



Rep. Fred Crespo

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LRB100 02291 HLH 24348 a

1 AMENDMENT TO HOUSE BILL 1123

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1123 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 of its operating budget, 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 all 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,  
12 the provisions of the Property Tax Extension Limitation Law  
13 shall be suspended for that district for any levy year in which  
14 the district is subject to the educational limiting rate under  
15 this Division.

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

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

12 (35 ILCS 200/18-290 new)

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

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

1       extension limitation will apply)?

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

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

6               (35 ILCS 200/20-15)

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

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

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

25              (c) the total tax rate,

1 (d) the total amount of tax due, ~~and~~

2 (e) the amount by which the total tax and the tax  
3 allocable to each taxing district differs from the  
4 taxpayer's last prior tax bill, and -

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

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

14 In all counties the statement shall also provide:

15 (1) the property index number or other suitable  
16 description,

17 (2) the assessment of the property,

18 (3) the statutory amount of each homestead exemption  
19 applied to the property,

20 (4) the assessed value of the property after  
21 application of all homestead exemptions,

22 (5) the equalization factors imposed by the county and  
23 by the Department, and

24 (6) the equalized assessment resulting from the  
25 application of the equalization factors to the basic  
26 assessment.

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

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

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

22           In counties which use the estimated or accelerated billing  
23 methods, these statements shall only be provided with the final  
24 installment of taxes due. The provisions of this Section create  
25 a mandatory statutory duty. They are not merely directory or  
26 discretionary. The failure or neglect of the collector to mail

1 the bill, or the failure of the taxpayer to receive the bill,  
2 shall not affect the validity of any tax, or the liability for  
3 the payment of any tax.

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

5 Section 99. Effective date. This Act takes effect July 1,  
6 2018.".