



Sen. Andy Manar

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LRB101 04451 HLH 60029 a

1 AMENDMENT TO SENATE BILL 690

2 AMENDMENT NO. _____. Amend Senate Bill 690 by replacing
3 everything after the enacting clause with the following:

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

6 (35 ILCS 200/18-185)

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

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

13 "Extension limitation", except as otherwise provided in
14 this paragraph, means (a) the lesser of 5% or the percentage
15 increase in the Consumer Price Index during the 12-month
16 calendar year preceding the levy year or (b) the rate of

1 increase approved by voters under Section 18-205. Beginning in
2 levy year 2022, for taxing districts that are school districts
3 other than qualified school districts, "extension limitation"
4 means 0% or the rate of increase approved by the voters under
5 Section 18-205, except that, if a special purpose extension (i)
6 made for the payment of principal and interest on bonds or
7 other evidences of indebtedness issued by the taxing district
8 or (ii) made for contributions to a pension fund created under
9 the Illinois Pension Code was required to be included in a
10 school district's aggregate extension for the 2021 levy year,
11 then the extension limitation for that extension shall be (a)
12 the lesser of 5% or the percentage increase in the Consumer
13 Price Index during the 12-month calendar year preceding the
14 levy year or (b) the rate of increase approved by voters under
15 Section 18-205.

16 "Affected county" means a county of 3,000,000 or more
17 inhabitants or a county contiguous to a county of 3,000,000 or
18 more inhabitants.

19 "Taxing district" has the same meaning provided in Section
20 1-150, except as otherwise provided in this Section. For the
21 1991 through 1994 levy years only, "taxing district" includes
22 only each non-home rule taxing district having the majority of
23 its 1990 equalized assessed value within any county or counties
24 contiguous to a county with 3,000,000 or more inhabitants.
25 Beginning with the 1995 levy year, "taxing district" includes
26 only each non-home rule taxing district subject to this Law

1 before the 1995 levy year and each non-home rule taxing
2 district not subject to this Law before the 1995 levy year
3 having the majority of its 1994 equalized assessed value in an
4 affected county or counties. Beginning with the levy year in
5 which this Law becomes applicable to a taxing district as
6 provided in Section 18-213, "taxing district" also includes
7 those taxing districts made subject to this Law as provided in
8 Section 18-213. Beginning in levy year 2022, "taxing district"
9 also includes each school district in the State, but does not
10 include a qualified school district that was not subject to
11 this Law in the 2021 levy year.

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

1 principal on revenue bonds issued before October 1, 1991 for
2 payment of which a property tax levy or the full faith and
3 credit of the unit of local government is pledged; however, a
4 tax for the payment of interest or principal on those bonds
5 shall be made only after the governing body of the unit of
6 local government finds that all other sources for payment are
7 insufficient to make those payments; (f) made for payments
8 under a building commission lease when the lease payments are
9 for the retirement of bonds issued by the commission before
10 October 1, 1991, to pay for the building project; (g) made for
11 payments due under installment contracts entered into before
12 October 1, 1991; (h) made for payments of principal and
13 interest on bonds issued under the Metropolitan Water
14 Reclamation District Act to finance construction projects
15 initiated before October 1, 1991; (i) made for payments of
16 principal and interest on limited bonds, as defined in Section
17 3 of the Local Government Debt Reform Act, in an amount not to
18 exceed the debt service extension base less the amount in items
19 (b), (c), (e), and (h) of this definition for non-referendum
20 obligations, except obligations initially issued pursuant to
21 referendum; (j) made for payments of principal and interest on
22 bonds issued under Section 15 of the Local Government Debt
23 Reform Act; (k) made by a school district that participates in
24 the Special Education District of Lake County, created by
25 special education joint agreement under Section 10-22.31 of the
26 School Code, for payment of the school district's share of the

1 amounts required to be contributed by the Special Education
2 District of Lake County to the Illinois Municipal Retirement
3 Fund under Article 7 of the Illinois Pension Code; the amount
4 of any extension under this item (k) shall be certified by the
5 school district to the county clerk; (l) made to fund expenses
6 of providing joint recreational programs for persons with
7 disabilities under Section 5-8 of the Park District Code or
8 Section 11-95-14 of the Illinois Municipal Code; (m) made for
9 temporary relocation loan repayment purposes pursuant to
10 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for
11 payment of principal and interest on any bonds issued under the
12 authority of Section 17-2.2d of the School Code; (o) made for
13 contributions to a firefighter's pension fund created under
14 Article 4 of the Illinois Pension Code, to the extent of the
15 amount certified under item (5) of Section 4-134 of the
16 Illinois Pension Code; and (p) made for road purposes in the
17 first year after a township assumes the rights, powers, duties,
18 assets, property, liabilities, obligations, and
19 responsibilities of a road district abolished under the
20 provisions of Section 6-133 of the Illinois Highway Code.
21 Beginning in levy year 2022, this definition of "aggregate
22 extension" applies to each school district that was subject to
23 this definition of "aggregate extension" for the 2021 levy
24 year.

25 "Aggregate extension" for the taxing districts to which
26 this Law did not apply before the 1995 levy year (except taxing

1 districts subject to this Law in accordance with Section
2 18-213) means the annual corporate extension for the taxing
3 district and those special purpose extensions that are made
4 annually for the taxing district, excluding special purpose
5 extensions: (a) made for the taxing district to pay interest or
6 principal on general obligation bonds that were approved by
7 referendum; (b) made for any taxing district to pay interest or
8 principal on general obligation bonds issued before March 1,
9 1995; (c) made for any taxing district to pay interest or
10 principal on bonds issued to refund or continue to refund those
11 bonds issued before March 1, 1995; (d) made for any taxing
12 district to pay interest or principal on bonds issued to refund
13 or continue to refund bonds issued after March 1, 1995 that
14 were approved by referendum; (e) made for any taxing district
15 to pay interest or principal on revenue bonds issued before
16 March 1, 1995 for payment of which a property tax levy or the
17 full faith and credit of the unit of local government is
18 pledged; however, a tax for the payment of interest or
19 principal on those bonds shall be made only after the governing
20 body of the unit of local government finds that all other
21 sources for payment are insufficient to make those payments;
22 (f) made for payments under a building commission lease when
23 the lease payments are for the retirement of bonds issued by
24 the commission before March 1, 1995 to pay for the building
25 project; (g) made for payments due under installment contracts
26 entered into before March 1, 1995; (h) made for payments of

1 principal and interest on bonds issued under the Metropolitan
2 Water Reclamation District Act to finance construction
3 projects initiated before October 1, 1991; (h-4) made for
4 stormwater management purposes by the Metropolitan Water
5 Reclamation District of Greater Chicago under Section 12 of the
6 Metropolitan Water Reclamation District Act; (i) made for
7 payments of principal and interest on limited bonds, as defined
8 in Section 3 of the Local Government Debt Reform Act, in an
9 amount not to exceed the debt service extension base less the
10 amount in items (b), (c), and (e) of this definition for
11 non-referendum obligations, except obligations initially
12 issued pursuant to referendum and bonds described in subsection
13 (h) of this definition; (j) made for payments of principal and
14 interest on bonds issued under Section 15 of the Local
15 Government Debt Reform Act; (k) made for payments of principal
16 and interest on bonds authorized by Public Act 88-503 and
17 issued under Section 20a of the Chicago Park District Act for
18 aquarium or museum projects; (l) made for payments of principal
19 and interest on bonds authorized by Public Act 87-1191 or
20 93-601 and (i) issued pursuant to Section 21.2 of the Cook
21 County Forest Preserve District Act, (ii) issued under Section
22 42 of the Cook County Forest Preserve District Act for
23 zoological park projects, or (iii) issued under Section 44.1 of
24 the Cook County Forest Preserve District Act for botanical
25 gardens projects; (m) made pursuant to Section 34-53.5 of the
26 School Code, whether levied annually or not; (n) made to fund

1 expenses of providing joint recreational programs for persons
2 with disabilities under Section 5-8 of the Park District Code
3 or Section 11-95-14 of the Illinois Municipal Code; (o) made by
4 the Chicago Park District for recreational programs for persons
5 with disabilities under subsection (c) of Section 7.06 of the
6 Chicago Park District Act; (p) made for contributions to a
7 firefighter's pension fund created under Article 4 of the
8 Illinois Pension Code, to the extent of the amount certified
9 under item (5) of Section 4-134 of the Illinois Pension Code;
10 (q) made by Ford Heights School District 169 under Section
11 17-9.02 of the School Code; and (r) made for the purpose of
12 making employer contributions to the Public School Teachers'
13 Pension and Retirement Fund of Chicago under Section 34-53 of
14 the School Code. Beginning in levy year 2022, this definition
15 of "aggregate extension" applies to each school district that
16 was subject to this definition of "aggregate extension" for the
17 2021 levy year.

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

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

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

1 2022, this definition of "aggregate extension" applies to each
2 school district that was subject to this definition of
3 "aggregate extension" for the 2021 levy year.

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

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

1 to a firefighter's pension fund created under Article 4 of the
2 Illinois Pension Code, to the extent of the amount certified
3 under item (5) of Section 4-134 of the Illinois Pension Code.
4 Beginning in levy year 2022, this definition of "aggregate
5 extension" applies to each school district that was subject to
6 this definition of "aggregate extension" for the 2021 levy
7 year.

8 "Aggregate extension", for school districts that were not
9 subject to this Law in the 2021 levy year, means the annual
10 corporate extension for the school district and those special
11 purpose extensions that are made annually for the taxing
12 district, excluding special purpose extensions: (a) made for
13 the payment of principal and interest on bonds or other
14 evidences of indebtedness issued by the school district; or (b)
15 made for contributions to a pension fund created under the
16 Illinois Pension Code.

17 "Debt service extension base" means an amount equal to that
18 portion of the extension for a taxing district for the 1994
19 levy year, or for those taxing districts subject to this Law in
20 accordance with Section 18-213, except for those subject to
21 paragraph (2) of subsection (e) of Section 18-213, for the levy
22 year in which the referendum making this Law applicable to the
23 taxing district is held, or for those taxing districts subject
24 to this Law in accordance with paragraph (2) of subsection (e)
25 of Section 18-213 for the 1996 levy year, or, for those school
26 districts that are subject to this Law as a result of this

1 amendatory Act of the 101st General Assembly, for the 2021 levy
2 year, constituting an extension for payment of principal and
3 interest on bonds issued by the taxing district without
4 referendum, but not including excluded non-referendum bonds.
5 For park districts (i) that were first subject to this Law in
6 1991 or 1995 and (ii) whose extension for the 1994 levy year
7 for the payment of principal and interest on bonds issued by
8 the park district without referendum (but not including
9 excluded non-referendum bonds) was less than 51% of the amount
10 for the 1991 levy year constituting an extension for payment of
11 principal and interest on bonds issued by the park district
12 without referendum (but not including excluded non-referendum
13 bonds), "debt service extension base" means an amount equal to
14 that portion of the extension for the 1991 levy year
15 constituting an extension for payment of principal and interest
16 on bonds issued by the park district without referendum (but
17 not including excluded non-referendum bonds). A debt service
18 extension base established or increased at any time pursuant to
19 any provision of this Law, except Section 18-212, shall be
20 increased each year commencing with the later of (i) the 2009
21 levy year or (ii) the first levy year in which this Law becomes
22 applicable to the taxing district, by the lesser of 5% or the
23 percentage increase in the Consumer Price Index during the
24 12-month calendar year preceding the levy year. The debt
25 service extension base may be established or increased as
26 provided under Section 18-212. "Excluded non-referendum bonds"

1 means (i) bonds authorized by Public Act 88-503 and issued
2 under Section 20a of the Chicago Park District Act for aquarium
3 and museum projects; (ii) bonds issued under Section 15 of the
4 Local Government Debt Reform Act; or (iii) refunding
5 obligations issued to refund or to continue to refund
6 obligations initially issued pursuant to referendum.

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

15 "Aggregate extension base" means the taxing district's
16 last preceding aggregate extension as adjusted under Sections
17 18-135, 18-215, 18-230, and 18-206. An adjustment under Section
18 18-135 shall be made for the 2007 levy year and all subsequent
19 levy years whenever one or more counties within which a taxing
20 district is located (i) used estimated valuations or rates when
21 extending taxes in the taxing district for the last preceding
22 levy year that resulted in the over or under extension of
23 taxes, or (ii) increased or decreased the tax extension for the
24 last preceding levy year as required by Section 18-135(c).
25 Whenever an adjustment is required under Section 18-135, the
26 aggregate extension base of the taxing district shall be equal

1 to the amount that the aggregate extension of the taxing
2 district would have been for the last preceding levy year if
3 either or both (i) actual, rather than estimated, valuations or
4 rates had been used to calculate the extension of taxes for the
5 last levy year, or (ii) the tax extension for the last
6 preceding levy year had not been adjusted as required by
7 subsection (c) of Section 18-135.

8 Notwithstanding any other provision of law, for levy year
9 2012, the aggregate extension base for West Northfield School
10 District No. 31 in Cook County shall be \$12,654,592.

11 "Levy year" has the same meaning as "year" under Section
12 1-155.

13 "New property" means (i) the assessed value, after final
14 board of review or board of appeals action, of new improvements
15 or additions to existing improvements on any parcel of real
16 property that increase the assessed value of that real property
17 during the levy year multiplied by the equalization factor
18 issued by the Department under Section 17-30, (ii) the assessed
19 value, after final board of review or board of appeals action,
20 of real property not exempt from real estate taxation, which
21 real property was exempt from real estate taxation for any
22 portion of the immediately preceding levy year, multiplied by
23 the equalization factor issued by the Department under Section
24 17-30, including the assessed value, upon final stabilization
25 of occupancy after new construction is complete, of any real
26 property located within the boundaries of an otherwise or

1 previously exempt military reservation that is intended for
2 residential use and owned by or leased to a private corporation
3 or other entity, (iii) in counties that classify in accordance
4 with Section 4 of Article IX of the Illinois Constitution, an
5 incentive property's additional assessed value resulting from
6 a scheduled increase in the level of assessment as applied to
7 the first year final board of review market value, and (iv) any
8 increase in assessed value due to oil or gas production from an
9 oil or gas well required to be permitted under the Hydraulic
10 Fracturing Regulatory Act that was not produced in or accounted
11 for during the previous levy year. In addition, the county
12 clerk in a county containing a population of 3,000,000 or more
13 shall include in the 1997 recovered tax increment value for any
14 school district, any recovered tax increment value that was
15 applicable to the 1995 tax year calculations.

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

20 "Qualified school district" means a school district that
21 certifies to the county clerk of the county in which the school
22 district is located by October 15 immediately preceding the
23 first day of the levy year that the district meets either of
24 the following criteria:

25 (1) the school district submitted a claim or claims to
26 the Illinois State Board of Education for reimbursement of

1 State mandated categoricals, as provided in the School
2 Breakfast and Lunch Program Act or Section 14-7.02,
3 14-7.03, 14-13.01, 18-3, or 29-5 of the School Code, for
4 the school fiscal year immediately preceding the levy year,
5 and the aggregate amount of reimbursement for those State
6 mandated categoricals for that school fiscal year was less
7 than 97% of the district's claims as certified by the State
8 Board of Education pursuant to Section 18-21 of the School
9 Code; or

10 (2) the school district did not receive the minimum
11 funding required for that school district under the
12 evidence-based funding formula set forth in Section
13 18-8.15 of the School Code for the school fiscal year
14 immediately preceding the levy year.

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

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

1 removed from the redevelopment project area over and above the
2 initial equalized assessed value of that real property before
3 removal from the redevelopment project area.

4 Except as otherwise provided in this Section, "limiting
5 rate" means a fraction the numerator of which is the last
6 preceding aggregate extension base times an amount equal to one
7 plus the extension limitation defined in this Section and the
8 denominator of which is the current year's equalized assessed
9 value of all real property in the territory under the
10 jurisdiction of the taxing district during the prior levy year.
11 For those taxing districts that reduced their aggregate
12 extension for the last preceding levy year, except for school
13 districts that reduced their extension for educational
14 purposes pursuant to Section 18-206, the highest aggregate
15 extension in any of the last 3 preceding levy years shall be
16 used for the purpose of computing the limiting rate. The
17 denominator shall not include new property or the recovered tax
18 increment value. If a new rate, a rate decrease, or a limiting
19 rate increase has been approved at an election held after March
20 21, 2006, then (i) the otherwise applicable limiting rate shall
21 be increased by the amount of the new rate or shall be reduced
22 by the amount of the rate decrease, as the case may be, or (ii)
23 in the case of a limiting rate increase, the limiting rate
24 shall be equal to the rate set forth in the proposition
25 approved by the voters for each of the years specified in the
26 proposition, after which the limiting rate of the taxing

1 district shall be calculated as otherwise provided. In the case
2 of a taxing district that obtained referendum approval for an
3 increased limiting rate on March 20, 2012, the limiting rate
4 for tax year 2012 shall be the rate that generates the
5 approximate total amount of taxes extendable for that tax year,
6 as set forth in the proposition approved by the voters; this
7 rate shall be the final rate applied by the county clerk for
8 the aggregate of all capped funds of the district for tax year
9 2012.

10 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;
11 100-465, eff. 8-31-17.)

12 (35 ILCS 200/18-205)

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

1 ~~March 21, 2006:~~

2 Shall the extension limitation under the Property Tax
3 Extension Limitation Law for (insert the legal name,
4 number, if any, and county or counties of the taxing
5 district and geographic or other common name by which a
6 school or community college district is known and referred
7 to), Illinois, be increased from (the applicable extension
8 limitation set forth in Section 18-185) ~~the lesser of 5% or~~
9 ~~the percentage increase in the Consumer Price Index over~~
10 ~~the prior levy year~~ to (insert the percentage of the
11 proposed increase)% per year for (insert each levy year for
12 which the increased extension limitation will apply)?

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

14 If a majority of voters voting on the issue approves the
15 adoption of the increase, the increase shall be applicable for
16 each levy year specified.

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

22 (1) For the (insert the first levy year for which the
23 increased extension limitation will be applicable) levy
24 year the approximate amount of the additional tax
25 extendable against property containing a single family
26 residence and having a fair market value at the time of the

1 referendum of \$100,000 is estimated to be \$....

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

14 Paragraph (2) shall be included only if the increased
15 extension limitation will be applicable for more than one year
16 and shall list each levy year for which the increased extension
17 limitation will be applicable. The additional tax shown for
18 each levy year shall be the approximate dollar amount of the
19 increase over the amount of the most recently completed
20 extension at the time the submission of the question is
21 initiated by the taxing district. The approximate amount of the
22 additional tax extendable shown in paragraphs (1) and (2) shall
23 be calculated by multiplying \$100,000 (the fair market value of
24 the property without regard to any property tax exemptions) by
25 (i) the percentage level of assessment prescribed for that
26 property by statute, or by ordinance of the county board in

1 counties that classify property for purposes of taxation in
2 accordance with Section 4 of Article IX of the Illinois
3 Constitution; (ii) the most recent final equalization factor
4 certified to the county clerk by the Department of Revenue at
5 the time the taxing district initiates the submission of the
6 proposition to the electors; (iii) the last known aggregate
7 extension base of the taxing district at the time the
8 submission of the question is initiated by the taxing district;
9 and (iv) the difference between the percentage increase
10 proposed in the question and the (otherwise applicable
11 extension limitation under Section 18-185) ~~lesser of 5% or the~~
12 ~~percentage increase in the Consumer Price Index for the prior~~
13 ~~levy year (or an estimate of the percentage increase for the~~
14 ~~prior levy year if the increase is unavailable at the time the~~
15 ~~submission of the question is initiated by the taxing~~
16 ~~district);~~ and dividing the result by the last known equalized
17 assessed value of the taxing district at the time the
18 submission of the question is initiated by the taxing district.
19 This amendatory Act of the 97th General Assembly is intended to
20 clarify the existing requirements of this Section, and shall
21 not be construed to validate any prior non-compliant referendum
22 language. Any notice required to be published in connection
23 with the submission of the question shall also contain this
24 supplemental information and shall not contain any other
25 supplemental information. Any error, miscalculation, or
26 inaccuracy in computing any amount set forth on the ballot or

1 in the notice that is not deliberate shall not invalidate or
2 affect the validity of any proposition approved. Notice of the
3 referendum shall be published and posted as otherwise required
4 by law, and the submission of the question shall be initiated
5 as provided by law.

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

7 (35 ILCS 200/18-214)

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

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

20 (b) For purposes of this Section only:

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

24 "Equalized assessed valuation" means the equalized
25 assessed valuation for a taxing district for the immediately

1 preceding levy year.

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

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

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

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

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

25 (e) The county clerk shall order the proposition submitted
26 to the electors of the county at the election specified in the

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

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

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

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

25 (2) The majority of the equalized assessed valuation of
26 the taxing district, other than any equalized assessed

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

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

1 counties in which a portion of the equalized assessed valuation
2 of the taxing district is located that, beginning on January 1
3 of the year following the date of the last referendum, the
4 taxing district is no longer subject to this Law.

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

6 Section 10. The School Code is amended by adding Section
7 18-21 as follows:

8 (105 ILCS 5/18-21 new)

9 Sec. 18-21. Certifications to school districts. On or
10 before September 30th of each year, the State Board shall
11 certify to each school district whether or not the school
12 district is eligible for designation as a qualified school
13 district, based on the criteria set forth in Section 18-185 of
14 the Property Tax Code.

15 Section 99. Effective date. This Act takes effect on
16 January 1, 2021, but does not take effect at all unless Senate
17 Joint Resolution Constitutional Amendment No. 1 of the 101st
18 General Assembly is approved by the voters of the State prior
19 to that date."