



Sen. Christine Radogno

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09900SB1110sam001

LRB099 05374 HLH 52276 a

1 AMENDMENT TO SENATE BILL 1110

2 AMENDMENT NO. _____. Amend Senate Bill 1110 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, 18-205, 18-213, and 18-214 and by adding
6 Section 18-242 as follows:

7 (35 ILCS 200/18-185)

8 (Text of Section before amendment by P.A. 99-521)

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

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

15 "Extension limitation", except as otherwise provided in
16 this paragraph, means (a) the lesser of 5% or the percentage

1 increase in the Consumer Price Index during the 12-month
2 calendar year preceding the levy year or (b) the rate of
3 increase approved by voters under Section 18-205. For the 2017
4 and 2018 levy years only, "extension limitation" means 0% or
5 the rate of increase approved by the voters under Section
6 18-205. For the 2017 and 2018 levy years, if a special purpose
7 extension (i) made for the payment of principal and interest on
8 bonds or other evidences of indebtedness issued by the taxing
9 district, (ii) made for contributions to a pension fund created
10 under the Illinois Pension Code, or (iii) made for public
11 safety purposes was required to be included in a taxing
12 district's aggregate extension for the 2016 levy year, then the
13 extension limitation for those extensions for the 2017 and 2018
14 levy years shall be (1) the lesser of 5% or the percentage
15 increase in the Consumer Price Index during the 12-month
16 calendar year preceding the levy year or (2) the rate of
17 increase approved by voters under Section 18-205.

18 "Affected county" means a county of 3,000,000 or more
19 inhabitants or a county contiguous to a county of 3,000,000 or
20 more inhabitants.

21 "Taxing district" has the same meaning provided in Section
22 1-150, except as otherwise provided in this Section. For the
23 1991 through 1994 levy years only, "taxing district" includes
24 only each non-home rule taxing district having the majority of
25 its 1990 equalized assessed value within any county or counties
26 contiguous to a county with 3,000,000 or more inhabitants.

1 Beginning with the 1995 levy year, "taxing district" includes
2 only each non-home rule taxing district subject to this Law
3 before the 1995 levy year and each non-home rule taxing
4 district not subject to this Law before the 1995 levy year
5 having the majority of its 1994 equalized assessed value in an
6 affected county or counties. Beginning with the levy year in
7 which this Law becomes applicable to a taxing district as
8 provided in Section 18-213, "taxing district" also includes
9 those taxing districts made subject to this Law as provided in
10 Section 18-213. For the 2017 and 2018 levy years, "taxing
11 district" has the same meaning provided in Section 1-150 and
12 includes home rule units.

13 "Aggregate extension" for taxing districts to which this
14 Law applied before the 1995 levy year means, except with
15 respect to the 2017 and 2018 levy years, the annual corporate
16 extension for the taxing district and those special purpose
17 extensions that are made annually for the taxing district,
18 excluding special purpose extensions: (a) made for the taxing
19 district to pay interest or principal on general obligation
20 bonds that were approved by referendum; (b) made for any taxing
21 district to pay interest or principal on general obligation
22 bonds issued before October 1, 1991; (c) made for any taxing
23 district to pay interest or principal on bonds issued to refund
24 or continue to refund those bonds issued before October 1,
25 1991; (d) made for any taxing district to pay interest or
26 principal on bonds issued to refund or continue to refund bonds

1 issued after October 1, 1991 that were approved by referendum;
2 (e) made for any taxing district to pay interest or principal
3 on revenue bonds issued before October 1, 1991 for payment of
4 which a property tax levy or the full faith and credit of the
5 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 retirement
11 of bonds issued by the commission before October 1, 1991, to
12 pay for the building project; (g) made for payments due under
13 installment contracts entered into before October 1, 1991; (h)
14 made for payments of principal and interest on bonds issued
15 under the Metropolitan Water Reclamation District Act to
16 finance construction projects initiated before October 1,
17 1991; (i) made for payments of principal and interest on
18 limited bonds, as defined in Section 3 of the Local Government
19 Debt Reform Act, in an amount not to exceed the debt service
20 extension base less the amount in items (b), (c), (e), and (h)
21 of this definition for non-referendum obligations, except
22 obligations initially issued pursuant to referendum; (j) made
23 for payments of principal and interest on bonds issued under
24 Section 15 of the Local Government Debt Reform Act; (k) made by
25 a school district that participates in the Special Education
26 District of Lake County, created by special education joint

1 agreement under Section 10-22.31 of the School Code, for
2 payment of the school district's share of the amounts required
3 to be contributed by the Special Education District of Lake
4 County to the Illinois Municipal Retirement Fund under Article
5 7 of the Illinois Pension Code; the amount of any extension
6 under this item (k) shall be certified by the school district
7 to the county clerk; (l) made to fund expenses of providing
8 joint recreational programs for persons with disabilities
9 under Section 5-8 of the Park District Code or Section 11-95-14
10 of the Illinois Municipal Code; (m) made for temporary
11 relocation loan repayment purposes pursuant to Sections 2-3.77
12 and 17-2.2d of the School Code; (n) made for payment of
13 principal and interest on any bonds issued under the authority
14 of Section 17-2.2d of the School Code; (o) made for
15 contributions to a firefighter's pension fund created under
16 Article 4 of the Illinois Pension Code, to the extent of the
17 amount certified under item (5) of Section 4-134 of the
18 Illinois Pension Code; and (p) made for road purposes in the
19 first year after a township assumes the rights, powers, duties,
20 assets, property, liabilities, obligations, and
21 responsibilities of a road district abolished under the
22 provisions of Section 6-133 of the Illinois Highway Code.

23 "Aggregate extension" for the taxing districts to which
24 this Law did not apply before the 1995 levy year (except taxing
25 districts subject to this Law in accordance with Section
26 18-213) means, except with respect to the 2017 and 2018 levy

1 years, the annual corporate extension for the taxing district
2 and those special purpose extensions that are made annually for
3 the taxing district, excluding special purpose extensions: (a)
4 made for the taxing district to pay interest or principal on
5 general obligation bonds that were approved by referendum; (b)
6 made for any taxing district to pay interest or principal on
7 general obligation bonds issued before March 1, 1995; (c) made
8 for any taxing district to pay interest or principal on bonds
9 issued to refund or continue to refund those bonds issued
10 before March 1, 1995; (d) made for any taxing district to pay
11 interest or principal on bonds issued to refund or continue to
12 refund bonds issued after March 1, 1995 that were approved by
13 referendum; (e) made for any taxing district to pay interest or
14 principal on revenue bonds issued before March 1, 1995 for
15 payment of which a property tax levy or the full faith and
16 credit of the unit of local government is pledged; however, a
17 tax for the payment of interest or principal on those bonds
18 shall be made only after the governing body of the unit of
19 local government finds that all other sources for payment are
20 insufficient to make those payments; (f) made for payments
21 under a building commission lease when the lease payments are
22 for the retirement of bonds issued by the commission before
23 March 1, 1995 to pay for the building project; (g) made for
24 payments due under installment contracts entered into before
25 March 1, 1995; (h) made for payments of principal and interest
26 on bonds issued under the Metropolitan Water Reclamation

1 District Act to finance construction projects initiated before
2 October 1, 1991; (h-4) made for stormwater management purposes
3 by the Metropolitan Water Reclamation District of Greater
4 Chicago under Section 12 of the Metropolitan Water Reclamation
5 District Act; (i) made for payments of principal and interest
6 on limited bonds, as defined in Section 3 of the Local
7 Government Debt Reform Act, in an amount not to exceed the debt
8 service extension base less the amount in items (b), (c), and
9 (e) of this definition for non-referendum obligations, except
10 obligations initially issued pursuant to referendum and bonds
11 described in subsection (h) of this definition; (j) made for
12 payments of principal and interest on bonds issued under
13 Section 15 of the Local Government Debt Reform Act; (k) made
14 for payments of principal and interest on bonds authorized by
15 Public Act 88-503 and issued under Section 20a of the Chicago
16 Park District Act for aquarium or museum projects; (l) made for
17 payments of principal and interest on bonds authorized by
18 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
19 21.2 of the Cook County Forest Preserve District Act, (ii)
20 issued under Section 42 of the Cook County Forest Preserve
21 District Act for zoological park projects, or (iii) issued
22 under Section 44.1 of the Cook County Forest Preserve District
23 Act for botanical gardens projects; (m) made pursuant to
24 Section 34-53.5 of the School Code, whether levied annually or
25 not; (n) made to fund expenses of providing joint recreational
26 programs for persons with disabilities under Section 5-8 of the

1 Park District Code or Section 11-95-14 of the Illinois
2 Municipal Code; (o) made by the Chicago Park District for
3 recreational programs for persons with disabilities under
4 subsection (c) of Section 7.06 of the Chicago Park District
5 Act; (p) made for contributions to a firefighter's pension fund
6 created under Article 4 of the Illinois Pension Code, to the
7 extent of the amount certified under item (5) of Section 4-134
8 of the Illinois Pension Code; and (q) made by Ford Heights
9 School District 169 under Section 17-9.02 of the School Code.

10 "Aggregate extension" for all taxing districts to which
11 this Law applies in accordance with Section 18-213, except for
12 those taxing districts subject to paragraph (2) of subsection
13 (e) of Section 18-213, means, except with respect to the 2017
14 and 2018 levy years, the annual corporate extension for the
15 taxing district and those special purpose extensions that are
16 made annually for the taxing district, excluding special
17 purpose extensions: (a) made for the taxing district to pay
18 interest or principal on general obligation bonds that were
19 approved by referendum; (b) made for any taxing district to pay
20 interest or principal on general obligation bonds issued before
21 the date on which the referendum making this Law applicable to
22 the taxing district is held; (c) made for any taxing district
23 to pay interest or principal on bonds issued to refund or
24 continue to refund those bonds issued before the date on which
25 the referendum making this Law applicable to the taxing
26 district is held; (d) made for any taxing district to pay

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

1 obligations initially issued pursuant to referendum; (i) made
2 for payments of principal and interest on bonds issued under
3 Section 15 of the Local Government Debt Reform Act; (j) made
4 for a qualified airport authority to pay interest or principal
5 on general obligation bonds issued for the purpose of paying
6 obligations due under, or financing airport facilities
7 required to be acquired, constructed, installed or equipped
8 pursuant to, contracts entered into before March 1, 1996 (but
9 not including any amendments to such a contract taking effect
10 on or after that date); (k) made to fund expenses of providing
11 joint recreational programs for persons with disabilities
12 under Section 5-8 of the Park District Code or Section 11-95-14
13 of the Illinois Municipal Code; (l) made for contributions to a
14 firefighter's pension fund created under Article 4 of the
15 Illinois Pension Code, to the extent of the amount certified
16 under item (5) of Section 4-134 of the Illinois Pension Code;
17 and (m) made for the taxing district to pay interest or
18 principal on general obligation bonds issued pursuant to
19 Section 19-3.10 of the School Code.

20 "Aggregate extension" for all taxing districts to which
21 this Law applies in accordance with paragraph (2) of subsection
22 (e) of Section 18-213 means, except with respect to the 2017
23 and 2018 levy years, the annual corporate extension for the
24 taxing district and those special purpose extensions that are
25 made annually for the taxing district, excluding special
26 purpose extensions: (a) made for the taxing district to pay

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

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

21 "Aggregate extension", for the 2017 and 2018 levy years,
22 means the annual corporate extension for the taxing district
23 and those special purpose extensions that are made annually for
24 the taxing district, excluding special purpose extensions: (a)
25 made for the payment of principal and interest on bonds or
26 other evidences of indebtedness issued by the taxing district;

1 (b) made for contributions to a pension fund created under the
2 Illinois Pension Code; and (c) made for public safety purposes.
3 Notwithstanding the provisions of this definition of
4 "aggregate extension", if a special purpose extension (i) made
5 for the payment of principal and interest on bonds or other
6 evidences of indebtedness issued by the taxing district, (ii)
7 made for contributions to a pension fund created under the
8 Illinois Pension Code, or (iii) made for public safety purposes
9 was required to be included in a taxing district's aggregate
10 extension for the 2016 levy year, then that special purpose
11 extension is also included in the taxing district's aggregate
12 extension for the 2017 and 2018 levy years; provided that the
13 extension limitation for those extensions for the 2017 and 2018
14 levy years shall be (1) the lesser of 5% or the percentage
15 increase in the Consumer Price Index during the 12-month
16 calendar year preceding the levy year or (2) the rate of
17 increase approved by voters under Section 18-205. For the
18 purpose of this definition of "aggregate extension", the term
19 "public safety" means crime prevention, detention,
20 firefighting, police, medical, ambulance, or other emergency
21 services.

22 "Debt service extension base" means an amount equal to that
23 portion of the extension for a taxing district for the 1994
24 levy year, or for those taxing districts subject to this Law in
25 accordance with Section 18-213, except for those subject to
26 paragraph (2) of subsection (e) of Section 18-213, for the levy

1 year in which the referendum making this Law applicable to the
2 taxing district is held, or for those taxing districts subject
3 to this Law in accordance with paragraph (2) of subsection (e)
4 of Section 18-213 for the 1996 levy year, or for those taxing
5 districts that become subject to this Law as a result of this
6 amendatory Act of the 99th General Assembly for the 2016 levy
7 year, constituting an extension for payment of principal and
8 interest on bonds issued by the taxing district without
9 referendum, but not including excluded non-referendum bonds.
10 For park districts (i) that were first subject to this Law in
11 1991 or 1995 and (ii) whose extension for the 1994 levy year
12 for the payment of principal and interest on bonds issued by
13 the park district without referendum (but not including
14 excluded non-referendum bonds) was less than 51% of the amount
15 for the 1991 levy year constituting an extension for payment of
16 principal and interest on bonds issued by the park district
17 without referendum (but not including excluded non-referendum
18 bonds), "debt service extension base" means an amount equal to
19 that portion of the extension for the 1991 levy year
20 constituting an extension for payment of principal and interest
21 on bonds issued by the park district without referendum (but
22 not including excluded non-referendum bonds). A debt service
23 extension base established or increased at any time pursuant to
24 any provision of this Law, except Section 18-212, shall be
25 increased each year commencing with the later of (i) the 2009
26 levy year or (ii) the first levy year in which this Law becomes

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

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

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

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

13 Notwithstanding any other provision of law, for levy year
14 2012, the aggregate extension base for West Northfield School
15 District No. 31 in Cook County shall be \$12,654,592.

16 "Levy year" has the same meaning as "year" under Section
17 1-155.

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

1 portion of the immediately preceding levy year, multiplied by
2 the equalization factor issued by the Department under Section
3 17-30, including the assessed value, upon final stabilization
4 of occupancy after new construction is complete, of any real
5 property located within the boundaries of an otherwise or
6 previously exempt military reservation that is intended for
7 residential use and owned by or leased to a private corporation
8 or other entity, (iii) in counties that classify in accordance
9 with Section 4 of Article IX of the Illinois Constitution, an
10 incentive property's additional assessed value resulting from
11 a scheduled increase in the level of assessment as applied to
12 the first year final board of review market value, and (iv) any
13 increase in assessed value due to oil or gas production from an
14 oil or gas well required to be permitted under the Hydraulic
15 Fracturing Regulatory Act that was not produced in or accounted
16 for during the previous levy year. In addition, the county
17 clerk in a county containing a population of 3,000,000 or more
18 shall include in the 1997 recovered tax increment value for any
19 school district, any recovered tax increment value that was
20 applicable to the 1995 tax year calculations.

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

25 "Recovered tax increment value" means, except as otherwise
26 provided in this paragraph, the amount of the current year's

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

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

14 Except as otherwise provided in this Section, "limiting
15 rate" means a fraction the numerator of which is the last
16 preceding aggregate extension base times an amount equal to one
17 plus the extension limitation defined in this Section and the
18 denominator of which is the current year's equalized assessed
19 value of all real property in the territory under the
20 jurisdiction of the taxing district during the prior levy year.
21 For those taxing districts that reduced their aggregate
22 extension for the last preceding levy year, the highest
23 aggregate extension in any of the last 3 preceding levy years
24 shall be used for the purpose of computing the limiting rate.
25 The denominator shall not include new property or the recovered
26 tax increment value. If a new rate, a rate decrease, or a

1 limiting rate increase has been approved at an election held
2 after March 21, 2006, then (i) the otherwise applicable
3 limiting rate shall be increased by the amount of the new rate
4 or shall be reduced by the amount of the rate decrease, as the
5 case may be, or (ii) in the case of a limiting rate increase,
6 the limiting rate shall be equal to the rate set forth in the
7 proposition approved by the voters for each of the years
8 specified in the proposition, after which the limiting rate of
9 the taxing district shall be calculated as otherwise provided.

10 In the case of a taxing district that obtained referendum
11 approval for an increased limiting rate on March 20, 2012, the
12 limiting rate for tax year 2012 shall be the rate that
13 generates the approximate total amount of taxes extendable for
14 that tax year, as set forth in the proposition approved by the
15 voters; this rate shall be the final rate applied by the county
16 clerk for the aggregate of all capped funds of the district for
17 tax year 2012.

18 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,
19 eff. 7-27-15.)

20 (Text of Section after amendment by P.A. 99-521)

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

24 "Consumer Price Index" means the Consumer Price Index for
25 All Urban Consumers for all items published by the United

1 States Department of Labor.

2 "Extension limitation", except as otherwise provided in
3 this paragraph, means (a) the lesser of 5% or the percentage
4 increase in the Consumer Price Index during the 12-month
5 calendar year preceding the levy year or (b) the rate of
6 increase approved by voters under Section 18-205. For the 2017
7 and 2018 levy years only, "extension limitation" means 0% or
8 the rate of increase approved by the voters under Section
9 18-205. For the 2017 and 2018 levy years, if a special purpose
10 extension (i) made for the payment of principal and interest on
11 bonds or other evidences of indebtedness issued by the taxing
12 district, (ii) made for contributions to a pension fund created
13 under the Illinois Pension Code, or (iii) made for public
14 safety purposes was required to be included in a taxing
15 district's aggregate extension for the 2016 levy year, then the
16 extension limitation for those extensions for the 2017 and 2018
17 levy years shall be (1) the lesser of 5% or the percentage
18 increase in the Consumer Price Index during the 12-month
19 calendar year preceding the levy year or (2) the rate of
20 increase approved by voters under Section 18-205.

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

24 "Taxing district" has the same meaning provided in Section
25 1-150, except as otherwise provided in this Section. For the
26 1991 through 1994 levy years only, "taxing district" includes

1 only each non-home rule taxing district having the majority of
2 its 1990 equalized assessed value within any county or counties
3 contiguous to a county with 3,000,000 or more inhabitants.
4 Beginning with the 1995 levy year, "taxing district" includes
5 only each non-home rule taxing district subject to this Law
6 before the 1995 levy year and each non-home rule taxing
7 district not subject to this Law before the 1995 levy year
8 having the majority of its 1994 equalized assessed value in an
9 affected county or counties. Beginning with the levy year in
10 which this Law becomes applicable to a taxing district as
11 provided in Section 18-213, "taxing district" also includes
12 those taxing districts made subject to this Law as provided in
13 Section 18-213. For the 2017 and 2018 levy years, "taxing
14 district" has the same meaning provided in Section 1-150 and
15 includes home rule units.

16 "Aggregate extension" for taxing districts to which this
17 Law applied before the 1995 levy year means, except with
18 respect to the 2017 and 2018 levy years, the annual corporate
19 extension for the taxing district and those special purpose
20 extensions that are made annually for the taxing district,
21 excluding special purpose extensions: (a) made for the taxing
22 district to pay interest or principal on general obligation
23 bonds that were approved by referendum; (b) made for any taxing
24 district to pay interest or principal on general obligation
25 bonds issued before October 1, 1991; (c) made for any taxing
26 district to pay interest or principal on bonds issued to refund

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

1 Section 15 of the Local Government Debt Reform Act; (k) made by
2 a school district that participates in the Special Education
3 District of Lake County, created by special education joint
4 agreement under Section 10-22.31 of the School Code, for
5 payment of the school district's share of the amounts required
6 to be contributed by the Special Education District of Lake
7 County to the Illinois Municipal Retirement Fund under Article
8 7 of the Illinois Pension Code; the amount of any extension
9 under this item (k) shall be certified by the school district
10 to the county clerk; (l) made to fund expenses of providing
11 joint recreational programs for persons with disabilities
12 under Section 5-8 of the Park District Code or Section 11-95-14
13 of the Illinois Municipal Code; (m) made for temporary
14 relocation loan repayment purposes pursuant to Sections 2-3.77
15 and 17-2.2d of the School Code; (n) made for payment of
16 principal and interest on any bonds issued under the authority
17 of Section 17-2.2d of the School Code; (o) made for
18 contributions to a firefighter's pension fund created under
19 Article 4 of the Illinois Pension Code, to the extent of the
20 amount certified under item (5) of Section 4-134 of the
21 Illinois Pension Code; and (p) made for road purposes in the
22 first year after a township assumes the rights, powers, duties,
23 assets, property, liabilities, obligations, and
24 responsibilities of a road district abolished under the
25 provisions of Section 6-133 of the Illinois Highway Code.

26 "Aggregate extension" for the taxing districts to which

1 this Law did not apply before the 1995 levy year (except taxing
2 districts subject to this Law in accordance with Section
3 18-213) means, except with respect to the 2017 and 2018 levy
4 years, the annual corporate extension for the taxing district
5 and those special purpose extensions that are made annually for
6 the taxing district, excluding special purpose extensions: (a)
7 made for the taxing district to pay interest or principal on
8 general obligation bonds that were approved by referendum; (b)
9 made for any taxing district to pay interest or principal on
10 general obligation bonds issued before March 1, 1995; (c) made
11 for any taxing district to pay interest or principal on bonds
12 issued to refund or continue to refund those bonds issued
13 before March 1, 1995; (d) made for any taxing district to pay
14 interest or principal on bonds issued to refund or continue to
15 refund bonds issued after March 1, 1995 that were approved by
16 referendum; (e) made for any taxing district to pay interest or
17 principal on revenue bonds issued before March 1, 1995 for
18 payment of which a property tax levy or the full faith and
19 credit of the unit of local government is pledged; however, a
20 tax for the payment of interest or principal on those bonds
21 shall be made only after the governing body of the unit of
22 local government finds that all other sources for payment are
23 insufficient to make those payments; (f) made for payments
24 under a building commission lease when the lease payments are
25 for the retirement of bonds issued by the commission before
26 March 1, 1995 to pay for the building project; (g) made for

1 payments due under installment contracts entered into before
2 March 1, 1995; (h) made for payments of principal and interest
3 on bonds issued under the Metropolitan Water Reclamation
4 District Act to finance construction projects initiated before
5 October 1, 1991; (h-4) made for stormwater management purposes
6 by the Metropolitan Water Reclamation District of Greater
7 Chicago under Section 12 of the Metropolitan Water Reclamation
8 District Act; (i) made for payments of principal and interest
9 on limited bonds, as defined in Section 3 of the Local
10 Government Debt Reform Act, in an amount not to exceed the debt
11 service extension base less the amount in items (b), (c), and
12 (e) of this definition for non-referendum obligations, except
13 obligations initially issued pursuant to referendum and bonds
14 described in subsection (h) of this definition; (j) made for
15 payments of principal and interest on bonds issued under
16 Section 15 of the Local Government Debt Reform Act; (k) made
17 for payments of principal and interest on bonds authorized by
18 Public Act 88-503 and issued under Section 20a of the Chicago
19 Park District Act for aquarium or museum projects; (l) made for
20 payments of principal and interest on bonds authorized by
21 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
22 21.2 of the Cook County Forest Preserve District Act, (ii)
23 issued under Section 42 of the Cook County Forest Preserve
24 District Act for zoological park projects, or (iii) issued
25 under Section 44.1 of the Cook County Forest Preserve District
26 Act for botanical gardens projects; (m) made pursuant to

1 Section 34-53.5 of the School Code, whether levied annually or
2 not; (n) made to fund expenses of providing joint recreational
3 programs for persons with disabilities under Section 5-8 of the
4 Park District Code or Section 11-95-14 of the Illinois
5 Municipal Code; (o) made by the Chicago Park District for
6 recreational programs for persons with disabilities under
7 subsection (c) of Section 7.06 of the Chicago Park District
8 Act; (p) made for contributions to a firefighter's pension fund
9 created under Article 4 of the Illinois Pension Code, to the
10 extent of the amount certified under item (5) of Section 4-134
11 of the Illinois Pension Code; (q) made by Ford Heights School
12 District 169 under Section 17-9.02 of the School Code; and (r)
13 made for the purpose of making employer contributions to the
14 Public School Teachers' Pension and Retirement Fund of Chicago
15 under Section 34-53 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, except with respect to the 2017
20 and 2018 levy years, the annual corporate extension for the
21 taxing district and those special purpose extensions that are
22 made annually for the taxing district, excluding special
23 purpose extensions: (a) made for the taxing district to pay
24 interest or principal on general obligation bonds that were
25 approved by referendum; (b) made for any taxing district to pay
26 interest or principal on general obligation bonds issued before

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

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

26 "Aggregate extension" for all taxing districts to which

1 this Law applies in accordance with paragraph (2) of subsection
2 (e) of Section 18-213 means, except with respect to the 2017
3 and 2018 levy years, the annual corporate extension for the
4 taxing district and those special purpose extensions that are
5 made annually for the taxing district, excluding special
6 purpose extensions: (a) made for the taxing district to pay
7 interest or principal on general obligation bonds that were
8 approved by referendum; (b) made for any taxing district to pay
9 interest or principal on general obligation bonds issued before
10 the effective date of this amendatory Act of 1997; (c) made for
11 any taxing district to pay interest or principal on bonds
12 issued to refund or continue to refund those bonds issued
13 before the effective date of this amendatory Act of 1997; (d)
14 made for any taxing district to pay interest or principal on
15 bonds issued to refund or continue to refund bonds issued after
16 the effective date of this amendatory Act of 1997 if the bonds
17 were approved by referendum after the effective date of this
18 amendatory Act of 1997; (e) made for any taxing district to pay
19 interest or principal on revenue bonds issued before the
20 effective date of this amendatory Act of 1997 for payment of
21 which a property tax levy or the full faith and credit of the
22 unit of local government is pledged; however, a tax for the
23 payment of interest or principal on those bonds shall be made
24 only after the governing body of the unit of local government
25 finds that all other sources for payment are insufficient to
26 make those payments; (f) made for payments under a building

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

1 "Aggregate extension", for the 2017 and 2018 levy years,
2 means the annual corporate extension for the taxing district
3 and those special purpose extensions that are made annually for
4 the taxing district, excluding special purpose extensions: (a)
5 made for the payment of principal and interest on bonds or
6 other evidences of indebtedness issued by the taxing district;
7 (b) made for contributions to a pension fund created under the
8 Illinois Pension Code; and (c) made for public safety purposes.
9 Notwithstanding the provisions of this definition of
10 "aggregate extension", if a special purpose extension (i) made
11 for the payment of principal and interest on bonds or other
12 evidences of indebtedness issued by the taxing district, (ii)
13 made for contributions to a pension fund created under the
14 Illinois Pension Code, or (iii) made for public safety purposes
15 was required to be included in a taxing district's aggregate
16 extension for the 2016 levy year, then that special purpose
17 extension is also included in the taxing district's aggregate
18 extension for the 2017 and 2018 levy years; provided that the
19 extension limitation for those extensions for the 2017 and 2018
20 levy years shall be (1) the lesser of 5% or the percentage
21 increase in the Consumer Price Index during the 12-month
22 calendar year preceding the levy year or (2) the rate of
23 increase approved by voters under Section 18-205. For the
24 purpose of this definition of "aggregate extension", the term
25 "public safety" means crime prevention, detention,
26 firefighting, police, medical, ambulance, or other emergency

1 services.

2 "Debt service extension base" means an amount equal to that
3 portion of the extension for a taxing district for the 1994
4 levy year, or for those taxing districts subject to this Law in
5 accordance with Section 18-213, except for those subject to
6 paragraph (2) of subsection (e) of Section 18-213, for the levy
7 year in which the referendum making this Law applicable to the
8 taxing district is held, or for those taxing districts subject
9 to this Law in accordance with paragraph (2) of subsection (e)
10 of Section 18-213 for the 1996 levy year, or for those taxing
11 districts that become subject to this Law as a result of this
12 amendatory Act of the 99th General Assembly for the 2016 levy
13 year, constituting an extension for payment of principal and
14 interest on bonds issued by the taxing district without
15 referendum, but not including excluded non-referendum bonds.
16 For park districts (i) that were first subject to this Law in
17 1991 or 1995 and (ii) whose extension for the 1994 levy year
18 for the payment of principal and interest on bonds issued by
19 the park district without referendum (but not including
20 excluded non-referendum bonds) was less than 51% of the amount
21 for the 1991 levy year constituting an extension for payment of
22 principal and interest on bonds issued by the park district
23 without referendum (but not including excluded non-referendum
24 bonds), "debt service extension base" means an amount equal to
25 that portion of the extension for the 1991 levy year
26 constituting an extension for payment of principal and interest

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

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

26 "Aggregate extension base" means the taxing district's

1 last preceding aggregate extension as adjusted under Sections
2 18-135, 18-215, and 18-230. An adjustment under Section 18-135
3 shall be made for the 2007 levy year and all subsequent levy
4 years whenever one or more counties within which a taxing
5 district is located (i) used estimated valuations or rates when
6 extending taxes in the taxing district for the last preceding
7 levy year that resulted in the over or under extension of
8 taxes, or (ii) increased or decreased the tax extension for the
9 last preceding levy year as required by Section 18-135(c).
10 Whenever an adjustment is required under Section 18-135, the
11 aggregate extension base of the taxing district shall be equal
12 to the amount that the aggregate extension of the taxing
13 district would have been for the last preceding levy year if
14 either or both (i) actual, rather than estimated, valuations or
15 rates had been used to calculate the extension of taxes for the
16 last levy year, or (ii) the tax extension for the last
17 preceding levy year had not been adjusted as required by
18 subsection (c) of Section 18-135.

19 Notwithstanding any other provision of law, for levy year
20 2012, the aggregate extension base for West Northfield School
21 District No. 31 in Cook County shall be \$12,654,592.

22 "Levy year" has the same meaning as "year" under Section
23 1-155.

24 "New property" means (i) the assessed value, after final
25 board of review or board of appeals action, of new improvements
26 or additions to existing improvements on any parcel of real

1 property that increase the assessed value of that real property
2 during the levy year multiplied by the equalization factor
3 issued by the Department under Section 17-30, (ii) the assessed
4 value, after final board of review or board of appeals action,
5 of real property not exempt from real estate taxation, which
6 real property was exempt from real estate taxation for any
7 portion of the immediately preceding levy year, multiplied by
8 the equalization factor issued by the Department under Section
9 17-30, including the assessed value, upon final stabilization
10 of occupancy after new construction is complete, of any real
11 property located within the boundaries of an otherwise or
12 previously exempt military reservation that is intended for
13 residential use and owned by or leased to a private corporation
14 or other entity, (iii) in counties that classify in accordance
15 with Section 4 of Article IX of the Illinois Constitution, an
16 incentive property's additional assessed value resulting from
17 a scheduled increase in the level of assessment as applied to
18 the first year final board of review market value, and (iv) any
19 increase in assessed value due to oil or gas production from an
20 oil or gas well required to be permitted under the Hydraulic
21 Fracturing Regulatory Act that was not produced in or accounted
22 for during the previous levy year. In addition, the county
23 clerk in a county containing a population of 3,000,000 or more
24 shall include in the 1997 recovered tax increment value for any
25 school district, any recovered tax increment value that was
26 applicable to the 1995 tax year calculations.

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

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

1 Municipal Code, previously established under the Industrial
2 Jobs Recovery Law in the Illinois Municipal Code, or previously
3 established under the Economic Development Area Tax Increment
4 Allocation Act, by an amount equal to the 1994 equalized
5 assessed value of each taxable lot, block, tract, or parcel of
6 real property in the redevelopment project area over and above
7 the initial equalized assessed value of each property in the
8 redevelopment project area. In the first year after a
9 municipality removes a taxable lot, block, tract, or parcel of
10 real property from a redevelopment project area established
11 under the Tax Increment Allocation Development Act in the
12 Illinois Municipal Code, the Industrial Jobs Recovery Law in
13 the Illinois Municipal Code, or the Economic Development Area
14 Tax Increment Allocation Act, "recovered tax increment value"
15 means the amount of the current year's equalized assessed value
16 of each taxable lot, block, tract, or parcel of real property
17 removed from the redevelopment project area over and above the
18 initial equalized assessed value of that real property before
19 removal from the redevelopment project area.

20 Except as otherwise provided in this Section, "limiting
21 rate" means a fraction the numerator of which is the last
22 preceding aggregate extension base times an amount equal to one
23 plus the extension limitation defined in this Section and the
24 denominator of which is the current year's equalized assessed
25 value of all real property in the territory under the
26 jurisdiction of the taxing district during the prior levy year.

1 For those taxing districts that reduced their aggregate
2 extension for the last preceding levy year, the highest
3 aggregate extension in any of the last 3 preceding levy years
4 shall be used for the purpose of computing the limiting rate.
5 The denominator shall not include new property or the recovered
6 tax increment value. If a new rate, a rate decrease, or a
7 limiting rate increase has been approved at an election held
8 after March 21, 2006, then (i) the otherwise applicable
9 limiting rate shall be increased by the amount of the new rate
10 or shall be reduced by the amount of the rate decrease, as the
11 case may be, or (ii) in the case of a limiting rate increase,
12 the limiting rate shall be equal to the rate set forth in the
13 proposition approved by the voters for each of the years
14 specified in the proposition, after which the limiting rate of
15 the taxing district shall be calculated as otherwise provided.
16 In the case of a taxing district that obtained referendum
17 approval for an increased limiting rate on March 20, 2012, the
18 limiting rate for tax year 2012 shall be the rate that
19 generates the approximate total amount of taxes extendable for
20 that tax year, as set forth in the proposition approved by the
21 voters; this rate shall be the final rate applied by the county
22 clerk for the aggregate of all capped funds of the district for
23 tax year 2012.
24 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,
25 eff. 7-27-15; 99-521, eff. 6-1-17.)

1 (35 ILCS 200/18-205)

2 Sec. 18-205. Referendum to increase the extension
3 limitation.

4 (a) A taxing district is limited to an extension limitation
5 as defined in Section 18-185 of 5% or the percentage increase
6 in the Consumer Price Index during the 12 month calendar year
7 preceding the levy year, whichever is less. A taxing district
8 may increase its extension limitation for one or more levy
9 years if that taxing district holds a referendum before the
10 levy date for the first levy year at which a majority of voters
11 voting on the issue approves adoption of a higher extension
12 limitation. Referenda shall be conducted at a regularly
13 scheduled election in accordance with the Election Code.

14 (b) The question shall be presented in substantially the
15 following manner ~~for all elections held after March 21, 2006:~~

16 Shall the extension limitation under the Property Tax
17 Extension Limitation Law for (insert the legal name,
18 number, if any, and county or counties of the taxing
19 district and geographic or other common name by which a
20 school or community college district is known and referred
21 to), Illinois, be increased from (applicable extension
22 limitation set forth in Section 18-185) ~~the lesser of 5% or~~
23 ~~the percentage increase in the Consumer Price Index over~~
24 ~~the prior levy year~~ to (insert the percentage of the
25 proposed increase)% per year for (insert each levy year for
26 which the increased extension limitation will apply)?

1 (c) The votes must be recorded as "Yes" or "No".
2 If a majority of voters voting on the issue approves the
3 adoption of the increase, the increase shall be applicable for
4 each levy year specified.

5 (d) The ballot for any question submitted pursuant to this
6 Section shall have printed thereon, but not as a part of the
7 question submitted, only the following supplemental
8 information (which shall be supplied to the election authority
9 by the taxing district) in substantially the following form:

10 (1) For the (insert the first levy year for which the
11 increased extension limitation will be applicable) levy
12 year the approximate amount of the additional tax
13 extendable against property containing a single family
14 residence and having a fair market value at the time of the
15 referendum of \$100,000 is estimated to be \$....

16 (2) Based upon an average annual percentage increase
17 (or decrease) in the market value of such property of ...%
18 (insert percentage equal to the average annual percentage
19 increase or decrease for the prior 3 levy years, at the
20 time the submission of the question is initiated by the
21 taxing district, in the amount of (A) the equalized
22 assessed value of the taxable property in the taxing
23 district less (B) the new property included in the
24 equalized assessed value), the approximate amount of the
25 additional tax extendable against such property for the ...
26 levy year is estimated to be \$... and for the ... levy year

1 is estimated to be \$....

2 Paragraph (2) shall be included only if the increased
3 extension limitation will be applicable for more than one year
4 and shall list each levy year for which the increased extension
5 limitation 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 question is
9 initiated by the taxing district. The approximate amount of the
10 additional tax extendable shown in paragraphs (1) and (2) shall
11 be calculated by multiplying \$100,000 (the fair market value of
12 the property without regard to any property tax exemptions) by
13 (i) the percentage level of assessment prescribed for that
14 property by statute, or by ordinance of the county board in
15 counties that classify property for purposes of taxation in
16 accordance with Section 4 of Article IX of the Illinois
17 Constitution; (ii) the most recent final equalization factor
18 certified to the county clerk by the Department of Revenue at
19 the time the taxing district initiates the submission of the
20 proposition to the electors; (iii) the last known aggregate
21 extension base of the taxing district at the time the
22 submission of the question is initiated by the taxing district;
23 and (iv) the difference between the percentage increase
24 proposed in the question and the otherwise applicable extension
25 limitation under Section 18-185 ~~the lesser of 5% or the~~
26 ~~percentage increase in the Consumer Price Index for the prior~~

1 ~~levy year (or an estimate of the percentage increase for the~~
2 ~~prior levy year if the increase is unavailable at the time the~~
3 ~~submission of the question is initiated by the taxing~~
4 ~~district);~~ and dividing the result by the last known equalized
5 assessed value of the taxing district at the time the
6 submission of the question is initiated by the taxing district.
7 This amendatory Act of the 97th General Assembly is intended to
8 clarify the existing requirements of this Section, and shall
9 not be construed to validate any prior non-compliant referendum
10 language. Any notice required to be published in connection
11 with the submission of the question shall also contain this
12 supplemental information and shall not contain any other
13 supplemental information. Any error, miscalculation, or
14 inaccuracy in computing any amount set forth on the ballot or
15 in the notice that is not deliberate shall not invalidate or
16 affect the validity of any proposition approved. Notice of the
17 referendum shall be published and posted as otherwise required
18 by law, and the submission of the question shall be initiated
19 as provided by law.

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

21 (35 ILCS 200/18-213)

22 Sec. 18-213. Referenda on applicability of the Property Tax
23 Extension Limitation Law.

24 (a) The provisions of this Section do not apply to a taxing
25 district subject to this Law because a majority of its 1990

1 equalized assessed value is in a county or counties contiguous
2 to a county of 3,000,000 or more inhabitants, or because a
3 majority of its 1994 equalized assessed value is in an affected
4 county and the taxing district was not subject to this Law
5 before the 1995 levy year.

6 (b) The county board of a county that is not subject to
7 this Law may, by ordinance or resolution, submit to the voters
8 of the county the question of whether to make all non-home rule
9 taxing districts that have all or a portion of their equalized
10 assessed valuation situated in the county subject to this Law
11 in the manner set forth in this Section.

12 For purposes of this Section only:

13 "Taxing district" has the same meaning provided in Section
14 1-150.

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

18 (c) The ordinance or resolution shall request the
19 submission of the proposition at any election, except a
20 consolidated primary election, for the purpose of voting for or
21 against making the Property Tax Extension Limitation Law
22 applicable to all non-home rule taxing districts that have all
23 or a portion of their equalized assessed valuation situated in
24 the county.

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

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

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

7 (d) The county clerk shall order the proposition submitted
8 to the electors of the county at the election specified in the
9 ordinance or resolution. If part of the county is under the
10 jurisdiction of a board or boards of election commissioners,
11 the county clerk shall submit a certified copy of the ordinance
12 or resolution to each board of election commissioners, which
13 shall order the proposition submitted to the electors of the
14 taxing district within its jurisdiction at the election
15 specified in the ordinance or resolution.

16 (e) (1) With respect to taxing districts having all of
17 their equalized assessed valuation located in the county,
18 if a majority of the votes cast on the proposition are in
19 favor of the proposition, then this Law becomes applicable
20 to the taxing district beginning on January 1 of the year
21 following the date of the referendum.

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

26 (A) do not have all of their equalized assessed

1 valuation located in a single county,

2 (B) have equalized assessed valuation in an
3 affected county,

4 (C) meet the condition that each county, other than
5 an affected county, in which any of the equalized
6 assessed valuation of the taxing district is located
7 has held a referendum under this Section at any
8 election, except a consolidated primary election, held
9 prior to the effective date of this amendatory Act of
10 1997, and

11 (D) have a majority of the district's equalized
12 assessed valuation located in one or more counties in
13 each of which the voters have approved a referendum
14 under this Section prior to the effective date of this
15 amendatory Act of 1997. For purposes of this Section,
16 in determining whether a majority of the equalized
17 assessed valuation of the taxing district is located in
18 one or more counties in which the voters have approved
19 a referendum under this Section, the equalized
20 assessed valuation of the taxing district in any
21 affected county shall be included with the equalized
22 assessed value of the taxing district in counties in
23 which the voters have approved the referendum.

24 (3) With respect to taxing districts that do not have
25 all of their equalized assessed valuation located in a
26 single county and to which paragraph (2) of subsection (e)

1 is not applicable, if each county other than an affected
2 county in which any of the equalized assessed valuation of
3 the taxing district is located has held a referendum under
4 this Section at any election, except a consolidated primary
5 election, held in any year and if a majority of the
6 equalized assessed valuation of the taxing district is
7 located in one or more counties that have each approved a
8 referendum under this Section, then this Law shall become
9 applicable to the taxing district on January 1 of the year
10 following the year in which the last referendum in a county
11 in which the taxing district has any equalized assessed
12 valuation is held. For the purposes of this Law, the last
13 referendum shall be deemed to be the referendum making this
14 Law applicable to the taxing district. For purposes of this
15 Section, in determining whether a majority of the equalized
16 assessed valuation of the taxing district is located in one
17 or more counties that have approved a referendum under this
18 Section, the equalized assessed valuation of the taxing
19 district in any affected county shall be included with the
20 equalized assessed value of the taxing district in counties
21 that have approved the referendum.

22 (f) Immediately after a referendum is held under this
23 Section, the county clerk of the county holding the referendum
24 shall give notice of the referendum having been held and its
25 results to all taxing districts that have all or a portion of
26 their equalized assessed valuation located in the county, the

1 county clerk of any other county in which any of the equalized
2 assessed valuation of any taxing district is located, and the
3 Department of Revenue. After the last referendum affecting a
4 multi-county taxing district is held, the Department of Revenue
5 shall determine whether the taxing district is subject to this
6 Law and, if so, shall notify the taxing district and the county
7 clerks of all of the counties in which a portion of the
8 equalized assessed valuation of the taxing district is located
9 that, beginning the following January 1, the taxing district is
10 subject to this Law. For each taxing district subject to
11 paragraph (2) of subsection (e) of this Section, the Department
12 of Revenue shall notify the taxing district and the county
13 clerks of all of the counties in which a portion of the
14 equalized assessed valuation of the taxing district is located
15 that, beginning January 1, 1997, the taxing district is subject
16 to this Law.

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

19 (h) Notwithstanding any other provision of law, no
20 referenda may be held under this Section with respect to levy
21 years 2017 and 2018.

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

23 (35 ILCS 200/18-214)

24 Sec. 18-214. Referenda on removal of the applicability of
25 the Property Tax Extension Limitation Law to non-home rule

1 taxing districts.

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

9 (b) For purposes of this Section only:

10 "Taxing district" means any non-home rule taxing district
11 that became subject to this Law under Section 18-213 of this
12 Law.

13 "Equalized assessed valuation" means the equalized
14 assessed valuation for a taxing district for the immediately
15 preceding levy year.

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

24 (d) 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 or

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

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

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

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

13 (e) 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 ordinance
18 or resolution to each board of election commissioners, which
19 shall order the proposition submitted to the electors of the
20 taxing district within its jurisdiction at the election
21 specified in the ordinance or resolution.

22 (f) With respect to taxing districts having all of their
23 equalized assessed valuation located in one county, if a
24 majority of the votes cast on the proposition are against the
25 proposition, then this Law shall not apply to the taxing
26 district beginning on January 1 of the year following the date

1 of the referendum.

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

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

13 (2) The majority of the equalized assessed valuation of
14 the taxing district, other than any equalized assessed
15 valuation in an affected county, is in one or more counties
16 in which the voters rejected the proposition. For purposes
17 of this Section, in determining whether a majority of the
18 equalized assessed valuation of the taxing district is
19 located in one or more counties in which the voters have
20 rejected the proposition under this Section, the equalized
21 assessed valuation of any taxing district in a county which
22 has held a referendum under Section 18-213 at which the
23 voters rejected that proposition, at the most recent
24 election at which the question was on the ballot in the
25 county, will be included with the equalized assessed value
26 of the taxing district in counties in which the voters have

1 rejected the referendum held under this Section.

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

19 (i) Notwithstanding any other provision of law, no
20 referenda may be held under this Section with respect to levy
21 years 2017 and 2018.

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

23 (35 ILCS 200/18-242 new)

24 Sec. 18-242. Home rule. This Division 5 is a limitation,
25 under subsection (g) of Section 6 of Article VII of the

1 Illinois Constitution, on the power of home rule units to tax.

2 Section 10. The School Code is amended by changing Sections
3 2-3.25g, 10-22.34c, 27-6, 27-7, and 27-24.2 and by adding
4 Section 22-62 as follows:

5 (105 ILCS 5/2-3.25g) (from Ch. 122, par. 2-3.25g)

6 Sec. 2-3.25g. Waiver or modification of mandates within the
7 School Code and administrative rules and regulations.

8 (a) In this Section:

9 "Board" means a school board or the governing board or
10 administrative district, as the case may be, for a joint
11 agreement.

12 "Eligible applicant" means a school district, joint
13 agreement made up of school districts, or regional
14 superintendent of schools on behalf of schools and programs
15 operated by the regional office of education.

16 "Implementation date" has the meaning set forth in
17 Section 24A-2.5 of this Code.

18 "State Board" means the State Board of Education.

19 (b) Notwithstanding any other provisions of this School
20 Code or any other law of this State to the contrary, eligible
21 applicants may petition the State Board of Education for the
22 waiver or modification of the mandates of this School Code or
23 of the administrative rules and regulations promulgated by the
24 State Board of Education. Waivers or modifications of

1 administrative rules and regulations and modifications of
2 mandates of this School Code may be requested when an eligible
3 applicant demonstrates that it can address the intent of the
4 rule or mandate in a more effective, efficient, or economical
5 manner or when necessary to stimulate innovation or improve
6 student performance. Waivers of mandates of the School Code may
7 be requested when the waivers are necessary to stimulate
8 innovation or improve student performance. Waivers may not be
9 requested from laws, rules, and regulations pertaining to
10 special education, teacher educator licensure, teacher tenure
11 and seniority, or Section 5-2.1 of this Code or from compliance
12 with the No Child Left Behind Act of 2001 (Public Law 107-110).
13 Eligible applicants may not seek a waiver or seek a
14 modification of a mandate regarding the requirements for (i)
15 student performance data to be a significant factor in teacher
16 or principal evaluations or (ii) teachers and principals to be
17 rated using the 4 categories of "excellent", "proficient",
18 "needs improvement", or "unsatisfactory". On September 1,
19 2014, any previously authorized waiver or modification from
20 such requirements shall terminate.

21 (c) Eligible applicants, as a matter of inherent managerial
22 policy, and any Independent Authority established under
23 Section 2-3.25f-5 of this Code may submit an application for a
24 waiver or modification authorized under this Section. Each
25 application must include a written request by the eligible
26 applicant or Independent Authority and must demonstrate that

1 the intent of the mandate can be addressed in a more effective,
2 efficient, or economical manner or be based upon a specific
3 plan for improved student performance and school improvement.
4 Any eligible applicant requesting a waiver or modification for
5 the reason that intent of the mandate can be addressed in a
6 more economical manner shall include in the application a
7 fiscal analysis showing current expenditures on the mandate and
8 projected savings resulting from the waiver or modification.
9 Applications and plans developed by eligible applicants must be
10 approved by the board or regional superintendent of schools
11 applying on behalf of schools or programs operated by the
12 regional office of education following a public hearing on the
13 application and plan and the opportunity for the board or
14 regional superintendent to hear testimony from staff directly
15 involved in its implementation, parents, and students. The time
16 period for such testimony shall be separate from the time
17 period established by the eligible applicant for public comment
18 on other matters. If the applicant is a school district or
19 joint agreement requesting a waiver or modification of Section
20 27-6 of this Code, the public hearing shall be held on a day
21 other than the day on which a regular meeting of the board is
22 held.

23 (c-5) If the applicant is a school district, then the
24 district shall post information that sets forth the time, date,
25 place, and general subject matter of the public hearing on its
26 Internet website at least 14 days prior to the hearing. If the

1 district is requesting to increase the fee charged for driver
2 education authorized pursuant to Section 27-24.2 of this Code,
3 the website information shall include the proposed amount of
4 the fee the district will request. All school districts must
5 publish a notice of the public hearing at least 7 days prior to
6 the hearing in a newspaper of general circulation within the
7 school district that sets forth the time, date, place, and
8 general subject matter of the hearing. Districts requesting to
9 increase the fee charged for driver education shall include in
10 the published notice the proposed amount of the fee the
11 district will request. If the applicant is a joint agreement or
12 regional superintendent, then the joint agreement or regional
13 superintendent shall post information that sets forth the time,
14 date, place, and general subject matter of the public hearing
15 on its Internet website at least 14 days prior to the hearing.
16 If the joint agreement or regional superintendent is requesting
17 to increase the fee charged for driver education authorized
18 pursuant to Section 27-24.2 of this Code, the website
19 information shall include the proposed amount of the fee the
20 applicant will request. All joint agreements and regional
21 superintendents must publish a notice of the public hearing at
22 least 7 days prior to the hearing in a newspaper of general
23 circulation in each school district that is a member of the
24 joint agreement or that is served by the educational service
25 region that sets forth the time, date, place, and general
26 subject matter of the hearing, provided that a notice appearing

1 in a newspaper generally circulated in more than one school
2 district shall be deemed to fulfill this requirement with
3 respect to all of the affected districts. Joint agreements or
4 regional superintendents requesting to increase the fee
5 charged for driver education shall include in the published
6 notice the proposed amount of the fee the applicant will
7 request. The eligible applicant must notify in writing the
8 affected exclusive collective bargaining agent and those State
9 legislators representing the eligible applicant's territory of
10 its intent to seek approval of a waiver or modification and of
11 the hearing to be held to take testimony from staff. The
12 affected exclusive collective bargaining agents shall be
13 notified of such public hearing at least 7 days prior to the
14 date of the hearing and shall be allowed to attend such public
15 hearing. The eligible applicant shall attest to compliance with
16 all of the notification and procedural requirements set forth
17 in this Section.

18 (d) A request for a waiver or modification of
19 administrative rules and regulations or for a modification of
20 mandates contained in this School Code shall be submitted to
21 the State Board of Education within 15 days after approval by
22 the board or regional superintendent of schools. The
23 application as submitted to the State Board of Education shall
24 include a description of the public hearing. ~~Except with~~
25 ~~respect to contracting for adaptive driver education, an~~
26 ~~eligible applicant wishing to request a modification or waiver~~

1 ~~of administrative rules of the State Board of Education~~
2 ~~regarding contracting with a commercial driver training school~~
3 ~~to provide the course of study authorized under Section 27-24.2~~
4 ~~of this Code must provide evidence with its application that~~
5 ~~the commercial driver training school with which it will~~
6 ~~contract holds a license issued by the Secretary of State under~~
7 ~~Article IV of Chapter 6 of the Illinois Vehicle Code and that~~
8 ~~each instructor employed by the commercial driver training~~
9 ~~school to provide instruction to students served by the school~~
10 ~~district holds a valid teaching certificate or teaching~~
11 ~~license, as applicable, issued under the requirements of this~~
12 ~~Code and rules of the State Board of Education. Such evidence~~
13 ~~must include, but need not be limited to, a list of each~~
14 ~~instructor assigned to teach students served by the school~~
15 ~~district, which list shall include the instructor's name,~~
16 ~~personal identification number as required by the State Board~~
17 ~~of Education, birth date, and driver's license number. If the~~
18 ~~modification or waiver is granted, then the eligible applicant~~
19 ~~shall notify the State Board of Education of any changes in the~~
20 ~~personnel providing instruction within 15 calendar days after~~
21 ~~an instructor leaves the program or a new instructor is hired.~~
22 ~~Such notification shall include the instructor's name,~~
23 ~~personal identification number as required by the State Board~~
24 ~~of Education, birth date, and driver's license number. If a~~
25 ~~school district maintains an Internet website, then the~~
26 ~~district shall post a copy of the final contract between the~~

1 ~~district and the commercial driver training school on the~~
2 ~~district's Internet website. If no Internet website exists,~~
3 ~~then the district shall make available the contract upon~~
4 ~~request. A record of all materials in relation to the~~
5 ~~application for contracting must be maintained by the school~~
6 ~~district and made available to parents and guardians upon~~
7 ~~request. The instructor's date of birth and driver's license~~
8 ~~number and any other personally identifying information as~~
9 ~~deemed by the federal Driver's Privacy Protection Act of 1994~~
10 ~~must be redacted from any public materials.~~ Following receipt
11 of the waiver or modification request, the State Board shall
12 have 45 days to review the application and request. If the
13 State Board fails to disapprove the application within that 45
14 day period, the waiver or modification shall be deemed granted.
15 The State Board may disapprove any request if it is not based
16 upon sound educational practices, endangers the health or
17 safety of students or staff, compromises equal opportunities
18 for learning, or fails to demonstrate that the intent of the
19 rule or mandate can be addressed in a more effective,
20 efficient, or economical manner or have improved student
21 performance as a primary goal. Any request disapproved by the
22 State Board may be appealed to the General Assembly by the
23 eligible applicant as outlined in this Section.

24 A request for a waiver from mandates contained in this
25 School Code shall be submitted to the State Board within 15
26 days after approval by the board or regional superintendent of

1 schools. The application as submitted to the State Board of
2 Education shall include a description of the public hearing.
3 The description shall include, but need not be limited to, the
4 means of notice, the number of people in attendance, the number
5 of people who spoke as proponents or opponents of the waiver, a
6 brief description of their comments, and whether there were any
7 written statements submitted. The State Board shall review the
8 applications and requests for completeness and shall compile
9 the requests in reports to be filed with the General Assembly.
10 The State Board shall file reports outlining the waivers
11 requested by eligible applicants and appeals by eligible
12 applicants of requests disapproved by the State Board with the
13 Senate and the House of Representatives before each March 1 and
14 October 1. The General Assembly may disapprove the report of
15 the State Board in whole or in part within 60 calendar days
16 after each house of the General Assembly next convenes after
17 the report is filed by adoption of a resolution by a record
18 vote of the majority of members elected in each house. If the
19 General Assembly fails to disapprove any waiver request or
20 appealed request within such 60 day period, the waiver or
21 modification shall be deemed granted. Any resolution adopted by
22 the General Assembly disapproving a report of the State Board
23 in whole or in part shall be binding on the State Board.

24 (e) An approved waiver or modification (except a waiver
25 from or modification to a physical education mandate) may
26 remain in effect for a period not to exceed 5 school years and

1 may be renewed upon application by the eligible applicant.
2 However, such waiver or modification may be changed within that
3 5-year period by a board or regional superintendent of schools
4 applying on behalf of schools or programs operated by the
5 regional office of education following the procedure as set
6 forth in this Section for the initial waiver or modification
7 request. If neither the State Board of Education nor the
8 General Assembly disapproves, the change is deemed granted.

9 An approved waiver from or modification to a physical
10 education mandate may remain in effect for a period not to
11 exceed 2 school years and may be renewed no more than 2 times
12 upon application by the eligible applicant. An approved waiver
13 from or modification to a physical education mandate may be
14 changed within the 2-year period by the board or regional
15 superintendent of schools, whichever is applicable, following
16 the procedure set forth in this Section for the initial waiver
17 or modification request. If neither the State Board of
18 Education nor the General Assembly disapproves, the change is
19 deemed granted.

20 (f) (Blank).

21 (Source: P.A. 98-513, eff. 1-1-14; 98-739, eff. 7-16-14;
22 98-1155, eff. 1-9-15; 99-78, eff. 7-20-15.)

23 (105 ILCS 5/10-22.34c)

24 Sec. 10-22.34c. Third party non-instructional services.

25 (a) A board of education may enter into a contract with a

1 third party for non-instructional services currently performed
2 by any employee or bargaining unit member or lay off those
3 educational support personnel employees upon 90 days written
4 notice to the affected employees, provided that:

5 (1) a contract must not be entered into and become
6 effective during the term of a collective bargaining
7 agreement, as that term is set forth in the agreement,
8 covering any employees who perform the non-instructional
9 services;

10 (2) a contract may only take effect upon the expiration
11 of an existing collective bargaining agreement;

12 (3) any third party that submits a bid to perform the
13 non-instructional services shall provide the following:

14 (A) evidence of liability insurance in scope and
15 amount equivalent to the liability insurance provided
16 by the school board pursuant to Section 10-22.3 of this
17 Code;

18 (B) salaries or wages for the third party's
19 employees who will perform the non-instructional
20 services comparable to the salaries or wages provided
21 to school board employees who perform those services ~~a~~
22 ~~benefits package for the third party's employees who~~
23 ~~will perform the non-instructional services comparable~~
24 ~~to the benefits package provided to school board~~
25 ~~employees who perform those services;~~

26 (C) a list of the number of employees who will

1 provide the non-instructional services, the job
2 classifications of those employees, and the wages the
3 third party will pay those employees;

4 (D) a minimum 3-year cost projection, using
5 generally accepted accounting principles and which the
6 third party is prohibited from increasing if the bid is
7 accepted by the school board, for each and every
8 expenditure category and account for performing the
9 non-instructional services; if the bid is accepted,
10 the school board shall file a copy of the cost
11 projection submitted with the bid to the State Board of
12 Education;

13 (E) composite information about the criminal and
14 disciplinary records, including alcohol or other
15 substance abuse, Department of Children and Family
16 Services complaints and investigations, traffic
17 violations, and license revocations or any other
18 licensure problems, of any employees who may perform
19 the non-instructional services, provided that the
20 individual names and other identifying information of
21 employees need not be provided with the submission of
22 the bid, but must be made available upon request of the
23 school board; and

24 (F) an affidavit, notarized by the president or
25 chief executive officer of the third party, that each
26 of its employees has completed a criminal background

1 check as required by Section 10-21.9 of this Code
2 within 3 months prior to submission of the bid,
3 provided that the results of such background checks
4 need not be provided with the submission of the bid,
5 but must be made available upon request of the school
6 board;

7 (4) a contract must not be entered into unless the
8 school board provides a cost comparison, using generally
9 accepted accounting principles, of each and every
10 expenditure category and account that the school board
11 projects it would incur over the term of the contract if it
12 continued to perform the non-instructional services using
13 its own employees with each and every expenditure category
14 and account that is projected a third party would incur if
15 a third party performed the non-instructional services;

16 (5) review and consideration of all bids by third
17 parties to perform the non-instructional services shall
18 take place in open session of a regularly scheduled school
19 board meeting, unless the exclusive bargaining
20 representative of the employees who perform the
21 non-instructional services, if any such exclusive
22 bargaining representative exists, agrees in writing that
23 such review and consideration can take place in open
24 session at a specially scheduled school board meeting;

25 (6) a minimum of one public hearing, conducted by the
26 school board prior to a regularly scheduled school board

1 meeting, to discuss the school board's proposal to contract
2 with a third party to perform the non-instructional
3 services must be held before the school board may enter
4 into such a contract; the school board must provide notice
5 to the public of the date, time, and location of the first
6 public hearing on or before the initial date that bids to
7 provide the non-instructional services are solicited or a
8 minimum of 30 days prior to entering into such a contract,
9 whichever provides a greater period of notice;

10 (7) a contract shall contain provisions requiring the
11 contractor to offer available employee positions pursuant
12 to the contract to qualified school district employees
13 whose employment is terminated because of the contract; and

14 (8) a contract shall contain provisions requiring the
15 contractor to comply with a policy of nondiscrimination and
16 equal employment opportunity for all persons and to take
17 affirmative steps to provide equal opportunity for all
18 persons.

19 (b) Notwithstanding subsection (a) of this Section, a board
20 of education may enter into a contract, of no longer than 3
21 months in duration, with a third party for non-instructional
22 services currently performed by an employee or bargaining unit
23 member for the purpose of augmenting the current workforce in
24 an emergency situation that threatens the safety or health of
25 the school district's students or staff, provided that the
26 school board meets all of its obligations under the Illinois

1 Educational Labor Relations Act.

2 (c) The changes to this Section made by this amendatory Act
3 of the 95th General Assembly are not applicable to
4 non-instructional services of a school district that on the
5 effective date of this amendatory Act of the 95th General
6 Assembly are performed for the school district by a third
7 party.

8 (d) Beginning July 1, 2022, the State Board of Education
9 shall review and analyze the cost projection information
10 provided by boards of education under subparagraph (D) of
11 paragraph (3) of subsection (a) of this Section and determine
12 the effects that the contracts had on school districts and the
13 State, including any cost savings and economic benefits. The
14 State Board of Education shall complete the review and report
15 its findings to the Governor and the General Assembly by
16 December 31, 2022.

17 From July 1, 2022 until January 1, 2023, no board of
18 education may enter into any new contract with a third party
19 for non-instructional services under this Section. However,
20 this prohibition shall not affect any contracts entered into
21 before July 1, 2022 or renewals of contracts entered into
22 before July 1, 2022.

23 Beginning January 1, 2023, boards of education are again
24 allowed to enter into contracts with third parties for
25 non-instructional services as provided under this Section.

26 (Source: P.A. 95-241, eff. 8-17-07; 96-328, eff. 8-11-09.)

1 (105 ILCS 5/22-62 new)

2 Sec. 22-62. Discharge of unfunded mandates.

3 (a) School districts need not comply with and may discharge
4 any mandate or requirement placed on school districts by this
5 Code or by administrative rules adopted by the State Board of
6 Education that is unfunded.

7 (b) Subsection (a) of this Section does not apply to any of
8 the following:

9 (1) Laws and rules pertaining to student health, life,
10 or safety.

11 (2) Federally required mandates, including without
12 limitation compliance with the federal Every Student
13 Succeeds Act.

14 (3) Laws and rules pertaining to civil rights and
15 protections.

16 (c) Before a school district may lawfully discharge an
17 unfunded mandate under subsection (a) of this Section, it must
18 hold a public hearing and referendum on the matter. The school
19 district must post information that sets forth the time, date,
20 place, and general subject matter of the public hearing on its
21 Internet website at least 14 days prior to the hearing. The
22 school district must publish a notice of the public hearing at
23 least 7 days prior to the hearing in a newspaper of general
24 circulation within the school district that sets forth the
25 time, date, place, and general subject matter of the hearing.

1 The school district must notify, in writing, the affected
2 exclusive collective bargaining agent and those State
3 legislators representing the affected territory of its intent
4 to discharge an unfunded mandate and of the hearing to be held
5 to take testimony from staff. The affected exclusive collective
6 bargaining agent must be notified of the public hearing at
7 least 7 days prior to the date of the hearing and must be
8 allowed to attend the hearing. The school district shall attest
9 to compliance with the requirements of this subsection (c).

10 After the public hearing, the question of whether a school
11 district may discharge an unfunded mandate must be submitted to
12 the electors of the school district at a regular election and
13 approved by a majority of the electors voting on the question.
14 The school board must certify the question to the proper
15 election authority. The election authority must submit the
16 question at an election in accordance with the Election Code,
17 which election must be at least 6 months after the public
18 hearing was held. The election authority must submit the
19 question in substantially the following form:

20 Shall the school board of (name of school district)
21 discharge the unfunded mandate or requirement placed on the
22 school district by the State concerning (description of the
23 mandate or requirement)?

24 The election authority must record the votes as "Yes" or "No".

1 If a majority of the electors voting on the question vote
2 in the affirmative, the school board may discharge the unfunded
3 mandate.

4 (d) A school board shall report each unfunded mandate it
5 has discharged under this Section to the State Board of
6 Education. The State Board shall compile and report this
7 information to the General Assembly each year.

8 (105 ILCS 5/27-6) (from Ch. 122, par. 27-6)

9 Sec. 27-6. Courses in physical education required; special
10 activities.

11 (a) Pupils enrolled in the public schools and State
12 universities engaged in preparing teachers shall be required to
13 engage ~~daily~~ during the school day, except on block scheduled
14 days for those public schools engaged in block scheduling, in
15 courses of physical education for such periods as are
16 compatible with the optimum growth and developmental needs of
17 individuals at the various age levels except when appropriate
18 excuses are submitted to the school by a pupil's parent or
19 guardian or by a person licensed under the Medical Practice Act
20 of 1987 and except as provided in subsection (b) of this
21 Section. A school board may determine the schedule or frequency
22 of physical education courses, provided that a pupil engages in
23 a course of physical education for a minimum of 3 days per
24 week.

25 Special activities in physical education shall be provided

1 for pupils whose physical or emotional condition, as determined
2 by a person licensed under the Medical Practice Act of 1987,
3 prevents their participation in the courses provided for normal
4 children.

5 (b) A school board is authorized to excuse pupils enrolled
6 in grades 11 and 12 from engaging in physical education courses
7 if those pupils request to be excused for any of the following
8 reasons: (1) for ongoing participation in an interscholastic
9 athletic program; (2) to enroll in academic classes which are
10 required for admission to an institution of higher learning,
11 provided that failure to take such classes will result in the
12 pupil being denied admission to the institution of his or her
13 choice; or (3) to enroll in academic classes which are required
14 for graduation from high school, provided that failure to take
15 such classes will result in the pupil being unable to graduate.
16 A school board may also excuse pupils in grades 9 through 12
17 enrolled in a marching band program for credit from engaging in
18 physical education courses if those pupils request to be
19 excused for ongoing participation in such marching band
20 program. A school board may also, on a case-by-case basis,
21 excuse pupils in grades 9 through 12 who participate in an
22 interscholastic or extracurricular athletic program from
23 engaging in physical education courses. In addition, a pupil in
24 any of grades 3 through 12 who is eligible for special
25 education may be excused if the pupil's parent or guardian
26 agrees that the pupil must utilize the time set aside for

1 physical education to receive special education support and
2 services or, if there is no agreement, the individualized
3 education program team for the pupil determines that the pupil
4 must utilize the time set aside for physical education to
5 receive special education support and services, which
6 agreement or determination must be made a part of the
7 individualized education program. However, a pupil requiring
8 adapted physical education must receive that service in
9 accordance with the individualized education program developed
10 for the pupil. If requested, a school board is authorized to
11 excuse a pupil from engaging in a physical education course if
12 the pupil has an individualized educational program under
13 Article 14 of this Code, is participating in an adaptive
14 athletic program outside of the school setting, and documents
15 such participation as determined by the school board. A school
16 board may also excuse pupils in grades 9 through 12 enrolled in
17 a Reserve Officer's Training Corps (ROTC) program sponsored by
18 the school district from engaging in physical education
19 courses. School boards which choose to exercise this authority
20 shall establish a policy to excuse pupils on an individual
21 basis.

22 (c) The provisions of this Section are subject to the
23 provisions of Section 27-22.05.

24 (Source: P.A. 98-116, eff. 7-29-13.)

25 (105 ILCS 5/27-7) (from Ch. 122, par. 27-7)

1 Sec. 27-7. Physical education course of study. A physical
2 education course of study shall include a developmentally
3 planned and sequential curriculum that fosters the development
4 of movement skills, enhances health-related fitness, increases
5 students' knowledge, offers direct opportunities to learn how
6 to work cooperatively in a group setting, and encourages
7 healthy habits and attitudes for a healthy lifestyle. A
8 physical education course of study shall provide students with
9 an opportunity for an appropriate amount of ~~daily~~ physical
10 activity. A physical education course of study must be part of
11 the regular school curriculum and not extra-curricular in
12 nature or organization.

13 The State Board of Education shall prepare and make
14 available guidelines for the various grades and types of
15 schools in order to make effective the purposes set forth in
16 this section and the requirements provided in Section 27-6, and
17 shall see that the general provisions and intent of Sections
18 27-5 to 27-9, inclusive, are enforced.

19 (Source: P.A. 94-189, eff. 7-12-05; 94-200, eff. 7-12-05.)

20 (105 ILCS 5/27-24.2) (from Ch. 122, par. 27-24.2)

21 Sec. 27-24.2. Safety education; driver education course.
22 Instruction shall be given in safety education in each of
23 grades one through 8, equivalent to one class period each week,
24 and any school district which maintains grades 9 through 12
25 shall offer a driver education course in any such school which

1 it operates. Its curriculum shall include content dealing with
2 Chapters 11, 12, 13, 15, and 16 of the Illinois Vehicle Code,
3 the rules adopted pursuant to those Chapters insofar as they
4 pertain to the operation of motor vehicles, and the portions of
5 the Litter Control Act relating to the operation of motor
6 vehicles. The course of instruction given in grades 10 through
7 12 shall include an emphasis on the development of knowledge,
8 attitudes, habits, and skills necessary for the safe operation
9 of motor vehicles, including motorcycles insofar as they can be
10 taught in the classroom, and instruction on distracted driving
11 as a major traffic safety issue. In addition, the course shall
12 include instruction on special hazards existing at and required
13 safety and driving precautions that must be observed at
14 emergency situations, highway construction and maintenance
15 zones, and railroad crossings and the approaches thereto.
16 Beginning with the 2017-2018 school year, the course shall also
17 include instruction concerning law enforcement procedures for
18 traffic stops, including a demonstration of the proper actions
19 to be taken during a traffic stop and appropriate interactions
20 with law enforcement. The course of instruction required of
21 each eligible student at the high school level shall consist of
22 a minimum of 30 clock hours of classroom instruction and a
23 minimum of 6 clock hours of individual behind-the-wheel
24 instruction in a dual control car on public roadways taught by
25 a driver education instructor endorsed by the State Board of
26 Education. Both the classroom instruction part and the practice

1 driving part of such driver education course shall be open to a
2 resident or non-resident student attending a non-public school
3 in the district wherein the course is offered. Each student
4 attending any public or non-public high school in the district
5 must receive a passing grade in at least 8 courses during the
6 previous 2 semesters prior to enrolling in a driver education
7 course, or the student shall not be permitted to enroll in the
8 course; provided that the local superintendent of schools (with
9 respect to a student attending a public high school in the
10 district) or chief school administrator (with respect to a
11 student attending a non-public high school in the district) may
12 waive the requirement if the superintendent or chief school
13 administrator, as the case may be, deems it to be in the best
14 interest of the student. A student may be allowed to commence
15 the classroom instruction part of such driver education course
16 prior to reaching age 15 if such student then will be eligible
17 to complete the entire course within 12 months after being
18 allowed to commence such classroom instruction.

19 A school district may offer a driver education course in a
20 school by contracting with a commercial driver training school
21 to provide both the classroom instruction part and the practice
22 driving part or either one without having to request a
23 modification or waiver of administrative rules of the State
24 Board of Education if a public hearing on whether to enter into
25 a contract with a commercial driver training school has been
26 held at a regular or special school board meeting prior to

1 entering into such a contract. If a school district chooses to
2 contract with a commercial driver training school, then the
3 district must provide evidence to the State Board of Education
4 that the commercial driver training school with which it will
5 contract holds a license issued by the Secretary of State under
6 Article IV of Chapter 6 of the Illinois Vehicle Code and that
7 each instructor employed by the commercial driver training
8 school to provide instruction to students served by the school
9 district holds a valid teaching license issued under the
10 requirements of this Code and rules of the State Board of
11 Education. Such evidence must include, but need not be limited
12 to, a list of each instructor assigned to teach students served
13 by the school district, which list shall include the
14 instructor's name, personal identification number as required
15 by the State Board of Education, birth date, and driver's
16 license number. Once the contract is entered into, the school
17 district shall notify the State Board of Education of any
18 changes in the personnel providing instruction within 15
19 calendar days after an instructor leaves the program or a new
20 instructor is hired. Such notification shall include the
21 instructor's name, personal identification number as required
22 by the State Board of Education, birth date, and driver's
23 license number. If the school district maintains an Internet
24 website, then the district shall post a copy of the final
25 contract between the district and the commercial driver
26 training school on the district's Internet website. If no

1 Internet website exists, then the school district shall make
2 available the contract upon request. A record of all materials
3 in relation to the contract must be maintained by the school
4 district and made available to parents and guardians upon
5 request. The instructor's date of birth and driver's license
6 number and any other personally identifying information as
7 deemed by the federal Driver's Privacy Protection Act of 1994
8 must be redacted from any public materials.

9 Such a course may be commenced immediately after the
10 completion of a prior course. Teachers of such courses shall
11 meet the licensure ~~certification~~ requirements of this Code Act
12 and regulations of the State Board as to qualifications.

13 Subject to rules of the State Board of Education, the
14 school district may charge a reasonable fee, not to exceed \$50,
15 to students who participate in the course, unless a student is
16 unable to pay for such a course, in which event the fee for
17 such a student must be waived. However, the district may
18 increase this fee to an amount not to exceed \$250 by school
19 board resolution following a public hearing on the increase,
20 which increased fee must be waived for students who participate
21 in the course and are unable to pay for the course. The total
22 amount from driver education fees and reimbursement from the
23 State for driver education must not exceed the total cost of
24 the driver education program in any year and must be deposited
25 into the school district's driver education fund as a separate
26 line item budget entry. All moneys deposited into the school

1 district's driver education fund must be used solely for the
2 funding of a high school driver education program approved by
3 the State Board of Education that uses driver education
4 instructors endorsed by the State Board of Education.

5 (Source: P.A. 99-642, eff. 7-28-16; 99-720, eff. 1-1-17.)

6 (105 ILCS 5/22-60 rep.)

7 Section 15. The School Code is amended by repealing Section
8 22-60.

9 Section 95. No acceleration or delay. Where this Act makes
10 changes in a statute that is represented in this Act by text
11 that is not yet or no longer in effect (for example, a Section
12 represented by multiple versions), the use of that text does
13 not accelerate or delay the taking effect of (i) the changes
14 made by this Act or (ii) provisions derived from any other
15 Public Act.

16 Section 99. Effective date. If and only if all of the
17 following bills of the 99th General Assembly become law: Senate
18 Bills 17, 245, 262, 263, 284, 305, 390, 393, 523, 584, and
19 2053, then this Act takes effect upon becoming law; however,
20 this Act does not take effect at all unless all of the
21 following bills of the 99th General Assembly become law: Senate
22 Bills 17, 245, 262, 263, 284, 305, 390, 393, 523, 584, 1110,
23 and 2053."