



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB4818

by Rep. Al Riley

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-210

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that a municipality that has not extended property taxes for any purpose for a continuous 5-year period immediately preceding the tax year of the initial levy may establish an initial levy without resort to referendum, but not to exceed an aggregate rate of 0.25% and further subject to the Truth in Taxation Law. Effective immediately.

LRB100 17776 HLH 32954 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

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

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

6 (35 ILCS 200/18-210)

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

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

7 -----

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

15 -----

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

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

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

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

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

6 Notwithstanding any other provision of law, a municipality
7 that has not extended property taxes for any purpose for a
8 continuous 5-year period immediately preceding the tax year of
9 the initial levy may establish an initial levy without resort
10 to referendum, but not to exceed an aggregate rate of 0.25% and
11 further subject to the Truth in Taxation Law.

12 (Source: P.A. 97-1149, eff. 6-1-13.)

13 Section 99. Effective date. This Act takes effect January
14 1, 2019.