



Rep. Barbara Flynn Currie

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1 AMENDMENT TO SENATE BILL 92

2 AMENDMENT NO. _____. Amend Senate Bill 92 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 and 18-215 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" means (a) the lesser of 5% or the
14 percentage increase in the Consumer Price Index during the
15 12-month calendar year preceding the levy year or (b) the rate
16 of increase approved by voters under Section 18-205.

1 "Affected county" means a county of 3,000,000 or more
2 inhabitants or a county contiguous to a county of 3,000,000 or
3 more inhabitants.

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

20 "Aggregate extension" for taxing districts to which this
21 Law applied before the 1995 levy year means the annual
22 corporate extension for the taxing district and those special
23 purpose extensions that are made annually for the taxing
24 district, excluding special purpose extensions: (a) made for
25 the taxing district to pay interest or principal on general
26 obligation bonds that were approved by referendum; (b) made for

1 any taxing district to pay interest or principal on general
2 obligation bonds issued before October 1, 1991; (c) made for
3 any taxing district to pay interest or principal on bonds
4 issued to refund or continue to refund those bonds issued
5 before October 1, 1991; (d) made for any taxing district to pay
6 interest or principal on bonds issued to refund or continue to
7 refund bonds issued after October 1, 1991 that were approved by
8 referendum; (e) made for any taxing district to pay interest or
9 principal on revenue bonds issued before October 1, 1991 for
10 payment of which a property tax levy or the full faith and
11 credit of the unit of local government is pledged; however, a
12 tax for the payment of interest or principal on those bonds
13 shall be made only after the governing body of the unit of
14 local government finds that all other sources for payment are
15 insufficient to make those payments; (f) made for payments
16 under a building commission lease when the lease payments are
17 for the retirement of bonds issued by the commission before
18 October 1, 1991, to pay for the building project; (g) made for
19 payments due under installment contracts entered into before
20 October 1, 1991; (h) made for payments of principal and
21 interest on bonds issued under the Metropolitan Water
22 Reclamation District Act to finance construction projects
23 initiated before October 1, 1991; (i) made for payments of
24 principal and interest on limited bonds, as defined in Section
25 3 of the Local Government Debt Reform Act, in an amount not to
26 exceed the debt service extension base less the amount in items

1 (b), (c), (e), and (h) of this definition for non-referendum
2 obligations, except obligations initially issued pursuant to
3 referendum; (j) made for payments of principal and interest on
4 bonds issued under Section 15 of the Local Government Debt
5 Reform Act; (k) made by a school district that participates in
6 the Special Education District of Lake County, created by
7 special education joint agreement under Section 10-22.31 of the
8 School Code, for payment of the school district's share of the
9 amounts required to be contributed by the Special Education
10 District of Lake County to the Illinois Municipal Retirement
11 Fund under Article 7 of the Illinois Pension Code; the amount
12 of any extension under this item (k) shall be certified by the
13 school district to the county clerk; (l) made to fund expenses
14 of providing joint recreational programs for the handicapped
15 under Section 5-8 of the Park District Code or Section 11-95-14
16 of the Illinois Municipal Code; (m) made for temporary
17 relocation loan repayment purposes pursuant to Sections 2-3.77
18 and 17-2.2d of the School Code; (n) made for payment of
19 principal and interest on any bonds issued under the authority
20 of Section 17-2.2d of the School Code; and (o) made for
21 contributions to a firefighter's pension fund created under
22 Article 4 of the Illinois Pension Code, to the extent of the
23 amount certified under item (5) of Section 4-134 of the
24 Illinois Pension Code; ~~and (p) made for road purposes in the~~
25 ~~first year after a township assumes the rights, powers, duties,~~
26 ~~assets, property, liabilities, obligations, and~~

1 ~~responsibilities of a road district abolished under the~~
2 ~~provisions of Section 6-133 of the Illinois Highway Code.~~

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

1 the lease payments are for the retirement of bonds issued by
2 the commission before March 1, 1995 to pay for the building
3 project; (g) made for payments due under installment contracts
4 entered into before March 1, 1995; (h) made for payments of
5 principal and interest on bonds issued under the Metropolitan
6 Water Reclamation District Act to finance construction
7 projects initiated before October 1, 1991; (h-4) made for
8 stormwater management purposes by the Metropolitan Water
9 Reclamation District of Greater Chicago under Section 12 of the
10 Metropolitan Water Reclamation District Act; (i) made for
11 payments of principal and interest on limited bonds, as defined
12 in Section 3 of the Local Government Debt Reform Act, in an
13 amount not to exceed the debt service extension base less the
14 amount in items (b), (c), and (e) of this definition for
15 non-referendum obligations, except obligations initially
16 issued pursuant to referendum and bonds described in subsection
17 (h) of this definition; (j) made for payments of principal and
18 interest on bonds issued under Section 15 of the Local
19 Government Debt Reform Act; (k) made for payments of principal
20 and interest on bonds authorized by Public Act 88-503 and
21 issued under Section 20a of the Chicago Park District Act for
22 aquarium or museum projects; (l) made for payments of principal
23 and interest on bonds authorized by Public Act 87-1191 or
24 93-601 and (i) issued pursuant to Section 21.2 of the Cook
25 County Forest Preserve District Act, (ii) issued under Section
26 42 of the Cook County Forest Preserve District Act for

1 zoological park projects, or (iii) issued under Section 44.1 of
2 the Cook County Forest Preserve District Act for botanical
3 gardens projects; (m) made pursuant to Section 34-53.5 of the
4 School Code, whether levied annually or not; (n) made to fund
5 expenses of providing joint recreational programs for the
6 handicapped under Section 5-8 of the Park District Code or
7 Section 11-95-14 of the Illinois Municipal Code; (o) made by
8 the Chicago Park District for recreational programs for the
9 handicapped under subsection (c) of Section 7.06 of the Chicago
10 Park District Act; (p) made for contributions to a
11 firefighter's pension fund created under Article 4 of the
12 Illinois Pension Code, to the extent of the amount certified
13 under item (5) of Section 4-134 of the Illinois Pension Code;
14 and (q) made by Ford Heights School District 169 under Section
15 17-9.02 of the School Code.

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

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

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

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with paragraph (2) of subsection

1 (e) of Section 18-213 means the annual corporate extension for
2 the taxing district and those special purpose extensions that
3 are made annually for the taxing district, excluding special
4 purpose extensions: (a) made for the taxing district to pay
5 interest or principal on general obligation bonds that were
6 approved by referendum; (b) made for any taxing district to pay
7 interest or principal on general obligation bonds issued before
8 the effective date of this amendatory Act of 1997; (c) made for
9 any taxing district to pay interest or principal on bonds
10 issued to refund or continue to refund those bonds issued
11 before the effective date of this amendatory Act of 1997; (d)
12 made for any taxing district to pay interest or principal on
13 bonds issued to refund or continue to refund bonds issued after
14 the effective date of this amendatory Act of 1997 if the bonds
15 were approved by referendum after the effective date of this
16 amendatory Act of 1997; (e) made for any taxing district to pay
17 interest or principal on revenue bonds issued before the
18 effective date of this amendatory Act of 1997 for payment of
19 which a property tax levy or the full faith and credit of the
20 unit of local government is pledged; however, a tax for the
21 payment of interest or principal on those bonds shall be made
22 only after the governing body of the unit of local government
23 finds that all other sources for payment are insufficient to
24 make those payments; (f) made for payments under a building
25 commission lease when the lease payments are for the retirement
26 of bonds issued by the commission before the effective date of

1 this amendatory Act of 1997 to pay for the building project;
2 (g) made for payments due under installment contracts entered
3 into before the effective date of this amendatory Act of 1997;
4 (h) made for payments of principal and interest on limited
5 bonds, as defined in Section 3 of the Local Government Debt
6 Reform Act, in an amount not to exceed the debt service
7 extension base less the amount in items (b), (c), and (e) of
8 this definition for non-referendum obligations, except
9 obligations initially issued pursuant to referendum; (i) made
10 for payments of principal and interest on bonds issued under
11 Section 15 of the Local Government Debt Reform Act; (j) made
12 for a qualified airport authority to pay interest or principal
13 on general obligation bonds issued for the purpose of paying
14 obligations due under, or financing airport facilities
15 required to be acquired, constructed, installed or equipped
16 pursuant to, contracts entered into before March 1, 1996 (but
17 not including any amendments to such a contract taking effect
18 on or after that date); (k) made to fund expenses of providing
19 joint recreational programs for the handicapped under Section
20 5-8 of the Park District Code or Section 11-95-14 of the
21 Illinois Municipal Code; and (l) made for contributions to a
22 firefighter's pension fund created under Article 4 of the
23 Illinois Pension Code, to the extent of the amount certified
24 under item (5) of Section 4-134 of the Illinois Pension Code.

25 "Debt service extension base" means an amount equal to that
26 portion of the extension for a taxing district for the 1994

1 levy year, or for those taxing districts subject to this Law in
2 accordance with Section 18-213, except for those subject to
3 paragraph (2) of subsection (e) of Section 18-213, for the levy
4 year in which the referendum making this Law applicable to the
5 taxing district is held, or for those taxing districts subject
6 to this Law in accordance with paragraph (2) of subsection (e)
7 of Section 18-213 for the 1996 levy year, constituting an
8 extension for payment of principal and interest on bonds issued
9 by the taxing district without referendum, but not including
10 excluded non-referendum bonds. For park districts (i) that were
11 first subject to this Law in 1991 or 1995 and (ii) whose
12 extension for the 1994 levy year for the payment of principal
13 and interest on bonds issued by the park district without
14 referendum (but not including excluded non-referendum bonds)
15 was less than 51% of the amount for the 1991 levy year
16 constituting an extension for payment of principal and interest
17 on bonds issued by the park district without referendum (but
18 not including excluded non-referendum bonds), "debt service
19 extension base" means an amount equal to that portion of the
20 extension for the 1991 levy year constituting an extension for
21 payment of principal and interest on bonds issued by the park
22 district without referendum (but not including excluded
23 non-referendum bonds). A debt service extension base
24 established or increased at any time pursuant to any provision
25 of this Law, except Section 18-212, shall be increased each
26 year commencing with the later of (i) the 2009 levy year or

1 (ii) the first levy year in which this Law becomes applicable
2 to the taxing district, by the lesser of 5% or the percentage
3 increase in the Consumer Price Index during the 12-month
4 calendar year preceding the levy year. The debt service
5 extension base may be established or increased as provided
6 under Section 18-212. "Excluded non-referendum bonds" means
7 (i) bonds authorized by Public Act 88-503 and issued under
8 Section 20a of the Chicago Park District Act for aquarium and
9 museum projects; (ii) bonds issued under Section 15 of the
10 Local Government Debt Reform Act; or (iii) refunding
11 obligations issued to refund or to continue to refund
12 obligations initially issued pursuant to referendum.

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

21 "Aggregate extension base" means the taxing district's
22 last preceding aggregate extension as adjusted under Sections
23 18-135, 18-215, and 18-230. An adjustment under Section 18-135
24 shall be made for the 2007 levy year and all subsequent levy
25 years whenever one or more counties within which a taxing
26 district is located (i) used estimated valuations or rates when

1 extending taxes in the taxing district for the last preceding
2 levy year that resulted in the over or under extension of
3 taxes, or (ii) increased or decreased the tax extension for the
4 last preceding levy year as required by Section 18-135(c).
5 Whenever an adjustment is required under Section 18-135, the
6 aggregate extension base of the taxing district shall be equal
7 to the amount that the aggregate extension of the taxing
8 district would have been for the last preceding levy year if
9 either or both (i) actual, rather than estimated, valuations or
10 rates had been used to calculate the extension of taxes for the
11 last levy year, or (ii) the tax extension for the last
12 preceding levy year had not been adjusted as required by
13 subsection (c) of Section 18-135.

14 "Levy year" has the same meaning as "year" under Section
15 1-155.

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

1 17-30, including the assessed value, upon final stabilization
2 of occupancy after new construction is complete, of any real
3 property located within the boundaries of an otherwise or
4 previously exempt military reservation that is intended for
5 residential use and owned by or leased to a private corporation
6 or other entity, and (iii) in counties that classify in
7 accordance with Section 4 of Article IX of the Illinois
8 Constitution, an incentive property's additional assessed
9 value resulting from a scheduled increase in the level of
10 assessment as applied to the first year final board of review
11 market value. In addition, the county clerk in a county
12 containing a population of 3,000,000 or more shall include in
13 the 1997 recovered tax increment value for any school district,
14 any recovered tax increment value that was applicable to the
15 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 "Recovered tax increment value" means, except as otherwise
21 provided in this paragraph, the amount of the current year's
22 equalized assessed value, in the first year after a
23 municipality terminates the designation of an area as a
24 redevelopment project area previously established under the
25 Tax Increment Allocation Development Act in the Illinois
26 Municipal Code, previously established under the Industrial

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

1 Illinois Municipal Code, the Industrial Jobs Recovery Law in
2 the Illinois Municipal Code, or the Economic Development Area
3 Tax Increment Allocation Act, "recovered tax increment value"
4 means the amount of the current year's equalized assessed value
5 of each taxable lot, block, tract, or parcel of real property
6 removed from the redevelopment project area over and above the
7 initial equalized assessed value of that real property before
8 removal from the redevelopment project area.

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

1 the limiting rate shall be equal to the rate set forth in the
2 proposition approved by the voters for each of the years
3 specified in the proposition, after which the limiting rate of
4 the taxing district shall be calculated as otherwise provided.

5 (Source: P.A. 96-501, eff. 8-14-09; 96-517, eff. 8-14-09;
6 96-1000, eff. 7-2-10; 96-1202, eff. 7-22-10; 97-611, eff.
7 1-1-12.)

8 (35 ILCS 200/18-215)

9 Sec. 18-215. Merging and consolidating taxing districts;
10 transfer of service. For purposes of this Law, when 2 or more
11 taxing districts merge or consolidate, including, but not
12 limited to, a township assuming the rights, powers, duties,
13 assets, property liabilities, obligations, and
14 responsibilities of a road district abolished under the
15 provisions of Section 6-133 of the Illinois Highway Code, the
16 sum of the last preceding aggregate extensions for each taxing
17 district shall be combined for the resulting merged or
18 consolidated taxing district and the provisions of Section
19 18-190 of this Law requiring a referendum to establish a new
20 levy shall not apply. When a service performed by one taxing
21 district is transferred to another taxing district, that part
22 of the aggregate extension base for that purpose shall be
23 transferred and added to the aggregate extension base of the
24 transferee taxing district for purposes of this Law and shall
25 be deducted from the aggregate extension base of the transferor

1 taxing district. If the service and corresponding portion of
2 the aggregate extension base transferred to the taxing district
3 are for a service that the transferee district does not
4 currently levy for, the provisions of Section 18-190 of this
5 Law requiring a referendum to establish a new levy shall not
6 apply.

7 (Source: P.A. 90-719, eff. 8-7-98.)

8 Section 10. The Illinois Highway Code is amended by
9 changing Section 6-501 as follows:

10 (605 ILCS 5/6-501) (from Ch. 121, par. 6-501)

11 Sec. 6-501. (a) Findings and purpose. The General Assembly
12 finds:

13 (1) That the financial conditions of the Township and
14 District road systems of the State of Illinois have
15 suffered adversely as a result of changes in law concerning
16 assessed valuation of property for tax purposes. That as a
17 result of the changes beginning in 1945, the rates of
18 permissible levy were first halved to accommodate full fair
19 value, but never restored when subsequent law change
20 established the legal assessed valuation at 50% of fair
21 market value as equalized by the Department of Revenue.

22 (2) Townships and district road systems, as a result of
23 the decreased financial support, have suffered a decline in
24 ability to maintain or improve roads and bridges in a safe

1 condition to permit the normal and ordinary use of its
2 highway system. In many instances bridges have been closed
3 and detours required because of impossible road conditions
4 resulting in hardships for school districts in
5 transporting pupils and for farms in moving products to
6 market.

7 (3) Further, cost for maintenance and improvements
8 have risen faster than the valuations of property, the base
9 of financial support.

10 (4) To solve these problems, this Act makes changes in
11 rates of taxation -- returning Townships and District road
12 systems to their approximate financial viability prior to
13 1945.

14 (b) The highway commissioner for each road district in each
15 county not under township organization shall on or before the
16 third Tuesday in December of each year determine and certify to
17 the county board the amount necessary to be raised by taxation
18 for road purposes and for the salaries of elected road district
19 officials in the road district.

20 Should any highway commissioner during the last year of his
21 term of office for any reason not file the certificate in the
22 office of the county clerk, as required by this Section, in
23 time for presentation to the regular September meeting of the
24 county board, the clerk shall present in lieu thereof a
25 certificate equal in amount to that presented for the preceding
26 year.

1 In every such county the certificate shall be filed in the
2 office of the county clerk and by that official presented to
3 the county board at the regular September meeting for the
4 consideration of the board. The amount so certified if approved
5 by the county board, or the part thereof as the county board
6 does approve, shall be extended by the county clerk as road
7 taxes against the taxable property of the district.

8 (c) The highway commissioner in each road district in each
9 county having adopted township organization shall in
10 accordance with the Illinois Municipal Budget Law at least 30
11 days prior to the public meeting required by this paragraph,
12 each year prepare or cause to be prepared a tentative budget
13 and appropriation ordinance and file the same with the clerk of
14 the township or consolidated township road district, as the
15 case may be, who shall make the tentative budget and
16 appropriation ordinance conveniently available to the public
17 inspection for at least 30 days prior to final action. One
18 public hearing shall be held. This public hearing shall be held
19 on or before the last day of the first quarter of the fiscal
20 year before the township board of trustees or the highway board
21 of trustees, as the case may be. Notice of the hearing shall be
22 given by publication in a newspaper published in the road
23 district at least 30 days prior to the time of the hearing. If
24 there is no newspaper published in the road district, notice of
25 the public hearing shall be given by posting notices in 5 of
26 the most public places in the district. It shall be the duty of

1 the clerk of the road district to arrange for the public
2 hearing. The township board of trustees or highway board of
3 trustees, as the case may be, at the public hearing shall adopt
4 the tentative budget and appropriation ordinance, or any part
5 as the board of trustees deem necessary.

6 On or before the last Tuesday in December the township
7 board of trustees or highway board of trustees or road district
8 commissioner, as the case may be, shall levy and certify to the
9 county clerk the amount necessary to be raised by taxation for
10 road purposes and the road district commissioner shall levy and
11 certify to the county clerk the amount necessary to be raised
12 by taxation for the salaries of elected road district officials
13 in the road district, as determined by the highway
14 commissioner. Notwithstanding the foregoing, in townships
15 located within Cook County, the township board of trustees
16 shall be the authority to determine the estimate of the levy
17 for such road purposes, and the township board of trustees
18 shall levy and certify the county clerk the amounts necessary
19 to be raised by the taxation for road purposes as determined by
20 the township board of trustees on or before the last Tuesday of
21 December.

22 The amount so certified shall be extended by the county
23 clerk as road taxes against the taxable property of the
24 district.

25 On or after October 10, 1991, a road district commissioner
26 whose district is located in a county not under township

1 organization may not levy separately a tax for salaries of
2 elected road district officials unless the tax has been first
3 approved by a majority of the electors voting on the question
4 at a referendum conducted in accordance with the general
5 election law. The question submitted to the electors at the
6 referendum shall be in substantially the following form: "Shall
7 the road district commissioner be authorized to levy an annual
8 tax for the salaries of elected road district officials under
9 Section 6-501 of the Illinois Highway Code?"

10 Except as is otherwise permitted by this Code and when the
11 road district commissioner establishes the tax rate for the
12 salaries of elected road district officials, the county clerk
13 shall not extend taxes for road purposes against the taxable
14 property in any road district at rates in excess of the
15 following:

16 (1) in a road district comprised of a single township
17 in a county having township organization, at a rate in
18 excess of .125% of the value, as equalized or assessed by
19 the Department of Revenue; unless before the last Tuesday
20 in December annually the highway commissioner of the
21 township road district shall have secured the consent in
22 writing of a majority of the members of the township board
23 of trustees to the extension of a greater rate, in which
24 case the rate shall not exceed that approved by a majority
25 of the members of the township board of trustees, but in no
26 case shall it exceed .165% of the value, as equalized or

1 assessed by the Department. Once approved by the township
2 board of trustees, the rate shall remain in effect until
3 changed by the township board of trustees;

4 (2) in a consolidated township road district, at a rate
5 in excess of .175% of the value, as equalized or assessed
6 by the Department of Revenue;

7 (3) in a road district in a county not having township
8 organization, at a rate in excess of .165% of the value, as
9 equalized or assessed by the Department of Revenue.

10 However, road districts that have higher tax rate
11 limitations on a permanent basis for road purposes on July 1,
12 1967, than the limitations herein provided, may continue to
13 levy the road taxes at the higher limitations, and the county
14 clerk shall extend the taxes at not to exceed the higher
15 limitations.

16 If the amount of taxes levied by the township board of
17 trustees or the highway board of trustees or approved by the
18 county board in any case is in excess of the amount that may be
19 extended the county clerk shall reduce the amount so that the
20 rate extended shall be no greater than authorized by law.
21 However, the tax shall not be reduced or scaled in any manner
22 whatever by reason of the levy and extension by the county
23 clerk of any tax to pay the principal or interest, or both, of
24 any bonds issued by a road district.

25 The taxes, when collected, shall be held by the treasurer
26 of the district as the regular road fund of the district.

1 Notwithstanding any other provision of law, for a period of
2 time ending 18 years after the effective date of this
3 amendatory Act of 1994, a road district or consolidated road
4 district may accumulate up to 50% of the taxes collected from a
5 subdivision under this Section for improvements of
6 nondedicated roads within the subdivision from which and for
7 which the taxes were collected. These nondedicated roads will
8 become a part of the township and district road system if the
9 roads meet the criteria established by the counties in which
10 the roads are located. The total accumulations under this
11 provision may not exceed 10% of the total funds held by the
12 district for road purposes. This provision applies only to
13 townships within counties adjacent to a county with a
14 population of 3,000,000 or more and only with respect to
15 subdivisions whose plats were filed or recorded before July 23,
16 1959.

17 Any road district may accumulate funds for the purpose of
18 acquiring, constructing, repairing and improving buildings and
19 procuring land in relation to the building and for the purpose
20 of procuring road maintenance apparatus and equipment, and for
21 the construction of roads, and may annually levy taxes for the
22 purposes in excess of its current requirements for other
23 purposes, subject to the tax rate limitations provided in this
24 Section, provided a proposition to accumulate funds for the
25 purposes is first submitted to and approved by the electors of
26 the district. The proposition shall be certified to the proper

1 election officials by the district clerk upon the direction of
 2 the highway commissioner, and the election officials shall
 3 submit the proposition at a regular election. Notice and
 4 conduct of the referendum shall be in accordance with the
 5 general election law. The proposition shall be in substantially
 6 the following form:

7 -----

8 Shall road district
 9 accumulate funds in the amount
 10 of \$..... for years YES
 11 for the purpose of acquiring,
 12 constructing, repairing and improving -----
 13 buildings and procuring land
 14 therefor, and for procuring road NO
 15 maintenance apparatus and equipment
 16 and for the construction of roads?

17 -----

18 If a majority of the electors voting on the proposition
 19 vote in favor of it, the road district may use a portion of the
 20 funds levied, subject to the tax rate limitations provided in
 21 this Section, for the purposes for which accumulation was
 22 authorized. It shall not be a valid objection to any subsequent
 23 tax levy made under this Section, that there remains unexpended
 24 money arising from the levy of a prior year because of an
 25 accumulation permitted by this Section and provided for in the
 26 budget for that prior year.

1 (d) Any road district may accumulate moneys in a dedicated
2 fund for a specific capital construction or maintenance project
3 or a major equipment purchase without submitting a proposition
4 to the electors of the district if the annual budget and
5 appropriation ordinance for the road district states the
6 amount, purpose, and duration of any accumulation of funds
7 authorized under this Section, with specific reference to each
8 project to be constructed or equipment to be purchased. Nothing
9 in this subsection precludes a road district from accumulating
10 moneys for non-specific purposes as provided in this Section.

11 (Source: P.A. 92-395, eff. 8-16-01; 92-656, eff. 7-16-02.)

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