



Rep. Barbara Flynn Currie

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LRB099 11078 HLH 52212 a

1 AMENDMENT TO SENATE BILL 1919

2 AMENDMENT NO. _____. Amend Senate Bill 1919, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Sections 18-185, 18-205, 18-212, 18-213, and 18-214 and by
7 adding Section 18-242 as follows:

8 (35 ILCS 200/18-185)

9 (Text of Section before amendment by P.A. 99-521)

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

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

16 "Extension limitation", for levy years prior to 2016, means

1 (a) the lesser of 5% or the percentage increase in the Consumer
2 Price Index during the 12-month calendar year preceding the
3 levy year or (b) the rate of increase approved by voters under
4 Section 18-205.

5 "Extension limitation", beginning in levy year 2016, means
6 0% or the rate of increase approved by the voters under Section
7 18-205.

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

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

1 levy year, "taxing district" has the same meaning provided in
2 Section 1-150 and includes home rule units.

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

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

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

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

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

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

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with Section 18-213, except for

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

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

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

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

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

1 not including any amendments to such a contract taking effect
2 on or after that date); (k) made to fund expenses of providing
3 joint recreational programs for persons with disabilities
4 under Section 5-8 of the Park District Code or Section 11-95-14
5 of the Illinois Municipal Code; and (l) made for contributions
6 to a firefighter's pension fund created under Article 4 of the
7 Illinois Pension Code, to the extent of the amount certified
8 under item (5) of Section 4-134 of the Illinois Pension Code.

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

1 on bonds issued by the park district without referendum (but
2 not including excluded non-referendum bonds), "debt service
3 extension base" means an amount equal to that portion of the
4 extension for the 1991 levy year constituting an extension for
5 payment of principal and interest on bonds issued by the park
6 district without referendum (but not including excluded
7 non-referendum bonds). A debt service extension base
8 established or increased at any time pursuant to any provision
9 of this Law, except Section 18-212, shall be increased each
10 year commencing with the later of (i) the 2009 levy year or
11 (ii) the first levy year in which this Law becomes applicable
12 to the taxing district, by (A) for levy years prior to the 2016
13 levy year, the lesser of 5% or the percentage increase in the
14 Consumer Price Index during the 12-month calendar year
15 preceding the levy year or (B) beginning with the 2016 levy
16 year, 0%. The debt service extension base may be established or
17 increased as provided under Section 18-212. "Excluded
18 non-referendum bonds" means (i) bonds authorized by Public Act
19 88-503 and issued under Section 20a of the Chicago Park
20 District Act for aquarium and museum projects; (ii) bonds
21 issued under Section 15 of the Local Government Debt Reform
22 Act; or (iii) refunding obligations issued to refund or to
23 continue to refund obligations initially issued pursuant to
24 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. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,
6 eff. 7-27-15.)

7 (Text of Section after amendment by P.A. 99-521)

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

19 "Extension limitation", beginning in levy year 2016, means
20 0% or the rate of increase approved by the voters under Section
21 18-205.

22 "Affected county" means a county of 3,000,000 or more
23 inhabitants or a county contiguous to a county of 3,000,000 or
24 more inhabitants.

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

1 1-150, except as otherwise provided in this Section. For the
2 1991 through 1994 levy years only, "taxing district" includes
3 only each non-home rule taxing district having the majority of
4 its 1990 equalized assessed value within any county or counties
5 contiguous to a county with 3,000,000 or more inhabitants.
6 Beginning with the 1995 levy year and through the 2015 levy
7 year, "taxing district" includes only each non-home rule taxing
8 district subject to this Law before the 1995 levy year and each
9 non-home rule taxing district not subject to this Law before
10 the 1995 levy year having the majority of its 1994 equalized
11 assessed value in an affected county or counties. Beginning
12 with the levy year in which this Law becomes applicable to a
13 taxing district as provided in Section 18-213, "taxing
14 district" also includes those taxing districts made subject to
15 this Law as provided in Section 18-213. Beginning with the 2016
16 levy year, "taxing district" has the same meaning provided in
17 Section 1-150 and includes home rule units.

18 "Aggregate extension" for taxing districts to which this
19 Law applied before the 1995 levy year means the annual
20 corporate extension for the taxing district and those special
21 purpose extensions that are made annually for the taxing
22 district, excluding special purpose extensions: (a) made for
23 the taxing district to pay interest or principal on general
24 obligation bonds that were approved by referendum; (b) made for
25 any taxing district to pay interest or principal on general
26 obligation bonds issued before October 1, 1991; (c) made for

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

1 referendum; (j) made for payments of principal and interest on
2 bonds issued under Section 15 of the Local Government Debt
3 Reform Act; (k) made by a school district that participates in
4 the Special Education District of Lake County, created by
5 special education joint agreement under Section 10-22.31 of the
6 School Code, for payment of the school district's share of the
7 amounts required to be contributed by the Special Education
8 District of Lake County to the Illinois Municipal Retirement
9 Fund under Article 7 of the Illinois Pension Code; the amount
10 of any extension under this item (k) shall be certified by the
11 school district to the county clerk; (l) made to fund expenses
12 of providing joint recreational programs for persons with
13 disabilities under Section 5-8 of the Park District Code or
14 Section 11-95-14 of the Illinois Municipal Code; (m) made for
15 temporary relocation loan repayment purposes pursuant to
16 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for
17 payment of principal and interest on any bonds issued under the
18 authority of Section 17-2.2d of the School Code; (o) made for
19 contributions to a firefighter's pension fund created under
20 Article 4 of the Illinois Pension Code, to the extent of the
21 amount certified under item (5) of Section 4-134 of the
22 Illinois Pension Code; and (p) made for road purposes in the
23 first year after a township assumes the rights, powers, duties,
24 assets, property, liabilities, obligations, and
25 responsibilities of a road district abolished under the
26 provisions of Section 6-133 of the Illinois Highway Code.

1 "Aggregate extension" for the taxing districts to which
2 this Law did not apply before the 1995 levy year (except taxing
3 districts subject to this Law in accordance with Section 18-213
4 or this amendatory Act of the 99th General Assembly) means the
5 annual corporate extension for the taxing district and those
6 special purpose extensions that are made annually for the
7 taxing district, excluding special purpose extensions: (a)
8 made for the taxing district to pay interest or principal on
9 general obligation bonds that were approved by referendum; (b)
10 made for any taxing district to pay interest or principal on
11 general obligation bonds issued before March 1, 1995; (c) made
12 for any taxing district to pay interest or principal on bonds
13 issued to refund or continue to refund those bonds issued
14 before March 1, 1995; (d) made for any taxing district to pay
15 interest or principal on bonds issued to refund or continue to
16 refund bonds issued after March 1, 1995 that were approved by
17 referendum; (e) made for any taxing district to pay interest or
18 principal on revenue bonds issued before March 1, 1995 for
19 payment of which a property tax levy or the full faith and
20 credit of the unit of local government is pledged; however, a
21 tax for the payment of interest or principal on those bonds
22 shall be made only after the governing body of the unit of
23 local government finds that all other sources for payment are
24 insufficient to make those payments; (f) made for payments
25 under a building commission lease when the lease payments are
26 for the retirement of bonds issued by the commission before

1 March 1, 1995 to pay for the building project; (g) made for
2 payments due under installment contracts entered into before
3 March 1, 1995; (h) made for payments of principal and interest
4 on bonds issued under the Metropolitan Water Reclamation
5 District Act to finance construction projects initiated before
6 October 1, 1991; (h-4) made for stormwater management purposes
7 by the Metropolitan Water Reclamation District of Greater
8 Chicago under Section 12 of the Metropolitan Water Reclamation
9 District Act; (i) made for payments of principal and interest
10 on limited bonds, as defined in Section 3 of the Local
11 Government Debt Reform Act, in an amount not to exceed the debt
12 service extension base less the amount in items (b), (c), and
13 (e) of this definition for non-referendum obligations, except
14 obligations initially issued pursuant to referendum and bonds
15 described in subsection (h) of this definition; (j) made for
16 payments of principal and interest on bonds issued under
17 Section 15 of the Local Government Debt Reform Act; (k) made
18 for payments of principal and interest on bonds authorized by
19 Public Act 88-503 and issued under Section 20a of the Chicago
20 Park District Act for aquarium or museum projects; (l) made for
21 payments of principal and interest on bonds authorized by
22 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
23 21.2 of the Cook County Forest Preserve District Act, (ii)
24 issued under Section 42 of the Cook County Forest Preserve
25 District Act for zoological park projects, or (iii) issued
26 under Section 44.1 of the Cook County Forest Preserve District

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

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

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

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

26 "Aggregate extension" for all taxing districts to which

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

1 commission lease when the lease payments are for the retirement
2 of bonds issued by the commission before the effective date of
3 this amendatory Act of 1997 to pay for the building project;
4 (g) made for payments due under installment contracts entered
5 into before the effective date of this amendatory Act of 1997;
6 (h) made for payments of principal and interest on limited
7 bonds, as defined in Section 3 of the Local Government Debt
8 Reform Act, in an amount not to exceed the debt service
9 extension base less the amount in items (b), (c), and (e) of
10 this definition for non-referendum obligations, except
11 obligations initially issued pursuant to referendum; (i) made
12 for payments of principal and interest on bonds issued under
13 Section 15 of the Local Government Debt Reform Act; (j) made
14 for a qualified airport authority to pay interest or principal
15 on general obligation bonds issued for the purpose of paying
16 obligations due under, or financing airport facilities
17 required to be acquired, constructed, installed or equipped
18 pursuant to, contracts entered into before March 1, 1996 (but
19 not including any amendments to such a contract taking effect
20 on or after that date); (k) made to fund expenses of providing
21 joint recreational programs for persons with disabilities
22 under Section 5-8 of the Park District Code or Section 11-95-14
23 of the Illinois Municipal Code; and (l) made for contributions
24 to a firefighter's pension fund created under Article 4 of the
25 Illinois Pension Code, to the extent of the amount certified
26 under item (5) of Section 4-134 of the Illinois Pension Code.

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

1 of this Law, except Section 18-212, shall be increased each
2 year commencing with the later of (i) the 2009 levy year or
3 (ii) the first levy year in which this Law becomes applicable
4 to the taxing district, by (A) for levy years prior to the 2016
5 levy year, the lesser of 5% or the percentage increase in the
6 Consumer Price Index during the 12-month calendar year
7 preceding the levy year or (B) beginning with the 2016 levy
8 year, 0%. The debt service extension base may be established or
9 increased as provided under Section 18-212. "Excluded
10 non-referendum bonds" means (i) bonds authorized by Public Act
11 88-503 and issued under Section 20a of the Chicago Park
12 District Act for aquarium and museum projects; (ii) bonds
13 issued under Section 15 of the Local Government Debt Reform
14 Act; or (iii) refunding obligations issued to refund or to
15 continue to refund obligations initially issued pursuant to
16 referendum.

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

25 "Aggregate extension base" means the taxing district's
26 last preceding aggregate extension as adjusted under Sections

1 18-135, 18-215, and 18-230. An adjustment under Section 18-135
2 shall be made for the 2007 levy year and all subsequent levy
3 years whenever one or more counties within which a taxing
4 district is located (i) used estimated valuations or rates when
5 extending taxes in the taxing district for the last preceding
6 levy year that resulted in the over or under extension of
7 taxes, or (ii) increased or decreased the tax extension for the
8 last preceding levy year as required by Section 18-135(c).
9 Whenever an adjustment is required under Section 18-135, the
10 aggregate extension base of the taxing district shall be equal
11 to the amount that the aggregate extension of the taxing
12 district would have been for the last preceding levy year if
13 either or both (i) actual, rather than estimated, valuations or
14 rates had been used to calculate the extension of taxes for the
15 last levy year, or (ii) the tax extension for the last
16 preceding levy year had not been adjusted as required by
17 subsection (c) of Section 18-135.

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

21 "Levy year" has the same meaning as "year" under Section
22 1-155.

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

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

26 "Qualified airport authority" means an airport authority

1 organized under the Airport Authorities Act and located in a
2 county bordering on the State of Wisconsin and having a
3 population in excess of 200,000 and not greater than 500,000.

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

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

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

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

23 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,
24 eff. 7-27-15; 99-521, eff. 6-1-17.)

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

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

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

26 If a majority of voters voting on the issue approves the

1 adoption of the increase, the increase shall be applicable for
2 each levy year specified.

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

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

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

26 Paragraph (2) shall be included only if the increased

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

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

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

18 (35 ILCS 200/18-212)

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

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

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

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

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

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

8 (35 ILCS 200/18-213)

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

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

18 (b) Prior to taxable year 2016, the ~~The~~ county board of a
19 county that is not subject to this Law may, by ordinance or
20 resolution, submit to the voters of the county the question of
21 whether to make all non-home rule taxing districts that have
22 all or a portion of their equalized assessed valuation situated
23 in the county subject to this Law in the manner set forth in
24 this Section.

25 For purposes of this Section only:

1 "Taxing district" has the same meaning provided in Section
2 1-150.

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

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

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

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

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

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

1 shall order the proposition submitted to the electors of the
2 taxing district within its jurisdiction at the election
3 specified in the ordinance or resolution.

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

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

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

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

18 (C) meet the condition that each county, other than
19 an affected county, in which any of the equalized
20 assessed valuation of the taxing district is located
21 has held a referendum under this Section at any
22 election, except a consolidated primary election, held
23 prior to the effective date of this amendatory Act of
24 1997, and

25 (D) have a majority of the district's equalized
26 assessed valuation located in one or more counties in

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

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

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

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

1 clerks of all of the counties in which a portion of the
2 equalized assessed valuation of the taxing district is located
3 that, beginning January 1, 1997, the taxing district is subject
4 to this Law.

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

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

8 (35 ILCS 200/18-214)

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

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

19 (b) For purposes of this Section only:

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

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

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

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

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

18 Shall the Property Tax Extension Limitation Law (35
19 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits
20 annual property tax extension increases, apply to non-home
21 rule taxing districts with all or a portion of their
22 equalized assessed valuation located in (name of county)?
23 Votes on the question shall be recorded as "yes" or "no".

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

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

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

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

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

24 (2) The majority of the equalized assessed valuation of
25 the taxing district, other than any equalized assessed
26 valuation in an affected county, is in one or more counties

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

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

1 of the taxing district is located that, beginning on January 1
2 of the year following the date of the last referendum, the
3 taxing district is no longer subject to this Law.

4 (i) Notwithstanding any other provision of law, no
5 referendum may be submitted under this Section for taxable year
6 2016 or thereafter.

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

8 (35 ILCS 200/18-242 new)

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

12 Section 90. The State Mandates Act is amended by adding
13 Section 8.40 as follows:

14 (30 ILCS 805/8.40 new)

15 Sec. 8.40. Exempt mandate. Notwithstanding Sections 6 and 8
16 of this Act, no reimbursement by the State is required for the
17 implementation of any mandate created by this amendatory Act of
18 the 99th General Assembly.

19 Section 95. No acceleration or delay. Where this Act makes
20 changes in a statute that is represented in this Act by text
21 that is not yet or no longer in effect (for example, a Section
22 represented by multiple versions), the use of that text does

1 not accelerate or delay the taking effect of (i) the changes
2 made by this Act or (ii) provisions derived from any other
3 Public Act.

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