



Rep. Michael W. Tryon

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09600SB1750ham002

LRB096 08969 HLH 25995 a

1 AMENDMENT TO SENATE BILL 1750

2 AMENDMENT NO. _____. Amend Senate Bill 1750, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Section 18-190 as follows:

7 (35 ILCS 200/18-190)

8 Sec. 18-190. Direct referendum; new rate or increased
9 limiting rate.

10 (a) If a new rate is authorized by statute to be imposed
11 without referendum or is subject to a backdoor referendum, as
12 defined in Section 28-2 of the Election Code, the governing
13 body of the affected taxing district before levying the new
14 rate shall submit the new rate to direct referendum under the
15 provisions of this Section and of Article 28 of the Election
16 Code. Notwithstanding the provisions, requirements, or

1 limitations of any other law, any tax levied for the 2005 levy
2 year and all subsequent levy years by any taxing district
3 subject to this Law may be extended at a rate exceeding the
4 rate established for that tax by referendum or statute,
5 provided that the rate does not exceed the statutory ceiling
6 above which the tax is not authorized to be further increased
7 either by referendum or in any other manner. Notwithstanding
8 the provisions, requirements, or limitations of any other law,
9 all taxing districts subject to this Law shall follow the
10 provisions of this Section whenever seeking referenda approval
11 after March 21, 2006 to (i) levy a new tax rate authorized by
12 statute or (ii) increase the limiting rate applicable to the
13 taxing district. All taxing districts subject to this Law are
14 authorized to seek referendum approval of each proposition
15 described and set forth in this Section.

16 The proposition seeking to obtain referendum approval to
17 levy a new tax rate as authorized in clause (i) shall be in
18 substantially the following form:

19 Shall ... (insert legal name, number, if any, and
20 county or counties of taxing district and geographic or
21 other common name by which a school or community college
22 district is known and referred to), Illinois, be authorized
23 to levy a new tax for ... purposes and have an additional
24 tax of ...% of the equalized assessed value of the taxable
25 property therein extended for such purposes?

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

1 The proposition seeking to obtain referendum approval to
2 increase the limiting rate as authorized in clause (ii) shall
3 be in substantially the following form:

4 Shall the limiting rate under the Property Tax
5 Extension Limitation Law for ... (insert legal name,
6 number, if any, and county or counties of taxing district
7 and geographic or other common name by which a school or
8 community college district is known and referred to),
9 Illinois, be increased by an additional amount equal to
10 ...% above the limiting rate for the purpose of...(insert
11 purpose) for levy year ... (insert the most recent levy
12 year for which the limiting rate of the taxing district is
13 known at the time the submission of the proposition is
14 initiated by the taxing district) and be equal to ...% of
15 the equalized assessed value of the taxable property
16 therein for levy year(s) (insert each levy year for which
17 the increase will be applicable, which years must be
18 consecutive and may not exceed 4)?

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

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

25 (1) The approximate amount of taxes extendable at the
26 most recently extended limiting rate is \$..., and the

1 approximate amount of taxes extendable if the proposition
2 is approved is \$....

3 (2) For the ... (insert the first levy year for which
4 the new rate or increased limiting rate will be applicable)
5 levy year the approximate amount of the additional tax
6 extendable against property containing a single family
7 residence and having a fair market value at the time of the
8 referendum of \$100,000 is estimated to be \$....

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

21 (4) If the proposition is approved, the aggregate
22 extension for ... (insert each levy year for which the
23 increase will apply) will be determined by the limiting
24 rate set forth in the proposition, rather than the
25 otherwise applicable limiting rate calculated under the
26 provisions of the Property Tax Extension Limitation Law

1 (commonly known as the Property Tax Cap Law).

2 The approximate amount of taxes extendable shown in paragraph

3 (1) shall be computed upon the last known equalized assessed

4 value of taxable property in the taxing district (at the time

5 the submission of the proposition is initiated by the taxing

6 district). Paragraph (3) shall be included only if the

7 increased limiting rate will be applicable for more than one

8 levy year and shall list each levy year for which the increased

9 limiting rate will be applicable. The additional tax shown for

10 each levy year shall be the approximate dollar amount of the

11 increase over the amount of the most recently completed

12 extension at the time the submission of the proposition is

13 initiated by the taxing district. The approximate amount of the

14 additional taxes extendable shall be calculated (i) without

15 regard to any property tax exemptions and (ii) based upon the

16 percentage level of assessment prescribed for such property by

17 statute or by ordinance of the county board in counties which

18 classify property for purposes of taxation in accordance with

19 Section 4 of Article IX of the Constitution. Paragraph (4)

20 shall be included if the proposition concerns a limiting rate

21 increase but shall not be included if the proposition concerns

22 a new rate. Any notice required to be published in connection

23 with the submission of the proposition shall also contain this

24 supplemental information and shall not contain any other

25 supplemental information regarding the proposition. Any error,

26 miscalculation, or inaccuracy in computing any amount set forth

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

6 If a majority of all ballots cast on the proposition are in
7 favor of the proposition, the following provisions shall be
8 applicable to the extension of taxes for the taxing district:

9 (A) a new tax rate shall be first effective for the
10 levy year in which the new rate is approved;

11 (B) if the proposition provides for a new tax rate, the
12 taxing district is authorized to levy a tax after the
13 canvass of the results of the referendum by the election
14 authority for the purposes for which the tax is authorized;

15 (C) a limiting rate increase shall be first effective
16 for the levy year in which the limiting rate increase is
17 approved, provided that the taxing district may elect to
18 have a limiting rate increase be effective for the levy
19 year prior to the levy year in which the limiting rate
20 increase is approved unless the extension of taxes for the
21 prior levy year occurs 30 days or less after the canvass of
22 the results of the referendum by the election authority in
23 any county in which the taxing district is located;

24 (D) in order for the limiting rate increase to be first
25 effective for the levy year prior to the levy year of the
26 referendum, the taxing district must certify its election

1 to have the limiting rate increase be effective for the
2 prior levy year to the clerk of each county in which the
3 taxing district is located not more than 2 days after the
4 date the results of the referendum are canvassed by the
5 election authority; and

6 (E) if the proposition provides for a limiting rate
7 increase, the increase may be effective regardless of
8 whether the proposition is approved before or after the
9 taxing district adopts or files its levy for any levy year.

10 Rates required to extend taxes on levies subject to a
11 backdoor referendum in each year there is a levy are not new
12 rates or rate increases under this Section if a levy has been
13 made for the fund in one or more of the preceding 3 levy years.
14 Changes made by this amendatory Act of 1997 to this Section in
15 reference to rates required to extend taxes on levies subject
16 to a backdoor referendum in each year there is a levy are
17 declarative of existing law and not a new enactment.

18 (b) Whenever other applicable law authorizes a taxing
19 district subject to the limitation with respect to its
20 aggregate extension provided for in this Law to issue bonds or
21 other obligations either without referendum or subject to
22 backdoor referendum, the taxing district may elect for each
23 separate bond issuance to submit the question of the issuance
24 of the bonds or obligations directly to the voters of the
25 taxing district, and if the referendum passes the taxing
26 district is not required to comply with any backdoor referendum

1 procedures or requirements set forth in the other applicable
 2 law. The direct referendum shall be initiated by ordinance or
 3 resolution of the governing body of the taxing district, and
 4 the question shall be certified to the proper election
 5 authorities in accordance with the provisions of the Election
 6 Code.

7 (Source: P.A. 94-976, eff. 6-30-06.)

8 Section 10. The Community Mental Health Act is amended by
 9 changing Section 5 as follows:

10 (405 ILCS 20/5) (from Ch. 91 1/2, par. 305)

11 Sec. 5. (a) When the governing body of a governmental unit
 12 passes a resolution as provided in Section 4 asking that an
 13 annual tax may be levied for the purpose of providing such
 14 mental health facilities and services, including facilities
 15 and services for the person with a developmental disability or
 16 a substance use disorder, in the community and so instructs the
 17 clerk of the governmental unit such clerk shall certify the
 18 proposition to the proper election officials for submission at
 19 a regular election in accordance with the general election law.
 20 The proposition shall be in the following form:

21 -----

22 Shall..... (governmental
 23 unit) levy an annual tax of not to YES
 24 exceed .15% for the purpose of providing

1 community mental health facilities and -----
2 services including facilities and services
3 for the person with a developmental NO
4 disability or a substance use disorder?

5 -----
6 (b) If a majority of all the votes cast upon the
7 proposition are for the levy of such tax, the governing body of
8 such governmental unit shall thereafter annually levy a tax not
9 to exceed the rate set forth in Section 4. Thereafter, the
10 governing body shall in the annual appropriation bill
11 appropriate from such funds such sum or sums of money as may be
12 deemed necessary, based upon the community mental health
13 board's budget, the board's annual mental health report, and
14 the local mental health plan to defray necessary expenses and
15 liabilities in providing for such community mental health
16 facilities and services.

17 (c) If the governing body of a governmental unit levies a
18 tax under Section 4 of this Act and the rate specified in the
19 proposition under subsection (a) of this Section is less than
20 0.15%, then the governing body of the governmental unit may,
21 upon referendum approval, increase that rate to not more than
22 0.15%. The governing body shall instruct the clerk of the
23 governmental unit to certify the proposition to the proper
24 election officials for submission at a regular election in
25 accordance with the general election law. The proposition shall
26 be in the following form:

1 "Shall the tax imposed by (governmental unit) for the
2 purpose of providing community mental health facilities
3 and services, including facilities and services for
4 persons with a developmental disability or substance use
5 disorder be increased to (not more than 0.15%)?"

6 If a majority of all the votes cast upon the proposition
7 are for the increase of the tax, then the governing body of the
8 governmental unit may thereafter annually levy a tax not to
9 exceed the rate set forth in the referendum question.

10 (Source: P.A. 95-336, eff. 8-21-07.)

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