



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB2630

by Rep. Allen Skillicorn

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185
35 ILCS 200/18-205
35 ILCS 200/18-212
35 ILCS 200/18-213
35 ILCS 200/18-214
35 ILCS 200/18-242 new
30 ILCS 805/8.43 new

Amends the Property Tax Code. Provides that, beginning with the 2019 levy year, the Property Tax Extension Limitation Law applies to all taxing districts, including home rule units. Provides that, beginning with the 2019 levy year and until the first levy year to occur after a revenue neutral school funding formula is enacted, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Preempts home rule. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB101 06289 HLH 51315 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 2019, and
15 beginning again with the first levy year to occur after a
16 revenue neutral school funding formula is enacted, means (a)
17 the lesser of 5% or the percentage increase in the Consumer
18 Price Index during the 12-month calendar year preceding the
19 levy year or (b) the rate of increase approved by voters under
20 Section 18-205.

21 "Extension limitation", beginning in levy year 2019 and
22 until the first levy year to occur after a revenue neutral
23 school funding formula is enacted, means 0% or the rate of

1 increase approved by the voters under Section 18-205.

2 "Affected county" means a county of 3,000,000 or more
3 inhabitants or a county contiguous to a county of 3,000,000 or
4 more inhabitants.

5 "Taxing district" has the same meaning provided in Section
6 1-150, except as otherwise provided in this Section. For the
7 1991 through 1994 levy years only, "taxing district" includes
8 only each non-home rule taxing district having the majority of
9 its 1990 equalized assessed value within any county or counties
10 contiguous to a county with 3,000,000 or more inhabitants.
11 Beginning with the 1995 levy year and through the 2018 levy
12 year, "taxing district" includes only each non-home rule taxing
13 district subject to this Law before the 1995 levy year and each
14 non-home rule taxing district not subject to this Law before
15 the 1995 levy year having the majority of its 1994 equalized
16 assessed value in an affected county or counties. Beginning
17 with the levy year in which this Law becomes applicable to a
18 taxing district as provided in Section 18-213, "taxing
19 district" also includes those taxing districts made subject to
20 this Law as provided in Section 18-213. Beginning with the 2019
21 levy year, "taxing district" has the same meaning provided in
22 Section 1-150 and includes home rule units.

23 "Aggregate extension" for taxing districts to which this
24 Law applied before the 1995 levy year means the annual
25 corporate extension for the taxing district and those special
26 purpose extensions that are made annually for the taxing

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

1 principal and interest on limited bonds, as defined in Section
2 3 of the Local Government Debt Reform Act, in an amount not to
3 exceed the debt service extension base less the amount in items
4 (b), (c), (e), and (h) of this definition for non-referendum
5 obligations, except obligations initially issued pursuant to
6 referendum; (j) made for payments of principal and interest on
7 bonds issued under Section 15 of the Local Government Debt
8 Reform Act; (k) made by a school district that participates in
9 the Special Education District of Lake County, created by
10 special education joint agreement under Section 10-22.31 of the
11 School Code, for payment of the school district's share of the
12 amounts required to be contributed by the Special Education
13 District of Lake County to the Illinois Municipal Retirement
14 Fund under Article 7 of the Illinois Pension Code; the amount
15 of any extension under this item (k) shall be certified by the
16 school district to the county clerk; (l) made to fund expenses
17 of providing joint recreational programs for persons with
18 disabilities under Section 5-8 of the Park District Code or
19 Section 11-95-14 of the Illinois Municipal Code; (m) made for
20 temporary relocation loan repayment purposes pursuant to
21 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for
22 payment of principal and interest on any bonds issued under the
23 authority of Section 17-2.2d of the School Code; (o) made for
24 contributions to a firefighter's pension fund created under
25 Article 4 of the Illinois Pension Code, to the extent of the
26 amount certified under item (5) of Section 4-134 of the

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

6 "Aggregate extension" for the taxing districts to which
7 this Law did not apply before the 1995 levy year (except taxing
8 districts subject to this Law in accordance with Section 18-213
9 or this amendatory Act of the 101st General Assembly) means the
10 annual corporate extension for the taxing district and those
11 special purpose extensions that are made annually for the
12 taxing district, excluding special purpose extensions: (a)
13 made for the taxing district to pay interest or principal on
14 general obligation bonds that were approved by referendum; (b)
15 made for any taxing district to pay interest or principal on
16 general obligation bonds issued before March 1, 1995; (c) made
17 for any taxing district to pay interest or principal on bonds
18 issued to refund or continue to refund those bonds issued
19 before March 1, 1995; (d) made for any taxing district to pay
20 interest or principal on bonds issued to refund or continue to
21 refund bonds issued after March 1, 1995 that were approved by
22 referendum; (e) made for any taxing district to pay interest or
23 principal on revenue bonds issued before March 1, 1995 for
24 payment of which a property tax levy or the full faith and
25 credit of the unit of local government is pledged; however, a
26 tax for the payment of interest or principal on those bonds

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

1 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
2 21.2 of the Cook County Forest Preserve District Act, (ii)
3 issued under Section 42 of the Cook County Forest Preserve
4 District Act for zoological park projects, or (iii) issued
5 under Section 44.1 of the Cook County Forest Preserve District
6 Act for botanical gardens projects; (m) made pursuant to
7 Section 34-53.5 of the School Code, whether levied annually or
8 not; (n) made to fund expenses of providing joint recreational
9 programs for persons with disabilities under Section 5-8 of the
10 Park District Code or Section 11-95-14 of the Illinois
11 Municipal Code; (o) made by the Chicago Park District for
12 recreational programs for persons with disabilities under
13 subsection (c) of Section 7.06 of the Chicago Park District
14 Act; (p) made for contributions to a firefighter's pension fund
15 created under Article 4 of the Illinois Pension Code, to the
16 extent of the amount certified under item (5) of Section 4-134
17 of the Illinois Pension Code; (q) made by Ford Heights School
18 District 169 under Section 17-9.02 of the School Code; and (r)
19 made for the purpose of making employer contributions to the
20 Public School Teachers' Pension and Retirement Fund of Chicago
21 under Section 34-53 of the School Code.

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

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

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

1 under item (5) of Section 4-134 of the Illinois Pension Code;
2 and (m) made for the taxing district to pay interest or
3 principal on general obligation bonds issued pursuant to
4 Section 19-3.10 of the School Code.

5 "Aggregate extension" for all taxing districts to which
6 this Law applies in accordance with paragraph (2) of subsection
7 (e) of Section 18-213 or this amendatory Act of the 101st
8 General Assembly means the annual corporate extension for the
9 taxing district and those special purpose extensions that are
10 made annually for the taxing district, excluding special
11 purpose extensions: (a) made for the taxing district to pay
12 interest or principal on general obligation bonds that were
13 approved by referendum; (b) made for any taxing district to pay
14 interest or principal on general obligation bonds issued before
15 the effective date of this amendatory Act of 1997; (c) made for
16 any taxing district to pay interest or principal on bonds
17 issued to refund or continue to refund those bonds issued
18 before the effective date of this amendatory Act of 1997; (d)
19 made for any taxing district to pay interest or principal on
20 bonds issued to refund or continue to refund bonds issued after
21 the effective date of this amendatory Act of 1997 if the bonds
22 were approved by referendum after the effective date of this
23 amendatory Act of 1997; (e) made for any taxing district to pay
24 interest or principal on revenue bonds issued before the
25 effective date of this amendatory Act of 1997 for payment of
26 which a property tax levy or the full faith and credit of the

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

1 under Section 5-8 of the Park District Code or Section 11-95-14
2 of the Illinois Municipal Code; and (1) made for contributions
3 to a firefighter's pension fund created under Article 4 of the
4 Illinois Pension Code, to the extent of the amount certified
5 under item (5) of Section 4-134 of the Illinois Pension Code.

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

1 extension for the 1991 levy year constituting an extension for
2 payment of principal and interest on bonds issued by the park
3 district without referendum (but not including excluded
4 non-referendum bonds). A debt service extension base
5 established or increased at any time pursuant to any provision
6 of this Law, except Section 18-212, shall be increased each
7 year commencing with the later of (i) the 2009 levy year or
8 (ii) the first levy year in which this Law becomes applicable
9 to the taxing district, by (A) for levy years prior to the 2019
10 levy year, the lesser of 5% or the percentage increase in the
11 Consumer Price Index during the 12-month calendar year
12 preceding the levy year or (B) beginning with the 2019 levy
13 year, 0%. The debt service extension base may be established or
14 increased as provided under Section 18-212. "Excluded
15 non-referendum bonds" means (i) bonds authorized by Public Act
16 88-503 and issued under Section 20a of the Chicago Park
17 District Act for aquarium and museum projects; (ii) bonds
18 issued under Section 15 of the Local Government Debt Reform
19 Act; or (iii) refunding obligations issued to refund or to
20 continue to refund obligations initially issued pursuant to
21 referendum.

22 "Special purpose extensions" include, but are not limited
23 to, extensions for levies made on an annual basis for
24 unemployment and workers' compensation, self-insurance,
25 contributions to pension plans, and extensions made pursuant to
26 Section 6-601 of the Illinois Highway Code for a road

1 district's permanent road fund whether levied annually or not.
2 The extension for a special service area is not included in the
3 aggregate extension.

4 "Aggregate extension base" means the taxing district's
5 last preceding aggregate extension as adjusted under Sections
6 18-135, 18-215, 18-230, and 18-206. An adjustment under Section
7 18-135 shall be made for the 2007 levy year and all subsequent
8 levy years whenever one or more counties within which a taxing
9 district is located (i) used estimated valuations or rates when
10 extending taxes in the taxing district for the last preceding
11 levy year that resulted in the over or under extension of
12 taxes, or (ii) increased or decreased the tax extension for the
13 last preceding levy year as required by Section 18-135(c).
14 Whenever an adjustment is required under Section 18-135, the
15 aggregate extension base of the taxing district shall be equal
16 to the amount that the aggregate extension of the taxing
17 district would have been for the last preceding levy year if
18 either or both (i) actual, rather than estimated, valuations or
19 rates had been used to calculate the extension of taxes for the
20 last levy year, or (ii) the tax extension for the last
21 preceding levy year had not been adjusted as required by
22 subsection (c) of Section 18-135.

23 Notwithstanding any other provision of law, for levy year
24 2012, the aggregate extension base for West Northfield School
25 District No. 31 in Cook County shall be \$12,654,592.

26 "Levy year" has the same meaning as "year" under Section

1 1-155.

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

1 clerk in a county containing a population of 3,000,000 or more
2 shall include in the 1997 recovered tax increment value for any
3 school district, any recovered tax increment value that was
4 applicable to the 1995 tax year calculations.

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

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

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

24 Except as otherwise provided in this Section, "limiting
25 rate" means a fraction the numerator of which is the last
26 preceding aggregate extension base times an amount equal to one

1 plus the extension limitation defined in this Section and the
2 denominator of which is the current year's equalized assessed
3 value of all real property in the territory under the
4 jurisdiction of the taxing district during the prior levy year.
5 For those taxing districts that reduced their aggregate
6 extension for the last preceding levy year, except for school
7 districts that reduced their extension for educational
8 purposes pursuant to Section 18-206, the highest aggregate
9 extension in any of the last 3 preceding levy years shall be
10 used for the purpose of computing the limiting rate. The
11 denominator shall not include new property or the recovered tax
12 increment value. If a new rate, a rate decrease, or a limiting
13 rate increase has been approved at an election held after March
14 21, 2006, then (i) the otherwise applicable limiting rate shall
15 be increased by the amount of the new rate or shall be reduced
16 by the amount of the rate decrease, as the case may be, or (ii)
17 in the case of a limiting rate increase, the limiting rate
18 shall be equal to the rate set forth in the proposition
19 approved by the voters for each of the years specified in the
20 proposition, after which the limiting rate of the taxing
21 district shall be calculated as otherwise provided. In the case
22 of a taxing district that obtained referendum approval for an
23 increased limiting rate on March 20, 2012, the limiting rate
24 for tax year 2012 shall be the rate that generates the
25 approximate total amount of taxes extendable for that tax year,
26 as set forth in the proposition approved by the voters; this

1 rate shall be the final rate applied by the county clerk for
2 the aggregate of all capped funds of the district for tax year
3 2012.

4 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;
5 100-465, eff. 8-31-17.)

6 (35 ILCS 200/18-205)

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

20 Shall the extension limitation under the Property Tax
21 Extension Limitation Law for (insert the legal name,
22 number, if any, and county or counties of the taxing
23 district and geographic or other common name by which a
24 school or community college district is known and referred
25 to), Illinois, be increased from (extension limitation

1 under Section 18-185) ~~the lesser of 5% or the percentage~~
2 ~~increase in the Consumer Price Index over the prior levy~~
3 ~~year~~ to (insert the percentage of the proposed increase)%
4 per year for (insert each levy year for which the increased
5 extension limitation will apply)?

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

7 If a majority of voters voting on the issue approves the
8 adoption of the increase, the increase shall be applicable for
9 each levy year specified.

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

15 (1) For the (insert the first levy year for which the
16 increased extension limitation will be applicable) levy
17 year the approximate amount of the additional tax
18 extendable against property containing a single family
19 residence and having a fair market value at the time of the
20 referendum of \$100,000 is estimated to be \$....

21 (2) Based upon an average annual percentage increase
22 (or decrease) in the market value of such property of ...%
23 (insert percentage equal to the average annual percentage
24 increase or decrease for the prior 3 levy years, at the
25 time the submission of the question is initiated by the
26 taxing district, in the amount of (A) the equalized

1 assessed value of the taxable property in the taxing
2 district less (B) the new property included in the
3 equalized assessed value), the approximate amount of the
4 additional tax extendable against such property for the ...
5 levy year is estimated to be \$... and for the ... levy year
6 is estimated to be \$....

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

1 submission of the question is initiated by the taxing district;
2 and (iv) the difference between the percentage increase
3 proposed in the question and (A) the lesser of 5% or the
4 percentage increase in the Consumer Price Index for the prior
5 levy year (or an estimate of the percentage increase for the
6 prior levy year if the increase is unavailable at the time the
7 submission of the question is initiated by the taxing district)
8 or (B) 0%, as applicable; and dividing the result by the last
9 known equalized assessed value of the taxing district at the
10 time the submission of the question is initiated by the taxing
11 district. This amendatory Act of the 97th General Assembly is
12 intended to clarify the existing requirements of this Section,
13 and shall not be construed to validate any prior non-compliant
14 referendum language. Any notice required to be published in
15 connection with the submission of the question shall also
16 contain this supplemental information and shall not contain any
17 other supplemental information. Any error, miscalculation, or
18 inaccuracy in computing any amount set forth on the ballot or
19 in the notice that is not deliberate shall not invalidate or
20 affect the validity of any proposition approved. Notice of the
21 referendum shall be published and posted as otherwise required
22 by law, and the submission of the question shall be initiated
23 as provided by law.

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

1 Sec. 18-212. Referendum on debt service extension base. A
2 taxing district may establish or increase its debt service
3 extension base if (i) that taxing district holds a referendum
4 before the date on which the levy must be filed with the county
5 clerk of the county or counties in which the taxing district is
6 situated and (ii) a majority of voters voting on the issue
7 approves the establishment of or increase in the debt service
8 extension base. A debt service extension base established or
9 increased by a referendum held pursuant to this Section after
10 February 2, 2010 and prior to the effective date of this
11 amendatory Act of the 101st General Assembly, shall be
12 increased each year, commencing with the first levy year
13 beginning after the date of the referendum, by the lesser of 5%
14 or the percentage increase in the Consumer Price Index during
15 the 12-month calendar year preceding the levy year if the
16 optional language concerning the annual increase is included in
17 the question submitted to the electors of the taxing district.
18 Referenda under this Section shall be conducted at a regularly
19 scheduled election in accordance with the Election Code. The
20 governing body of the taxing district shall certify the
21 question to the proper election authorities who shall submit
22 the question to the electors of the taxing district in
23 substantially the following form:

24 "Shall the debt service extension base under the Property
25 Tax Extension Limitation Law for ... (taxing district name)
26 ... for payment of principal and interest on limited bonds

1 be ((established at \$) . (or) (increased from \$
2 to \$)) .. for the levy year and all
3 subsequent levy years (optional language: , such debt
4 service extension base to be increased each year by the
5 lesser of 5% or the percentage increase in the Consumer
6 Price Index during the 12-month calendar year preceding the
7 levy year)?"

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

9 If a majority of voters voting on the issue approves the
10 establishment of or increase in the debt service extension
11 base, the establishment of or increase in the debt service
12 extension base shall be applicable for the levy years
13 specified.

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

15 (35 ILCS 200/18-213)

16 Sec. 18-213. Referenda on applicability of the Property Tax
17 Extension Limitation Law.

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

25 (b) Prior to taxable year 2019, the ~~The~~ county board of a

1 county that is not subject to this Law may, by ordinance or
2 resolution, submit to the voters of the county the question of
3 whether to make all non-home rule taxing districts that have
4 all or a portion of their equalized assessed valuation situated
5 in the county subject to this Law in the manner set forth in
6 this Section.

7 For purposes of this Section only:

8 "Taxing district" has the same meaning provided in Section
9 1-150.

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

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

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

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

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

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

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

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

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

23 (B) have equalized assessed valuation in an
24 affected county,

25 (C) meet the condition that each county, other than
26 an affected county, in which any of the equalized

1 assessed valuation of the taxing district is located
2 has held a referendum under this Section at any
3 election, except a consolidated primary election, held
4 prior to the effective date of this amendatory Act of
5 1997, and

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

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

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

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

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

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

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

15 (35 ILCS 200/18-214)

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

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

1 (b) For purposes of this Section only:

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

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

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

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

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

25 Shall the Property Tax Extension Limitation Law (35
26 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits

1 annual property tax extension increases, apply to non-home
2 rule taxing districts with all or a portion of their
3 equalized assessed valuation located in (name of county)?

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

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

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

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

25 (1) Each county in which the district has any equalized
26 assessed valuation must either, (i) have held a referendum

1 under this Section, (ii) be an affected county, or (iii)
2 have held a referendum under Section 18-213 at which the
3 voters rejected the proposition at the most recent election
4 at which the question was on the ballot in the county.

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

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

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

11 (i) Notwithstanding any other provision of law, no
12 referendum may be submitted under this Section for taxable year
13 2019 or thereafter.

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

15 (35 ILCS 200/18-242 new)

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

19 Section 90. The State Mandates Act is amended by adding
20 Section 8.43 as follows:

21 (30 ILCS 805/8.43 new)

22 Sec. 8.43. Exempt mandate. Notwithstanding Sections 6 and 8
23 of this Act, no reimbursement by the State is required for the

1 implementation of any mandate created by this amendatory Act of
2 the 101st General Assembly.

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.