



Rep. John E. Bradley

Filed: 7/15/2015

09900HB0680ham001

LRB099 04495 HLH 36935 a

1 AMENDMENT TO HOUSE BILL 680

2 AMENDMENT NO. _____. Amend House Bill 680 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 18-185, 18-205, 18-213, and 18-214 and by adding
6 Section 18-242 as follows:

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5 may
9 be cited as the Property Tax Extension Limitation Law. As used
10 in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for
12 All Urban Consumers for all items published by the United
13 States Department of Labor.

14 "Extension limitation", for levy years prior to 2016, means
15 (a) the lesser of 5% or the percentage increase in the Consumer
16 Price Index during the 12-month calendar year preceding the

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

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

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

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

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

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

1 under a building commission lease when the lease payments are
2 for the retirement of bonds issued by the commission before
3 October 1, 1991, to pay for the building project; (g) made for
4 payments due under installment contracts entered into before
5 October 1, 1991; (h) made for payments of principal and
6 interest on bonds issued under the Metropolitan Water
7 Reclamation District Act to finance construction projects
8 initiated before October 1, 1991; (i) made for payments of
9 principal and interest on limited bonds, as defined in Section
10 3 of the Local Government Debt Reform Act, in an amount not to
11 exceed the debt service extension base less the amount in items
12 (b), (c), (e), and (h) of this definition for non-referendum
13 obligations, except obligations initially issued pursuant to
14 referendum; (j) made for payments of principal and interest on
15 bonds issued under Section 15 of the Local Government Debt
16 Reform Act; (k) made by a school district that participates in
17 the Special Education District of Lake County, created by
18 special education joint agreement under Section 10-22.31 of the
19 School Code, for payment of the school district's share of the
20 amounts required to be contributed by the Special Education
21 District of Lake County to the Illinois Municipal Retirement
22 Fund under Article 7 of the Illinois Pension Code; the amount
23 of any extension under this item (k) shall be certified by the
24 school district to the county clerk; (l) made to fund expenses
25 of providing joint recreational programs for the handicapped
26 under Section 5-8 of the Park District Code or Section 11-95-14

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 Notwithstanding any other provision of law, for levy year

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

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

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

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

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

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

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

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

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

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

7 (35 ILCS 200/18-205)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

13 (35 ILCS 200/18-213)

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

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

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

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

5 For purposes of this Section only:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

13 (35 ILCS 200/18-214)

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

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

24 (b) For purposes of this Section only:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

13 (35 ILCS 200/18-242 new)

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

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

19 (30 ILCS 805/8.39 new)

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