



Rep. Fred Crespo

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LRB100 03830 HLH 24347 a

1 AMENDMENT TO HOUSE BILL 1122

2 AMENDMENT NO. _____. Amend House Bill 1122 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding
5 Division 7 to Article 18 and by changing Section 20-15 as
6 follows:

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

8 Division 7. School District Extension Freeze Law

9 (35 ILCS 200/18-280 new)

10 Sec. 18-280. Short title. This Division 7 may be cited as
11 the School District Extension Freeze Law.

12 (35 ILCS 200/18-285 new)

13 Sec. 18-285. Limitation.

14 (a) If, at the end of any levy year, any school district

1 has reserves of 50% or more in its educational fund, as
2 determined by the State Board of Education, then, for the next
3 levy year, the county clerk shall extend a rate for that
4 district for educational purposes that is no greater than the
5 educational limiting rate.

6 (b) Each school district shall transmit to the State Board
7 of Education any information required by the State Board of
8 Education, by rule, for the purposes of making the
9 determination required under this Section.

10 (c) In the case of a school district that is subject to
11 both the Property Tax Extension Limitation Law and this Law for
12 a particular levy year, the county clerk shall calculate 2
13 separate limiting rates, one for educational purposes under
14 this Section and one for the sum of all other funds that are
15 included in the district's aggregate extension under the
16 Property Tax Extension Limitation Law.

17 (d) For a school district that has reserves of 50% or more
18 but not more than 60% in its educational fund at the end of the
19 immediately preceding levy year, as determined by the State
20 Board of Education, "educational limiting rate" means a
21 fraction the numerator of which is the district's last
22 preceding extension for educational purposes and the
23 denominator of which is the current year's equalized assessed
24 value of all real property in the territory under the
25 jurisdiction of the district during the prior levy year. For a
26 school district that has reserves of 60% or more at the end of

1 the immediately preceding levy year, as determined by the State
2 Board of Education, "educational limiting rate" means a
3 fraction (i) the numerator of which is the district's last
4 preceding extension for educational purposes minus the
5 difference between the district's educational reserve amount
6 for the immediately preceding levy year and a reserve amount of
7 60% for that levy year and (ii) the denominator of which is the
8 current year's equalized assessed value of all real property in
9 the territory under the jurisdiction of the taxing district
10 during the prior levy year. In either case, the denominator
11 shall not include new property or the recovered tax increment
12 value, as defined in the Property Tax Extension Limitation Law.

13 (35 ILCS 200/18-290 new)

14 Sec. 18-290. Referendum to increase the educational
15 limiting rate. A school district may increase its educational
16 limiting rate for one or more levy years if the district holds
17 a referendum before the levy date for the first levy year at
18 which a majority of voters voting on the issue approves the
19 higher educational limiting rate. Referenda shall be conducted
20 at a regularly scheduled election in accordance with the
21 Election Code. The question shall be presented in substantially
22 the following manner:

23 Shall the educational limiting rate for (school
24 district) be increased from (applicable educational
25 limiting rate) to (insert proposed educational limiting

1 rate) for (insert each levy year for which the increased
2 extension limitation will apply)?

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

4 If a majority of voters voting on the issue approves the
5 adoption of the increase, the increase shall be applicable for
6 each levy year specified.

7 (35 ILCS 200/20-15)

8 Sec. 20-15. Information on bill or separate statement.
9 There shall be printed on each bill, or on a separate slip
10 which shall be mailed with the bill:

11 (a) a statement itemizing the rate at which taxes have
12 been extended for each of the taxing districts in the
13 county in whose district the property is located, and in
14 those counties utilizing electronic data processing
15 equipment the dollar amount of tax due from the person
16 assessed allocable to each of those taxing districts,
17 including a separate statement of the dollar amount of tax
18 due which is allocable to a tax levied under the Illinois
19 Local Library Act or to any other tax levied by a
20 municipality or township for public library purposes,

21 (b) a separate statement for each of the taxing
22 districts of the dollar amount of tax due which is
23 allocable to a tax levied under the Illinois Pension Code
24 or to any other tax levied by a municipality or township
25 for public pension or retirement purposes,

1 (c) the total tax rate,
2 (d) the total amount of tax due, ~~and~~
3 (e) the amount by which the total tax and the tax
4 allocable to each taxing district differs from the
5 taxpayer's last prior tax bill, and -

6 (f) if the property is located in a school district
7 that had its extension for educational purposes reduced by
8 operation of the School District Extension Freeze Law
9 because it retained reserves of 60% or more at the end of
10 the immediately preceding levy year, then a separate
11 statement setting forth the amount by which the extension
12 for educational purposes was reduced.

13 The county treasurer shall ensure that only those taxing
14 districts in which a parcel of property is located shall be
15 listed on the bill for that property.

16 In all counties the statement shall also provide:

17 (1) the property index number or other suitable
18 description,

19 (2) the assessment of the property,

20 (3) the statutory amount of each homestead exemption
21 applied to the property,

22 (4) the assessed value of the property after
23 application of all homestead exemptions,

24 (5) the equalization factors imposed by the county and
25 by the Department, and

26 (6) the equalized assessment resulting from the

1 application of the equalization factors to the basic
2 assessment.

3 In all counties which do not classify property for purposes
4 of taxation, for property on which a single family residence is
5 situated the statement shall also include a statement to
6 reflect the fair cash value determined for the property. In all
7 counties which classify property for purposes of taxation in
8 accordance with Section 4 of Article IX of the Illinois
9 Constitution, for parcels of residential property in the lowest
10 assessment classification the statement shall also include a
11 statement to reflect the fair cash value determined for the
12 property.

13 In all counties, the statement must include information
14 that certain taxpayers may be eligible for tax exemptions,
15 abatements, and other assistance programs and that, for more
16 information, taxpayers should consult with the office of their
17 township or county assessor and with the Illinois Department of
18 Revenue.

19 In all counties, the statement shall include information
20 that certain taxpayers may be eligible for the Senior Citizens
21 and Persons with Disabilities Property Tax Relief Act and that
22 applications are available from the Illinois Department on
23 Aging.

24 In counties which use the estimated or accelerated billing
25 methods, these statements shall only be provided with the final
26 installment of taxes due. The provisions of this Section create

1 a mandatory statutory duty. They are not merely directory or
2 discretionary. The failure or neglect of the collector to mail
3 the bill, or the failure of the taxpayer to receive the bill,
4 shall not affect the validity of any tax, or the liability for
5 the payment of any tax.

6 (Source: P.A. 98-93, eff. 7-16-13; 99-143, eff. 7-27-15.)

7 Section 99. Effective date. This Act takes effect July 1,
8 2018."