



Rep. William Davis

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10000HB1126ham001

LRB100 03832 AXK 27266 a

1 AMENDMENT TO HOUSE BILL 1126

2 AMENDMENT NO. _____. Amend House Bill 1126 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 18-185 and by adding Section 18-216 as follows:

6 (35 ILCS 200/18-185)

7 (Text of Section before 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" means (a) the lesser of 5% or the
15 percentage increase in the Consumer Price Index during the
16 12-month calendar year preceding the levy year or (b) the rate

1 of increase approved by voters under Section 18-205 or 18-216.

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

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

21 "Aggregate extension" for taxing districts to which this
22 Law applied before the 1995 levy year means the annual
23 corporate extension for the taxing district and those special
24 purpose extensions that are made annually for the taxing
25 district, excluding special purpose extensions: (a) made for
26 the taxing district to pay interest or principal on general

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

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

1 assets, property, liabilities, obligations, and
2 responsibilities of a road district abolished under the
3 provisions of Section 6-133 of the Illinois Highway Code.

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

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

1 42 of the Cook County Forest Preserve District Act for
2 zoological park projects, or (iii) issued under Section 44.1 of
3 the Cook County Forest Preserve District Act for botanical
4 gardens projects; (m) made pursuant to Section 34-53.5 of the
5 School Code, whether levied annually or not; (n) made to fund
6 expenses of providing joint recreational programs for persons
7 with disabilities under Section 5-8 of the Park District Code
8 or Section 11-95-14 of the Illinois Municipal Code; (o) made by
9 the Chicago Park District for recreational programs for persons
10 with disabilities under subsection (c) of Section 7.06 of the
11 Chicago Park District Act; (p) made for contributions to a
12 firefighter's pension fund created under Article 4 of the
13 Illinois Pension Code, to the extent of the amount certified
14 under item (5) of Section 4-134 of the Illinois Pension Code;
15 and (q) made by Ford Heights School District 169 under Section
16 17-9.02 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 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 effective date of this amendatory Act of 1997; (c) made for
10 any taxing district to pay interest or principal on bonds
11 issued to refund or continue to refund those bonds issued
12 before the effective date of this amendatory Act of 1997; (d)
13 made for any taxing district to pay interest or principal on
14 bonds issued to refund or continue to refund bonds issued after
15 the effective date of this amendatory Act of 1997 if the bonds
16 were approved by referendum after the effective date of this
17 amendatory Act of 1997; (e) made for any taxing district to pay
18 interest or principal on revenue bonds issued before the
19 effective date of this amendatory Act of 1997 for payment of
20 which a property tax levy or the full faith and credit of the
21 unit of local government is pledged; however, a tax for the
22 payment of interest or principal on those bonds shall be made
23 only after the governing body of the unit of local government
24 finds that all other sources for payment are insufficient to
25 make those payments; (f) made for payments under a building
26 commission lease when the lease payments are for the retirement

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

26 "Debt service extension base" means an amount equal to that

1 portion of the extension for a taxing district for the 1994
2 levy year, or for those taxing districts subject to this Law in
3 accordance with Section 18-213, except for those subject to
4 paragraph (2) of subsection (e) of Section 18-213, for the levy
5 year in which the referendum making this Law applicable to the
6 taxing district is held, or for those taxing districts subject
7 to this Law in accordance with paragraph (2) of subsection (e)
8 of Section 18-213 for the 1996 levy year, constituting an
9 extension for payment of principal and interest on bonds issued
10 by the taxing district without referendum, but not including
11 excluded non-referendum bonds. For park districts (i) that were
12 first subject to this Law in 1991 or 1995 and (ii) whose
13 extension for the 1994 levy year for the payment of principal
14 and interest on bonds issued by the park district without
15 referendum (but not including excluded non-referendum bonds)
16 was less than 51% of the amount for the 1991 levy year
17 constituting an extension for payment of principal and interest
18 on bonds issued by the park district without referendum (but
19 not including excluded non-referendum bonds), "debt service
20 extension base" means an amount equal to that portion of the
21 extension for the 1991 levy year constituting an extension for
22 payment of principal and interest on bonds issued by the park
23 district without referendum (but not including excluded
24 non-referendum bonds). A debt service extension base
25 established or increased at any time pursuant to any provision
26 of this Law, except Section 18-212, shall be increased each

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

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

22 "Aggregate extension base" means the taxing district's
23 last preceding aggregate extension as adjusted under Sections
24 18-135, 18-215, and 18-230. An adjustment under Section 18-135
25 shall be made for the 2007 levy year and all subsequent levy
26 years whenever one or more counties within which a taxing

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

15 Notwithstanding any other provision of law, for levy year
16 2012, the aggregate extension base for West Northfield School
17 District No. 31 in Cook County shall be \$12,654,592.

18 "Levy year" has the same meaning as "year" under Section
19 1-155.

20 "New property" means (i) the assessed value, after final
21 board of review or board of appeals action, of new improvements
22 or additions to existing improvements on any parcel of real
23 property that increase the assessed value of that real property
24 during the levy year multiplied by the equalization factor
25 issued by the Department under Section 17-30, (ii) the assessed
26 value, after final board of review or board of appeals action,

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

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

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

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

16 Except as otherwise provided in this Section, "limiting
17 rate" means a fraction the numerator of which is the last
18 preceding aggregate extension base times an amount equal to one
19 plus the extension limitation defined in this Section and the
20 denominator of which is the current year's equalized assessed
21 value of all real property in the territory under the
22 jurisdiction of the taxing district during the prior levy year.
23 For those taxing districts that reduced their aggregate
24 extension for the last preceding levy year, the highest
25 aggregate extension in any of the last 3 preceding levy years
26 shall be used for the purpose of computing the limiting rate.

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

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

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

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

1 "Consumer Price Index" means the Consumer Price Index for
2 All Urban Consumers for all items published by the United
3 States Department of Labor.

4 "Extension limitation" means (a) the lesser of 5% or the
5 percentage increase in the Consumer Price Index during the
6 12-month calendar year preceding the levy year or (b) the rate
7 of increase approved by voters under Section 18-205 or 18-216.

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, "taxing district" includes
18 only each non-home rule taxing district subject to this Law
19 before the 1995 levy year and each non-home rule taxing
20 district not subject to this Law before the 1995 levy year
21 having the majority of its 1994 equalized assessed value in an
22 affected county or counties. Beginning with the levy year in
23 which this Law becomes applicable to a taxing district as
24 provided in Section 18-213, "taxing district" also includes
25 those taxing districts made subject to this Law as provided in
26 Section 18-213.

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

1 October 1, 1991; (h) made for payments of principal and
2 interest on bonds issued under the Metropolitan Water
3 Reclamation District Act to finance construction projects
4 initiated before October 1, 1991; (i) made for payments of
5 principal and interest on limited bonds, as defined in Section
6 3 of the Local Government Debt Reform Act, in an amount not to
7 exceed the debt service extension base less the amount in items
8 (b), (c), (e), and (h) of this definition for non-referendum
9 obligations, except obligations initially issued pursuant to
10 referendum; (j) made for payments of principal and interest on
11 bonds issued under Section 15 of the Local Government Debt
12 Reform Act; (k) made by a school district that participates in
13 the Special Education District of Lake County, created by
14 special education joint agreement under Section 10-22.31 of the
15 School Code, for payment of the school district's share of the
16 amounts required to be contributed by the Special Education
17 District of Lake County to the Illinois Municipal Retirement
18 Fund under Article 7 of the Illinois Pension Code; the amount
19 of any extension under this item (k) shall be certified by the
20 school district to the county clerk; (l) made to fund expenses
21 of providing joint recreational programs for persons with
22 disabilities under Section 5-8 of the Park District Code or
23 Section 11-95-14 of the Illinois Municipal Code; (m) made for
24 temporary relocation loan repayment purposes pursuant to
25 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for
26 payment of principal and interest on any bonds issued under the

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

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

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

1 and interest on bonds authorized by Public Act 88-503 and
2 issued under Section 20a of the Chicago Park District Act for
3 aquarium or museum projects; (l) made for payments of principal
4 and interest on bonds authorized by Public Act 87-1191 or
5 93-601 and (i) issued pursuant to Section 21.2 of the Cook
6 County Forest Preserve District Act, (ii) issued under Section
7 42 of the Cook County Forest Preserve District Act for
8 zoological park projects, or (iii) issued under Section 44.1 of
9 the Cook County Forest Preserve District Act for botanical
10 gardens projects; (m) made pursuant to Section 34-53.5 of the
11 School Code, whether levied annually or not; (n) made to fund
12 expenses of providing joint recreational programs for persons
13 with disabilities under Section 5-8 of the Park District Code
14 or Section 11-95-14 of the Illinois Municipal Code; (o) made by
15 the Chicago Park District for recreational programs for persons
16 with disabilities under subsection (c) of Section 7.06 of the
17 Chicago Park District Act; (p) made for contributions to a
18 firefighter's pension fund created under Article 4 of the
19 Illinois Pension Code, to the extent of the amount certified
20 under item (5) of Section 4-134 of the Illinois Pension Code;
21 (q) made by Ford Heights School District 169 under Section
22 17-9.02 of the School Code; and (r) made for the purpose of
23 making employer contributions to the Public School Teachers'
24 Pension and Retirement Fund of Chicago under Section 34-53 of
25 the School Code.

26 "Aggregate extension" for all taxing districts to which

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

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

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

9 "Aggregate extension" for all taxing districts to which
10 this Law applies in accordance with paragraph (2) of subsection
11 (e) of Section 18-213 means the annual corporate extension for
12 the taxing district and those special purpose extensions that
13 are 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 (e) 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 (e)
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 the lesser of 5% or the percentage
13 increase in the Consumer Price Index during the 12-month
14 calendar year preceding the levy year. The debt service
15 extension base may be established or increased as provided
16 under Section 18-212. "Excluded non-referendum bonds" means
17 (i) bonds authorized by Public Act 88-503 and issued under
18 Section 20a of the Chicago Park District Act for aquarium and
19 museum projects; (ii) bonds issued under Section 15 of the
20 Local Government Debt Reform Act; or (iii) refunding
21 obligations issued to refund or to continue to refund
22 obligations initially issued pursuant to referendum.

23 "Special purpose extensions" include, but are not limited
24 to, extensions for levies made on an annual basis for
25 unemployment and workers' compensation, self-insurance,
26 contributions to pension plans, and extensions made pursuant to

1 Section 6-601 of the Illinois Highway Code for a road
2 district's permanent road fund whether levied annually or not.
3 The extension for a special service area is not included in the
4 aggregate extension.

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

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

1 "Levy year" has the same meaning as "year" under Section
2 1-155.

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

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

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

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

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

25 Except as otherwise provided in this Section, "limiting
26 rate" means a fraction the numerator of which is the last

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

1 clerk for the aggregate of all capped funds of the district for
2 tax year 2012.

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

5 (35 ILCS 200/18-216 new)

6 Sec. 18-216. Extension of amendatory Act.

7 (a) Notwithstanding any other provision of law, the
8 corporate authorities of a taxing district may, by resolution,
9 submit to the voters of the taxing district the question of
10 whether or not to apply a property tax freeze for a period of 3
11 years to the taxing district. In addition, if a written
12 petition calling for a referendum on that question signed by a
13 number of voters of the taxing district equal to at least 5% of
14 the total votes cast for candidates for Governor in the
15 preceding gubernatorial election by the registered voters of
16 the taxing district is submitted to the corporate authorities
17 of the taxing district, then the corporate authorities shall
18 adopt a resolution for the submission of that proposition at
19 the next regular election held in that taxing district. In
20 either case, the corporate authorities shall certify the
21 resolution and the proposition to the proper election
22 officials, who shall submit the proposition at the election in
23 accordance with the general election law.

24 (b) The question shall be substantially in the following
25 form:

1 Shall (name of taxing district) apply a property tax freeze
2 for a period of 3 years? This would mean that (taxing district)
3 may not increase its annual corporate extension or certain
4 special purpose extensions without referendum approval.

5 Votes shall be recorded as a "yes" or "no".

6 If a majority of the votes cast on the proposition are in
7 favor of the proposition, then the property tax freeze shall
8 apply to the taxing district.

9 (c) If a taxing district fails to obtain approval for the
10 proposition, the taxing district shall not submit another
11 petition calling for a referendum under this Section for a
12 period of at least 10 years.

13 (d) This Section shall apply only to a taxing district with
14 (1) a Final Percent of Adequacy of over 125%, as defined under
15 Section 18-8.15 of the School Code; and (2) a Unit Equivalent
16 Operating Tax Rate, as defined under Section 2-3.170 of the
17 School Code, that is greater than 4%.

18 Section 95. No acceleration or delay. Where this Act makes
19 changes in a statute that is represented in this Act by text
20 that is not yet or no longer in effect (for example, a Section
21 represented by multiple versions), the use of that text does
22 not accelerate or delay the taking effect of (i) the changes
23 made by this Act or (ii) provisions derived from any other
24 Public Act.

1 Section 99. Effective date. This Act takes effect upon
2 becoming law, but this Act does not take effect at all unless
3 Senate Bill 1 of the 100th General Assembly becomes law."