed valuation situated
22 in the county subject to this Law in the manner set forth in
23 this Section.

24 For purposes of this Section only:

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

1 1-150.

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

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

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

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

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

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

1 taxing district within its jurisdiction at the election
2 specified in the ordinance or resolution.

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

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

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

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

17 (C) meet the condition that each county, other than
18 an affected county, in which any of the equalized
19 assessed valuation of the taxing district is located
20 has held a referendum under this Section at any
21 election, except a consolidated primary election, held
22 prior to the effective date of this amendatory Act of
23 1997, and

24 (D) have a majority of the district's equalized
25 assessed valuation located in one or more counties in
26 each of which the voters have approved a referendum

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

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

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

9 (f) Immediately after a referendum is held under this
10 Section, the county clerk of the county holding the referendum
11 shall give notice of the referendum having been held and its
12 results to all taxing districts that have all or a portion of
13 their equalized assessed valuation located in the county, the
14 county clerk of any other county in which any of the equalized
15 assessed valuation of any taxing district is located, and the
16 Department of Revenue. After the last referendum affecting a
17 multi-county taxing district is held, the Department of Revenue
18 shall determine whether the taxing district is subject to this
19 Law and, if so, shall notify the taxing district and the county
20 clerks of all of the counties in which a portion of the
21 equalized assessed valuation of the taxing district is located
22 that, beginning the following January 1, the taxing district is
23 subject to this Law. For each taxing district subject to
24 paragraph (2) of subsection (e) of this Section, the Department
25 of Revenue 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 January 1, 1997, the taxing district is subject
3 to this Law.

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

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

7 (35 ILCS 200/18-214)

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

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

18 (b) For purposes of this Section only:

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

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

25 (c) The county board of a county that became subject to

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

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

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

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

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

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

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

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

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

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

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

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

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

1 of the year following the date of the last referendum, the
2 taxing district is no longer subject to this Law.

3 (i) Notwithstanding any other provision of law, no
4 referendum may be submitted under this Section for taxable year
5 2016 or thereafter.

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

7 (35 ILCS 200/18-242 new)

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

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

13 (30 ILCS 805/8.39 new)

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

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