



Rep. Michael J. Zalewski

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LRB097 03253 HLH 53324 a

1 AMENDMENT TO HOUSE BILL 363

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 363 by replacing  
3 everything after the enacting clause with the following:

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

6 (35 ILCS 200/18-190)

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

9 (a) If a new rate is authorized by statute to be imposed  
10 without referendum or is subject to a backdoor referendum, as  
11 defined in Section 28-2 of the Election Code, the governing  
12 body of the affected taxing district before levying the new  
13 rate shall submit the new rate to direct referendum under the  
14 provisions of this Section and of Article 28 of the Election  
15 Code. Notwithstanding the provisions, requirements, or  
16 limitations of any other law, any tax levied for the 2005 levy

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

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

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

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

26 The proposition seeking to obtain referendum approval to

1 increase the limiting rate as authorized in clause (ii) shall  
2 be in substantially the following form:

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

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

19           The ballot for any proposition submitted pursuant to this  
20           Section shall have printed thereon, but not as a part of the  
21           proposition 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) The approximate amount of taxes extendable at the  
25           most recently extended limiting rate is \$..., and the  
26           approximate amount of taxes extendable if the proposition

1 is approved is \$....

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

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

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

1 The approximate amount of taxes extendable shown in paragraph  
2 (1) shall be computed upon the last known equalized assessed  
3 value of taxable property in the taxing district (at the time  
4 the submission of the proposition is initiated by the taxing  
5 district). The calculation of the additional tax extendable, as  
6 required under paragraph (2), shall include the equalization  
7 factor issued by the Department for the first levy year for  
8 which the new rate or increased limiting rate will be  
9 applicable. Paragraph (3) shall be included only if the  
10 increased limiting rate will be applicable for more than one  
11 levy year and shall list each levy year for which the increased  
12 limiting rate will be applicable. The additional tax shown for  
13 each levy year shall be the approximate dollar amount of the  
14 increase over the amount of the most recently completed  
15 extension at the time the submission of the proposition is  
16 initiated by the taxing district. The approximate amount of the  
17 additional taxes extendable shall be calculated (i) without  
18 regard to any property tax exemptions and (ii) based upon the  
19 percentage level of assessment prescribed for such property by  
20 statute or by ordinance of the county board in counties which  
21 classify property for purposes of taxation in accordance with  
22 Section 4 of Article IX of the Constitution. Paragraph (4)  
23 shall be included if the proposition concerns a limiting rate  
24 increase but shall not be included if the proposition concerns  
25 a new rate. Any notice required to be published in connection  
26 with the submission of the proposition shall also contain this

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

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

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

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

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

1 (D) in order for the limiting rate increase to be first  
2 effective for the levy year prior to the levy year of the  
3 referendum, the taxing district must certify its election  
4 to have the limiting rate increase be effective for the  
5 prior levy year to the clerk of each county in which the  
6 taxing district is located not more than 2 days after the  
7 date the results of the referendum are canvassed by the  
8 election authority; and

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

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

21 (b) Whenever other applicable law authorizes a taxing  
22 district subject to the limitation with respect to its  
23 aggregate extension provided for in this Law to issue bonds or  
24 other obligations either without referendum or subject to  
25 backdoor referendum, the taxing district may elect for each  
26 separate bond issuance to submit the question of the issuance

1 of the bonds or obligations directly to the voters of the  
2 taxing district, and if the referendum passes the taxing  
3 district is not required to comply with any backdoor referendum  
4 procedures or requirements set forth in the other applicable  
5 law. The direct referendum shall be initiated by ordinance or  
6 resolution of the governing body of the taxing district, and  
7 the question shall be certified to the proper election  
8 authorities in accordance with the provisions of the Election  
9 Code.

10 (Source: P.A. 96-764, eff. 8-25-09.)

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