

1 AN ACT concerning elections.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 18-190 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
17 year and all subsequent levy years by any taxing district
18 subject to this Law may be extended at a rate exceeding the
19 rate established for that tax by referendum or statute,
20 provided that the rate does not exceed the statutory ceiling
21 above which the tax is not authorized to be further increased
22 either by referendum or in any other manner. Notwithstanding
23 the provisions, requirements, or limitations of any other law,

1 all taxing districts subject to this Law shall follow the
2 provisions of this Section whenever seeking referenda approval
3 after March 21, 2006 to (i) levy a new tax rate authorized by
4 statute or (ii) increase the limiting rate applicable to the
5 taxing district. All taxing districts subject to this Law are
6 authorized to seek referendum approval of each proposition
7 described and set forth in this Section.

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

11 Shall ... (insert legal name, number, if any, and
12 county or counties of taxing district and geographic or
13 other common name by which a school or community college
14 district is known and referred to), Illinois, be authorized
15 to levy a new tax for ... purposes and have an additional
16 tax of ...% of the equalized assessed value of the taxable
17 property therein extended for such purposes?

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

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

22 Shall the limiting rate under the Property Tax
23 Extension Limitation Law for ... (insert legal name,
24 number, if any, and county or counties of taxing district
25 and geographic or other common name by which a school or
26 community college district is known and referred to),

1 Illinois, be increased by an additional amount equal to
2 ...% above the limiting rate for the purpose of...(insert
3 purpose) for levy year ... (insert the most recent levy
4 year for which the limiting rate of the taxing district is
5 known at the time the submission of the proposition is
6 initiated by the taxing district) and be equal to ...% of
7 the equalized assessed value of the taxable property
8 therein for levy year(s) (insert each levy year for which
9 the increase will be applicable, which years must be
10 consecutive and may not exceed 4)?

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

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

17 (1) The approximate amount of taxes extendable at the
18 most recently extended limiting rate is \$..., and the
19 approximate amount of taxes extendable if the proposition
20 is approved is \$....

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

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

13 (4) If the proposition is approved, the aggregate
14 extension for ... (insert each levy year for which the
15 increase will apply) will be determined by the limiting
16 rate set forth in the proposition, rather than the
17 otherwise applicable limiting rate calculated under the
18 provisions of the Property Tax Extension Limitation Law
19 (commonly known as the Property Tax Cap Law).

20 The approximate amount of taxes extendable shown in paragraph
21 (1) shall be computed upon the last known equalized assessed
22 value of taxable property in the taxing district (at the time
23 the submission of the proposition is initiated by the taxing
24 district). The calculation of the additional tax extendable, as
25 required under paragraph (2), shall include the equalization
26 factor issued by the Department for the first levy year for

1 which the new rate or increased limiting rate will be
2 applicable. Paragraph (3) shall be included only if the
3 increased limiting rate will be applicable for more than one
4 levy year and shall list each levy year for which the increased
5 limiting rate will be applicable. The additional tax shown for
6 each levy year shall be the approximate dollar amount of the
7 increase over the amount of the most recently completed
8 extension at the time the submission of the proposition is
9 initiated by the taxing district. The approximate amount of the
10 additional taxes extendable shall be calculated (i) without
11 regard to any property tax exemptions and (ii) based upon the
12 percentage level of assessment prescribed for such property by
13 statute or by ordinance of the county board in counties which
14 classify property for purposes of taxation in accordance with
15 Section 4 of Article IX of the Constitution. Paragraph (4)
16 shall be included if the proposition concerns a limiting rate
17 increase but shall not be included if the proposition concerns
18 a new rate. Any notice required to be published in connection
19 with the submission of the proposition shall also contain this
20 supplemental information and shall not contain any other
21 supplemental information regarding the proposition. Any error,
22 miscalculation, or inaccuracy in computing any amount set forth
23 on the ballot and in the notice that is not deliberate shall
24 not invalidate or affect the validity of any proposition
25 approved. Notice of the referendum shall be published and
26 posted as otherwise required by law, and the submission of the

1 proposition shall be initiated as provided by law.

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

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

7 (B) if the proposition provides for a new tax rate, the
8 taxing district is authorized to levy a tax after the
9 canvass of the results of the referendum by the election
10 authority for the purposes for which the tax is authorized;

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

20 (D) in order for the limiting rate increase to be first
21 effective for the levy year prior to the levy year of the
22 referendum, the taxing district must certify its election
23 to have the limiting rate increase be effective for the
24 prior levy year to the clerk of each county in which the
25 taxing district is located not more than 2 days after the
26 date the results of the referendum are canvassed by the

1 election authority; and

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

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

14 (b) Whenever other applicable law authorizes a taxing
15 district subject to the limitation with respect to its
16 aggregate extension provided for in this Law to issue bonds or
17 other obligations either without referendum or subject to
18 backdoor referendum, the taxing district may elect for each
19 separate bond issuance to submit the question of the issuance
20 of the bonds or obligations directly to the voters of the
21 taxing district, and if the referendum passes the taxing
22 district is not required to comply with any backdoor referendum
23 procedures or requirements set forth in the other applicable
24 law. The direct referendum shall be initiated by ordinance or
25 resolution of the governing body of the taxing district, and
26 the question shall be certified to the proper election

1 authorities in accordance with the provisions of the Election
2 Code.

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

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.