

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Section 18-210 as follows:

(35 ILCS 200/18-210)

Sec. 18-210. Establishing a new levy. Except as provided in Section 18-215, as it relates to a transfer of a service, before a county clerk may extend taxes for funds subject to the limitations of this Law, a new taxing district or a taxing district with an aggregate extension base of zero shall hold a referendum establishing a maximum aggregate extension for the levy year. The maximum aggregate extension is established for the current levy year if a taxing district has held a referendum before the levy date at which the majority voting on the issue approves its adoption. The referendum under this Section may be held at the same time as the referendum on creating a new taxing district. The question shall be submitted to the voters at a regularly scheduled election in accordance with the Election Code provided that notice of referendum, if held before July 1, 1999, has been given in accordance with the provisions of Section 12-5 of the Election Code in effect at the time of the bond referendum, at least 10 and not more than

45 days before the date of the election, notwithstanding the time for publication otherwise imposed by Section 12-5. Notices required in connection with the submission of public questions on or after July 1, 1999 shall be as set forth in Section 12-5 of the Election Code. The question shall be submitted in substantially the following form:

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Under the Property Tax Extension  
Limitation Law, may an YES  
aggregate extension not to exceed ...  
(aggregate extension amount) ... -----  
be made for the ... (taxing  
district name) ... for the NO  
... (levy year) ... levy year?

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If a majority of voters voting on the increase approves the adoption of the aggregate extension, the extension shall be effective for the levy year specified.

The question of establishing a maximum aggregate extension may be combined with the question of forming or establishing a new taxing district, in which case the question shall be submitted in substantially the following form:

Shall the (taxing district) be formed (or established) and have an aggregate extension under the Property Tax Extension Limitation Law not to exceed (aggregate extension amount) for the (levy year)?

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

If a majority of voters voting on the proposition approves it, then the taxing district shall be formed (or established) with the aggregate extension amount for the designated levy year.

(Source: P.A. 90-812, eff. 1-26-99; 91-57, eff. 6-30-99.)