



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

HB3176

Introduced 2/19/2021, by Rep. Sam Yingling

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185  
35 ILCS 200/18-205  
35 ILCS 200/18-212  
35 ILCS 200/18-213  
35 ILCS 200/18-214  
30 ILCS 805/8.45 new

Amends the Property Tax Code. Provides that, for the 2022 and 2023 levy years, the Property Tax Extension Limitation Law applies to all non-home rule taxing districts. Provides that, for the 2022 and 2023 levy year, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB102 10048 HLH 15368 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 Sections 18-185, 18-205, 18-212, 18-213, and 18-214 as  
6 follows:

7 (35 ILCS 200/18-185)

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

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

14 "Extension limitation", for levy years other than 2022 and  
15 2023, means (a) the lesser of 5% or the percentage increase in  
16 the Consumer Price Index during the 12-month calendar year  
17 preceding the levy year or (b) the rate of increase approved by  
18 voters under Section 18-205.

19 "Extension limitation", for levy years 2022 and 2023,  
20 means 0% or the rate of increase approved by the voters under  
21 Section 18-205.

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

1 more inhabitants.

2 "Taxing district" has the same meaning provided in Section  
3 1-150, except as otherwise provided in this Section. For the  
4 1991 through 1994 levy years only, "taxing district" includes  
5 only each non-home rule taxing district having the majority of  
6 its 1990 equalized assessed value within any county or  
7 counties contiguous to a county with 3,000,000 or more  
8 inhabitants. Beginning with the 1995 levy year, and except as  
9 provided for levy years 2022 and 2023, "taxing district"  
10 includes only each non-home rule taxing district subject to  
11 this Law before the 1995 levy year and each non-home rule  
12 taxing district not subject to this Law before the 1995 levy  
13 year having the majority of its 1994 equalized assessed value  
14 in an affected county or counties. Beginning with the levy  
15 year in which this Law becomes applicable to a taxing district  
16 as provided in Section 18-213, "taxing district" also includes  
17 those taxing districts made subject to this Law as provided in  
18 Section 18-213. For levy years 2022 and 2023, "taxing  
19 district" has the same meaning provided in Section 1-150, but  
20 does not include home rule units.

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  
2 for any taxing district to pay interest or principal on  
3 general obligation bonds issued before October 1, 1991; (c)  
4 made for any taxing district to pay interest or principal on  
5 bonds issued to refund or continue to refund those bonds  
6 issued before October 1, 1991; (d) made for any taxing  
7 district to pay interest or principal on bonds issued to  
8 refund or continue to refund bonds issued after October 1,  
9 1991 that were approved by referendum; (e) made for any taxing  
10 district to pay interest or principal on revenue bonds issued  
11 before October 1, 1991 for payment of which a property tax levy  
12 or the full faith and credit of the unit of local government is  
13 pledged; however, a tax for the payment of interest or  
14 principal on those bonds shall be made only after the  
15 governing body of the unit of local government finds that all  
16 other sources for payment are insufficient to make those  
17 payments; (f) made for payments under a building commission  
18 lease when the lease payments are for the retirement of bonds  
19 issued by the commission before October 1, 1991, to pay for the  
20 building project; (g) made for payments due under installment  
21 contracts entered into before October 1, 1991; (h) made for  
22 payments of principal and interest on bonds issued under the  
23 Metropolitan Water Reclamation District Act to finance  
24 construction projects initiated before October 1, 1991; (i)  
25 made for payments of principal and interest on limited bonds,  
26 as defined in Section 3 of the Local Government Debt Reform

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

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

5 "Aggregate extension" for the taxing districts to which  
6 this Law did not apply before the 1995 levy year (except taxing  
7 districts subject to this Law in accordance with Section  
8 18-213 or this amendatory Act of the 102nd General Assembly)  
9 means the annual corporate extension for the taxing district  
10 and those special purpose extensions that are made annually  
11 for the taxing district, excluding special purpose extensions:  
12 (a) made for the taxing district to pay interest or principal  
13 on general obligation bonds that were approved by referendum;  
14 (b) made for any taxing district to pay interest or principal  
15 on general obligation bonds issued before March 1, 1995; (c)  
16 made for any taxing district to pay interest or principal on  
17 bonds issued to refund or continue to refund those bonds  
18 issued before March 1, 1995; (d) made for any taxing district  
19 to pay interest or principal on bonds issued to refund or  
20 continue to refund bonds issued after March 1, 1995 that were  
21 approved by referendum; (e) made for any taxing district to  
22 pay interest or principal on revenue bonds issued before March  
23 1, 1995 for payment of which a property tax levy or the full  
24 faith and credit of the unit of local government is pledged;  
25 however, a tax for the payment of interest or principal on  
26 those bonds shall be made only after the governing body of the

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

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

23 "Aggregate extension" for all taxing districts to which  
24 this Law applies in accordance with Section 18-213, except for  
25 those taxing districts subject to paragraph (2) of subsection  
26 (e) of Section 18-213, means the annual corporate extension



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

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

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

6 "Aggregate extension" for all taxing districts to which  
7 this Law applies in accordance with paragraph (2) of  
8 subsection (e) of Section 18-213 or this amendatory Act of the  
9 102nd General Assembly means the annual corporate extension  
10 for the taxing district and those special purpose extensions  
11 that are made annually for the taxing district, excluding  
12 special purpose extensions: (a) made for the taxing district  
13 to pay interest or principal on general obligation bonds that  
14 were approved by referendum; (b) made for any taxing district  
15 to pay interest or principal on general obligation bonds  
16 issued before March 7, 1997 (the effective date of Public Act  
17 89-718) ~~this amendatory Act of 1997~~; (c) made for any taxing  
18 district to pay interest or principal on bonds issued to  
19 refund or continue to refund those bonds issued before March  
20 7, 1997 (the effective date of Public Act 89-718) ~~this~~  
21 ~~amendatory Act of 1997~~; (d) made for any taxing district to pay  
22 interest or principal on bonds issued to refund or continue to  
23 refund bonds issued after March 7, 1997 (the effective date of  
24 Public Act 89-718) ~~this amendatory Act of 1997~~ if the bonds  
25 were approved by referendum after March 7, 1997 (the effective  
26 date of Public Act 89-718) ~~this amendatory Act of 1997~~; (e)

1 made for any taxing district to pay interest or principal on  
2 revenue bonds issued before March 7, 1997 (the effective date  
3 of Public Act 89-718) ~~this amendatory Act of 1997~~ for payment  
4 of which a property tax levy or the full faith and credit of  
5 the unit of local government is pledged; however, a tax for the  
6 payment of interest or principal on those bonds shall be made  
7 only after the governing body of the unit of local government  
8 finds that all other sources for payment are insufficient to  
9 make those payments; (f) made for payments under a building  
10 commission lease when the lease payments are for the  
11 retirement of bonds issued by the commission before March 7,  
12 1997 (the effective date of Public Act 89-718) ~~this amendatory~~  
13 ~~Act of 1997~~ to pay for the building project; (g) made for  
14 payments due under installment contracts entered into before  
15 March 7, 1997 (the effective date of Public Act 89-718) ~~this~~  
16 ~~amendatory Act of 1997~~; (h) made for payments of principal and  
17 interest on limited bonds, as defined in Section 3 of the Local  
18 Government Debt Reform Act, in an amount not to exceed the debt  
19 service extension base less the amount in items (b), (c), and  
20 (e) of this definition for non-referendum obligations, except  
21 obligations initially issued pursuant to referendum; (i) made  
22 for payments of principal and interest on bonds issued under  
23 Section 15 of the Local Government Debt Reform Act; (j) made  
24 for a qualified airport authority to pay interest or principal  
25 on general obligation bonds issued for the purpose of paying  
26 obligations due under, or financing airport facilities

1 required to be acquired, constructed, installed or equipped  
2 pursuant to, contracts entered into before March 1, 1996 (but  
3 not including any amendments to such a contract taking effect  
4 on or after that date); (k) made to fund expenses of providing  
5 joint recreational programs for persons with disabilities  
6 under Section 5-8 of the Park District Code or Section  
7 11-95-14 of the Illinois Municipal Code; and (l) made for  
8 contributions to a firefighter's pension fund created under  
9 Article 4 of the Illinois Pension Code, to the extent of the  
10 amount certified under item (5) of Section 4-134 of the  
11 Illinois Pension Code.

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

1 the park district without referendum (but not including  
2 excluded non-referendum bonds) was less than 51% of the amount  
3 for the 1991 levy year constituting an extension for payment  
4 of principal and interest on bonds issued by the park district  
5 without referendum (but not including excluded non-referendum  
6 bonds), "debt service extension base" means an amount equal to  
7 that portion of the extension for the 1991 levy year  
8 constituting an extension for payment of principal and  
9 interest on bonds issued by the park district without  
10 referendum (but not including excluded non-referendum bonds).  
11 A debt service extension base established or increased at any  
12 time pursuant to any provision of this Law, except Section  
13 18-212, shall be increased each year commencing with the later  
14 of (i) the 2009 levy year or (ii) the first levy year in which  
15 this Law becomes applicable to the taxing district, by (A) for  
16 levy years other than levy year 2022 and 2023, the lesser of 5%  
17 or the percentage increase in the Consumer Price Index during  
18 the 12-month calendar year preceding the levy year or (B) for  
19 levy years 2022 and 2023, 0%. The debt service extension base  
20 may be established or increased as provided under Section  
21 18-212. "Excluded non-referendum bonds" means (i) bonds  
22 authorized by Public Act 88-503 and issued under Section 20a  
23 of the Chicago Park District Act for aquarium and museum  
24 projects; (ii) bonds issued under Section 15 of the Local  
25 Government Debt Reform Act; or (iii) refunding obligations  
26 issued to refund or to continue to refund obligations

1 initially issued pursuant to referendum.

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

10 "Aggregate extension base" means the taxing district's  
11 last preceding aggregate extension as adjusted under Sections  
12 18-135, 18-215, 18-230, and 18-206. An adjustment under  
13 Section 18-135 shall be made for the 2007 levy year and all  
14 subsequent levy years whenever one or more counties within  
15 which a taxing district is located (i) used estimated  
16 valuations or rates when extending taxes in the taxing  
17 district for the last preceding levy year that resulted in the  
18 over or under extension of taxes, or (ii) increased or  
19 decreased the tax extension for the last preceding levy year  
20 as required by Section 18-135(c). Whenever an adjustment is  
21 required under Section 18-135, the aggregate extension base of  
22 the taxing district shall be equal to the amount that the  
23 aggregate extension of the taxing district would have been for  
24 the last preceding levy year if either or both (i) actual,  
25 rather than estimated, valuations or rates had been used to  
26 calculate the extension of taxes for the last levy year, or

1 (ii) the tax extension for the last preceding levy year had not  
2 been adjusted as required by subsection (c) of Section 18-135.

3 Notwithstanding any other provision of law, for levy year  
4 2012, the aggregate extension base for West Northfield School  
5 District No. 31 in Cook County shall be \$12,654,592.

6 "Levy year" has the same meaning as "year" under Section  
7 1-155.

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



1 additional assessed value resulting from a scheduled increase  
2 in the level of assessment as applied to the first year final  
3 board of review market value, and (iv) any increase in  
4 assessed value due to oil or gas production from an oil or gas  
5 well required to be permitted under the Hydraulic Fracturing  
6 Regulatory Act that was not produced in or accounted for  
7 during the previous levy year. In addition, the county clerk  
8 in a county containing a population of 3,000,000 or more shall  
9 include in the 1997 recovered tax increment value for any  
10 school district, any recovered tax increment value that was  
11 applicable to the 1995 tax year calculations.

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

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

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

1 means the amount of the current year's equalized assessed  
2 value of each taxable lot, block, tract, or parcel of real  
3 property removed from the redevelopment project area over and  
4 above the initial equalized assessed value of that real  
5 property before removal from the redevelopment project area.

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

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

12 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;  
13 100-465, eff. 8-31-17; revised 8-12-19.)

14 (35 ILCS 200/18-205)

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

1 the Election Code. The question shall be presented in  
2 substantially the following manner for all elections held  
3 after March 21, 2006:

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

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

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

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

24           (1) For the (insert the first levy year for which the  
25 increased extension limitation will be applicable) levy  
26 year the approximate amount of the additional tax

1 extendable against property containing a single family  
2 residence and having a fair market value at the time of the  
3 referendum of \$100,000 is estimated to be \$....

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

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

1 exemptions) by (i) the percentage level of assessment  
2 prescribed for that property by statute, or by ordinance of  
3 the county board in counties that classify property for  
4 purposes of taxation in accordance with Section 4 of Article  
5 IX of the Illinois Constitution; (ii) the most recent final  
6 equalization factor certified to the county clerk by the  
7 Department of Revenue at the time the taxing district  
8 initiates the submission of the proposition to the electors;  
9 (iii) the last known aggregate extension base of the taxing  
10 district at the time the submission of the question is  
11 initiated by the taxing district; and (iv) the difference  
12 between the percentage increase proposed in the question and  
13 (A) the lesser of 5% or the percentage increase in the Consumer  
14 Price Index for the prior levy year (or an estimate of the  
15 percentage increase for the prior levy year if the increase is  
16 unavailable at the time the submission of the question is  
17 initiated by the taxing district) or (B) 0%, as applicable;  
18 and dividing the result by the last known equalized assessed  
19 value of the taxing district at the time the submission of the  
20 question is initiated by the taxing district. This amendatory  
21 Act of the 97th General Assembly is intended to clarify the  
22 existing requirements of this Section, and shall not be  
23 construed to validate any prior non-compliant referendum  
24 language. Any notice required to be published in connection  
25 with the submission of the question shall also contain this  
26 supplemental information and shall not contain any other

1 supplemental information. Any error, miscalculation, or  
2 inaccuracy in computing any amount set forth on the ballot or  
3 in the notice that is not deliberate shall not invalidate or  
4 affect the validity of any proposition approved. Notice of the  
5 referendum shall be published and posted as otherwise required  
6 by law, and the submission of the question shall be initiated  
7 as provided by law.

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

9 (35 ILCS 200/18-212)

10 Sec. 18-212. Referendum on debt service extension base. A  
11 taxing district may establish or increase its debt service  
12 extension base if (i) that taxing district holds a referendum  
13 before the date on which the levy must be filed with the county  
14 clerk of the county or counties in which the taxing district is  
15 situated and (ii) a majority of voters voting on the issue  
16 approves the establishment of or increase in the debt service  
17 extension base. Except with respect to levy years 2022 and  
18 2023, a ~~A~~ debt service extension base established or increased  
19 by a referendum held pursuant to this Section after February  
20 2, 2010, shall be increased each year, commencing with the  
21 first levy year beginning after the date of the referendum, by  
22 the lesser of 5% or the percentage increase in the Consumer  
23 Price Index during the 12-month calendar year preceding the  
24 levy year if the optional language concerning the annual  
25 increase is included in the question submitted to the electors



1 of the taxing district. An extension base may not be increased  
2 during levy years 2022 or 2023. Referenda under this Section  
3 shall be conducted at a regularly scheduled election in  
4 accordance with the Election Code. The governing body of the  
5 taxing district shall certify the question to the proper  
6 election authorities who shall submit the question to the  
7 electors of the taxing district in substantially the following  
8 form:

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

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

20 If a majority of voters voting on the issue approves the  
21 establishment of or increase in the debt service extension  
22 base, the establishment of or increase in the debt service  
23 extension base shall be applicable for the levy years  
24 specified.

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

1 (35 ILCS 200/18-213)

2 Sec. 18-213. Referenda on applicability of the Property  
3 Tax Extension Limitation Law.

4 (a) The provisions of this Section do not apply to a taxing  
5 district subject to this Law because a majority of its 1990  
6 equalized assessed value is in a county or counties contiguous  
7 to a county of 3,000,000 or more inhabitants, or because a  
8 majority of its 1994 equalized assessed value is in an  
9 affected county and the taxing district was not subject to  
10 this Law before the 1995 levy year.

11 (b) For levy years other than 2022 and 2023, the ~~The~~ county  
12 board of a county that is not subject to this Law may, by  
13 ordinance or resolution, submit to the voters of the county  
14 the question of whether to make all non-home rule taxing  
15 districts that have all or a portion of their equalized  
16 assessed valuation situated in the county subject to this Law  
17 in the manner set forth in this Section.

18 For purposes of this Section only:

19 "Taxing district" has the same meaning provided in Section  
20 1-150.

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

24 (c) The ordinance or resolution shall request the  
25 submission of the proposition at any election, except a  
26 consolidated primary election, for the purpose of voting for

1 or against making the Property Tax Extension Limitation Law  
2 applicable to all non-home rule taxing districts that have all  
3 or a portion of their equalized assessed valuation situated in  
4 the county.

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

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

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

13 (d) The county clerk shall order the proposition submitted  
14 to the electors of the county at the election specified in the  
15 ordinance or resolution. If part of the county is under the  
16 jurisdiction of a board or boards of election commissioners,  
17 the county clerk shall submit a certified copy of the  
18 ordinance or resolution to each board of election  
19 commissioners, which shall order the proposition submitted to  
20 the electors of the taxing district within its jurisdiction at  
21 the election specified in the ordinance or resolution.

22 (e) (1) With respect to taxing districts having all of  
23 their equalized assessed valuation located in the county,  
24 if a majority of the votes cast on the proposition are in  
25 favor of the proposition, then this Law becomes applicable  
26 to the taxing district beginning on January 1 of the year

1 following the date of the referendum.

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

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

8 (B) have equalized assessed valuation in an  
9 affected county,

10 (C) meet the condition that each county, other  
11 than an affected county, in which any of the equalized  
12 assessed valuation of the taxing district is located  
13 has held a referendum under this Section at any  
14 election, except a consolidated primary election, held  
15 prior to the effective date of this amendatory Act of  
16 1997, and

17 (D) have a majority of the district's equalized  
18 assessed valuation located in one or more counties in  
19 each of which the voters have approved a referendum  
20 under this Section prior to the effective date of this  
21 amendatory Act of 1997. For purposes of this Section,  
22 in determining whether a majority of the equalized  
23 assessed valuation of the taxing district is located  
24 in one or more counties in which the voters have  
25 approved a referendum under this Section, the  
26 equalized assessed valuation of the taxing district in

1           any affected county shall be included with the  
2           equalized assessed value of the taxing district in  
3           counties in which the voters have approved the  
4           referendum.

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

1 county shall be included with the equalized assessed value  
2 of the taxing district in counties that have approved the  
3 referendum.

4 (f) Immediately after a referendum is held under this  
5 Section, the county clerk of the county holding the referendum  
6 shall give notice of the referendum having been held and its  
7 results to all taxing districts that have all or a portion of  
8 their equalized assessed valuation located in the county, the  
9 county clerk of any other county in which any of the equalized  
10 assessed valuation of any taxing district is located, and the  
11 Department of Revenue. After the last referendum affecting a  
12 multi-county taxing district is held, the Department of  
13 Revenue shall determine whether the taxing district is subject  
14 to this Law and, if so, shall notify the taxing district and  
15 the county clerks of all of the counties in which a portion of  
16 the equalized assessed valuation of the taxing district is  
17 located that, beginning the following January 1, the taxing  
18 district is subject to this Law. For each taxing district  
19 subject to paragraph (2) of subsection (e) of this Section,  
20 the Department of Revenue shall notify the taxing district and  
21 the county clerks of all of the counties in which a portion of  
22 the equalized assessed valuation of the taxing district is  
23 located that, beginning January 1, 1997, the taxing district  
24 is subject to this Law.

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

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

2 (35 ILCS 200/18-214)

3 Sec. 18-214. Referenda on removal of the applicability of  
4 the Property Tax Extension Limitation Law to non-home rule  
5 taxing districts.

6 (a) The provisions of this Section do not apply to a taxing  
7 district that is subject to this Law because a majority of its  
8 1990 equalized assessed value is in a county or counties  
9 contiguous to a county of 3,000,000 or more inhabitants, or  
10 because a majority of its 1994 equalized assessed value is in  
11 an affected county and the taxing district was not subject to  
12 this Law before the 1995 levy year.

13 (b) For purposes of this Section only:

14 "Taxing district" means any non-home rule taxing district  
15 that became subject to this Law under Section 18-213 of this  
16 Law.

17 "Equalized assessed valuation" means the equalized  
18 assessed valuation for a taxing district for the immediately  
19 preceding levy year.

20 (c) The county board of a county that became subject to  
21 this Law by a referendum approved by the voters of the county  
22 under Section 18-213 may, by ordinance or resolution, in the  
23 manner set forth in this Section, submit to the voters of the  
24 county the question of whether this Law applies to all  
25 non-home rule taxing districts that have all or a portion of

1 their equalized assessed valuation situated in the county in  
2 the manner set forth in this Section.

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

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

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

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

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



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

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

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

19           (2) The majority of the equalized assessed valuation  
20 of the taxing district, other than any equalized assessed  
21 valuation in an affected county, is in one or more  
22 counties in which the voters rejected the proposition. For  
23 purposes of this Section, in determining whether a  
24 majority of the equalized assessed valuation of the taxing  
25 district is located in one or more counties in which the  
26 voters have rejected the proposition under this Section,

1 the equalized assessed valuation of any taxing district in  
2 a county which has held a referendum under Section 18-213  
3 at which the voters rejected that proposition, at the most  
4 recent election at which the question was on the ballot in  
5 the county, will be included with the equalized assessed  
6 value of the taxing district in counties in which the  
7 voters have rejected the referendum held under this  
8 Section.

9 (h) Immediately after a referendum is held under this  
10 Section, the county clerk of the county holding the referendum  
11 shall give notice of the referendum having been held and its  
12 results to all taxing districts that have all or a portion of  
13 their equalized assessed valuation located in the county, the  
14 county clerk of any other county in which any of the equalized  
15 assessed valuation of any such taxing district is located, and  
16 the Department of Revenue. After the last referendum affecting  
17 a multi-county taxing district is held, the Department of  
18 Revenue shall determine whether the taxing district is no  
19 longer subject to this Law and, if the taxing district is no  
20 longer subject to this Law, the Department of Revenue shall  
21 notify the taxing district and the county clerks of all of the  
22 counties in which a portion of the equalized assessed  
23 valuation of the taxing district is located that, beginning on  
24 January 1 of the year following the date of the last  
25 referendum, the taxing district is no longer subject to this  
26 Law.

1        (i) Notwithstanding any other provision of law, no  
2        referendum may be submitted under this Section for levy years  
3        2022 or 2023.

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

5                Section 90. The State Mandates Act is amended by adding  
6        Section 8.45 as follows:

7                (30 ILCS 805/8.45 new)

8                Sec. 8.45. Exempt mandate. Notwithstanding Sections 6 and  
9                8 of this Act, no reimbursement by the State is required for  
10                the implementation of any mandate created by this amendatory  
11                Act of the 102nd General Assembly.

12                Section 99. Effective date. This Act takes effect upon  
13        becoming law.