



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB0013

Introduced 1/11/2017, by Sen. Christine Radogno

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, for the 2017 and 2018 levy years, the term "taxing district" means all taxing districts in the State, including home rule units. Provides that, for the 2017 and 2018 levy years, the extension limitation for those taxing districts is 0% or the rate of increase approved by the voters. Amends the School Code. Makes changes concerning contracts between a school board and a third party. Provides that local boards of education shall forward certain cost projections to the State Board of Education. Provides that, beginning July 1, 2022, the State Board shall review and analyze the cost projections and review for any cost savings and economic benefits. Requires the State Board to file a report by December 31, 2022. Imposes a moratorium on third-party contracts for non-instructional services while the State Board is preparing the report. Provides that a school district may offer a driver education course in a school by contracting with a commercial driver training school; sets forth requirements concerning the contract. Provides that school districts need not comply with and may discharge any mandate or requirement placed on school districts by the Code or by administrative rules adopted by the State Board of Education that is unfunded; with exceptions. Sets forth requirements concerning discharging mandates. Makes changes concerning physical education. Effective immediately, but this Act does not take effect at all unless Senate Bills 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, and 12 of the 100th General Assembly become law.

LRB100 06355 HLH 16394 b

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 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
17 increase in the Consumer Price Index during the 12-month
18 calendar year preceding the levy year or (b) the rate of
19 increase approved by voters under Section 18-205. For the 2017
20 and 2018 levy years only, "extension limitation" means 0% or
21 the rate of increase approved by the voters under Section
22 18-205. For the 2017 and 2018 levy years, if a special purpose
23 extension (i) made for the payment of principal and interest on

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

11 "Affected county" means a county of 3,000,000 or more
12 inhabitants or a county contiguous to a county of 3,000,000 or
13 more inhabitants.

14 "Taxing district" has the same meaning provided in Section
15 1-150, except as otherwise provided in this Section. For the
16 1991 through 1994 levy years only, "taxing district" includes
17 only each non-home rule taxing district having the majority of
18 its 1990 equalized assessed value within any county or counties
19 contiguous to a county with 3,000,000 or more inhabitants.
20 Beginning with the 1995 levy year, "taxing district" includes
21 only each non-home rule taxing district subject to this Law
22 before the 1995 levy year and each non-home rule taxing
23 district not subject to this Law before the 1995 levy year
24 having the majority of its 1994 equalized assessed value in an
25 affected county or counties. Beginning with the levy year in
26 which this Law becomes applicable to a taxing district as

1 provided in Section 18-213, "taxing district" also includes
2 those taxing districts made subject to this Law as provided in
3 Section 18-213. For the 2017 and 2018 levy years, "taxing
4 district" has the same meaning provided in Section 1-150 and
5 includes home rule units.

6 "Aggregate extension" for taxing districts to which this
7 Law applied before the 1995 levy year means, except with
8 respect to the 2017 and 2018 levy years, the annual corporate
9 extension for the taxing district and those special purpose
10 extensions that are made annually for the taxing district,
11 excluding special purpose extensions: (a) made for the taxing
12 district to pay interest or principal on general obligation
13 bonds that were approved by referendum; (b) made for any taxing
14 district to pay interest or principal on general obligation
15 bonds issued before October 1, 1991; (c) made for any taxing
16 district to pay interest or principal on bonds issued to refund
17 or continue to refund those bonds issued before October 1,
18 1991; (d) made for any taxing district to pay interest or
19 principal on bonds issued to refund or continue to refund bonds
20 issued after October 1, 1991 that were approved by referendum;
21 (e) made for any taxing district to pay interest or principal
22 on revenue bonds issued before October 1, 1991 for payment of
23 which a property tax levy or the full faith and credit of the
24 unit of local government is pledged; however, a tax for the
25 payment of interest or principal on those bonds shall be made
26 only after the governing body of the unit of local government

1 finds that all other sources for payment are insufficient to
2 make those payments; (f) made for payments under a building
3 commission lease when the lease payments are for the retirement
4 of bonds issued by the commission before October 1, 1991, to
5 pay for the building project; (g) made for payments due under
6 installment contracts entered into before October 1, 1991; (h)
7 made for payments of principal and interest on bonds issued
8 under the Metropolitan Water Reclamation District Act to
9 finance construction projects initiated before October 1,
10 1991; (i) made for payments of principal and interest on
11 limited bonds, as defined in Section 3 of the Local Government
12 Debt Reform Act, in an amount not to exceed the debt service
13 extension base less the amount in items (b), (c), (e), and (h)
14 of this definition for non-referendum obligations, except
15 obligations initially issued pursuant to referendum; (j) made
16 for payments of principal and interest on bonds issued under
17 Section 15 of the Local Government Debt Reform Act; (k) made by
18 a school district that participates in the Special Education
19 District of Lake County, created by special education joint
20 agreement under Section 10-22.31 of the School Code, for
21 payment of the school district's share of the amounts required
22 to be contributed by the Special Education District of Lake
23 County to the Illinois Municipal Retirement Fund under Article
24 7 of the Illinois Pension Code; the amount of any extension
25 under this item (k) shall be certified by the school district
26 to the county clerk; (l) made to fund expenses of providing

1 joint recreational programs for persons with disabilities
2 under Section 5-8 of the Park District Code or Section 11-95-14
3 of the Illinois Municipal Code; (m) made for temporary
4 relocation loan repayment purposes pursuant to Sections 2-3.77
5 and 17-2.2d of the School Code; (n) made for payment of
6 principal and interest on any bonds issued under the authority
7 of Section 17-2.2d of the School Code; (o) made for
8 contributions to a firefighter's pension fund created under
9 Article 4 of the Illinois Pension Code, to the extent of the
10 amount certified under item (5) of Section 4-134 of the
11 Illinois Pension Code; and (p) made for road purposes in the
12 first year after a township assumes the rights, powers, duties,
13 assets, property, liabilities, obligations, and
14 responsibilities of a road district abolished under the
15 provisions of Section 6-133 of the Illinois Highway Code.

16 "Aggregate extension" for the taxing districts to which
17 this Law did not apply before the 1995 levy year (except taxing
18 districts subject to this Law in accordance with Section
19 18-213) means, except with respect to the 2017 and 2018 levy
20 years, the annual corporate extension for the taxing district
21 and those special purpose extensions that are made annually for
22 the taxing district, excluding special purpose extensions: (a)
23 made for the taxing district to pay interest or principal on
24 general obligation bonds that were approved by referendum; (b)
25 made for any taxing district to pay interest or principal on
26 general obligation bonds issued before March 1, 1995; (c) made

1 for any taxing district to pay interest or principal on bonds
2 issued to refund or continue to refund those bonds issued
3 before March 1, 1995; (d) made for any taxing district to pay
4 interest or principal on bonds issued to refund or continue to
5 refund bonds issued after March 1, 1995 that were approved by
6 referendum; (e) made for any taxing district to pay interest or
7 principal on revenue bonds issued before March 1, 1995 for
8 payment of which a property tax levy or the full faith and
9 credit of the unit of local government is pledged; however, a
10 tax for the payment of interest or principal on those bonds
11 shall be made only after the governing body of the unit of
12 local government finds that all other sources for payment are
13 insufficient to make those payments; (f) made for payments
14 under a building commission lease when the lease payments are
15 for the retirement of bonds issued by the commission before
16 March 1, 1995 to pay for the building project; (g) made for
17 payments due under installment contracts entered into before
18 March 1, 1995; (h) made for payments of principal and interest
19 on bonds issued under the Metropolitan Water Reclamation
20 District Act to finance construction projects initiated before
21 October 1, 1991; (h-4) made for stormwater management purposes
22 by the Metropolitan Water Reclamation District of Greater
23 Chicago under Section 12 of the Metropolitan Water Reclamation
24 District Act; (i) made for payments of principal and interest
25 on limited bonds, as defined in Section 3 of the Local
26 Government Debt Reform Act, in an amount not to exceed the debt

1 service extension base less the amount in items (b), (c), and
2 (e) of this definition for non-referendum obligations, except
3 obligations initially issued pursuant to referendum and bonds
4 described in subsection (h) of this definition; (j) made for
5 payments of principal and interest on bonds issued under
6 Section 15 of the Local Government Debt Reform Act; (k) made
7 for payments of principal and interest on bonds authorized by
8 Public Act 88-503 and issued under Section 20a of the Chicago
9 Park District Act for aquarium or museum projects; (l) made for
10 payments of principal and interest on bonds authorized by
11 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
12 21.2 of the Cook County Forest Preserve District Act, (ii)
13 issued under Section 42 of the Cook County Forest Preserve
14 District Act for zoological park projects, or (iii) issued
15 under Section 44.1 of the Cook County Forest Preserve District
16 Act for botanical gardens projects; (m) made pursuant to
17 Section 34-53.5 of the School Code, whether levied annually or
18 not; (n) made to fund expenses of providing joint recreational
19 programs for persons with disabilities under Section 5-8 of the
20 Park District Code or Section 11-95-14 of the Illinois
21 Municipal Code; (o) made by the Chicago Park District for
22 recreational programs for persons with disabilities under
23 subsection (c) of Section 7.06 of the Chicago Park District
24 Act; (p) made for contributions to a firefighter's pension fund
25 created under Article 4 of the Illinois Pension Code, to the
26 extent of the amount certified under item (5) of Section 4-134

1 of the Illinois Pension Code; and (q) made by Ford Heights
2 School District 169 under Section 17-9.02 of the School Code.

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

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

1 pursuant to, contracts entered into before March 1, 1996 (but
2 not including any amendments to such a contract taking effect
3 on or after that date); (k) made to fund expenses of providing
4 joint recreational programs for persons with disabilities
5 under Section 5-8 of the Park District Code or Section 11-95-14
6 of the Illinois Municipal Code; (l) made for contributions to a
7 firefighter's pension fund created under Article 4 of the
8 Illinois Pension Code, to the extent of the amount certified
9 under item (5) of Section 4-134 of the Illinois Pension Code;
10 and (m) made for the taxing district to pay interest or
11 principal on general obligation bonds issued pursuant to
12 Section 19-3.10 of the School Code.

13 "Aggregate extension" for all taxing districts to which
14 this Law applies in accordance with paragraph (2) of subsection
15 (e) of Section 18-213 means, except with respect to the 2017
16 and 2018 levy years, the annual corporate extension for the
17 taxing district and those special purpose extensions that are
18 made annually for the taxing district, excluding special
19 purpose extensions: (a) made for the taxing district to pay
20 interest or principal on general obligation bonds that were
21 approved by referendum; (b) made for any taxing district to pay
22 interest or principal on general obligation bonds issued before
23 the effective date of this amendatory Act of 1997; (c) made for
24 any taxing district to pay interest or principal on bonds
25 issued to refund or continue to refund those bonds issued
26 before the effective date of this amendatory Act of 1997; (d)

1 made for any taxing district to pay interest or principal on
2 bonds issued to refund or continue to refund bonds issued after
3 the effective date of this amendatory Act of 1997 if the bonds
4 were approved by referendum after the effective date of this
5 amendatory Act of 1997; (e) made for any taxing district to pay
6 interest or principal on revenue bonds issued before the
7 effective date of this amendatory Act of 1997 for payment of
8 which a property tax levy or the full faith and credit of the
9 unit of local government is pledged; however, a tax for the
10 payment of interest or principal on those bonds shall be made
11 only after the governing body of the unit of local government
12 finds that all other sources for payment are insufficient to
13 make those payments; (f) made for payments under a building
14 commission lease when the lease payments are for the retirement
15 of bonds issued by the commission before the effective date of
16 this amendatory Act of 1997 to pay for the building project;
17 (g) made for payments due under installment contracts entered
18 into before the effective date of this amendatory Act of 1997;
19 (h) made for payments of principal and interest on limited
20 bonds, as defined in Section 3 of the Local Government Debt
21 Reform Act, in an amount not to exceed the debt service
22 extension base less the amount in items (b), (c), and (e) of
23 this definition for non-referendum obligations, except
24 obligations initially issued pursuant to referendum; (i) made
25 for payments of principal and interest on bonds issued under
26 Section 15 of the Local Government Debt Reform Act; (j) made

1 for a qualified airport authority to pay interest or principal
2 on general obligation bonds issued for the purpose of paying
3 obligations due under, or financing airport facilities
4 required to be acquired, constructed, installed or equipped
5 pursuant to, contracts entered into before March 1, 1996 (but
6 not including any amendments to such a contract taking effect
7 on or after that date); (k) 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; and (l) made for contributions
11 to a firefighter's pension fund created under Article 4 of the
12 Illinois Pension Code, to the extent of the amount certified
13 under item (5) of Section 4-134 of the Illinois Pension Code.

14 "Aggregate extension", for the 2017 and 2018 levy years,
15 means the annual corporate extension for the taxing district
16 and those special purpose extensions that are made annually for
17 the taxing district, excluding special purpose extensions: (a)
18 made for the payment of principal and interest on bonds or
19 other evidences of indebtedness issued by the taxing district;
20 (b) made for contributions to a pension fund created under the
21 Illinois Pension Code; and (c) made for public safety purposes.
22 Notwithstanding the provisions of this definition of
23 "aggregate extension", if a special purpose extension (i) made
24 for the payment of principal and interest on bonds or other
25 evidences of indebtedness issued by the taxing district, (ii)
26 made for contributions to a pension fund created under the

1 Illinois Pension Code, or (iii) made for public safety purposes
2 was required to be included in a taxing district's aggregate
3 extension for the 2016 levy year, then that special purpose
4 extension is also included in the taxing district's aggregate
5 extension for the 2017 and 2018 levy years; provided that the
6 extension limitation for those extensions for the 2017 and 2018
7 levy years shall be (1) the lesser of 5% or the percentage
8 increase in the Consumer Price Index during the 12-month
9 calendar year preceding the levy year or (2) the rate of
10 increase approved by voters under Section 18-205. For the
11 purpose of this definition of "aggregate extension", the term
12 "public safety" means crime prevention, detention,
13 firefighting, police, medical, ambulance, or other emergency
14 services.

15 "Debt service extension base" means an amount equal to that
16 portion of the extension for a taxing district for the 1994
17 levy year, or for those taxing districts subject to this Law in
18 accordance with Section 18-213, except for those subject to
19 paragraph (2) of subsection (e) of Section 18-213, for the levy
20 year in which the referendum making this Law applicable to the
21 taxing district is held, or for those taxing districts subject
22 to this Law in accordance with paragraph (2) of subsection (e)
23 of Section 18-213 for the 1996 levy year, or for those taxing
24 districts that become subject to this Law as a result of this
25 amendatory Act of the 100th General Assembly for the 2016 levy
26 year, constituting an extension for payment of principal and

1 interest on bonds issued by the taxing district without
2 referendum, but not including excluded non-referendum bonds.
3 For park districts (i) that were first subject to this Law in
4 1991 or 1995 and (ii) whose extension for the 1994 levy year
5 for the payment of principal and interest on bonds issued by
6 the park district without referendum (but not including
7 excluded non-referendum bonds) was less than 51% of the amount
8 for the 1991 levy year constituting an extension for payment of
9 principal and interest on bonds issued by the park district
10 without referendum (but not including excluded non-referendum
11 bonds), "debt service extension base" means an amount equal to
12 that portion of the extension for the 1991 levy year
13 constituting an extension for payment of principal and interest
14 on bonds issued by the park district without referendum (but
15 not including excluded non-referendum bonds). A debt service
16 extension base established or increased at any time pursuant to
17 any provision of this Law, except Section 18-212, shall be
18 increased each year commencing with the later of (i) the 2009
19 levy year or (ii) the first levy year in which this Law becomes
20 applicable to the taxing district, by the lesser of 5% or the
21 percentage increase in the Consumer Price Index during the
22 12-month calendar year preceding the levy year. The debt
23 service extension base may be established or increased as
24 provided under Section 18-212. "Excluded non-referendum bonds"
25 means (i) bonds authorized by Public Act 88-503 and issued
26 under Section 20a of the Chicago Park District Act for aquarium

1 and museum projects; (ii) bonds issued under Section 15 of the
2 Local Government Debt Reform Act; or (iii) refunding
3 obligations issued to refund or to continue to refund
4 obligations initially issued pursuant to referendum.

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

13 "Aggregate extension base" means the taxing district's
14 last preceding aggregate extension as adjusted under Sections
15 18-135, 18-215, and 18-230. An adjustment under Section 18-135
16 shall be made for the 2007 levy year and all subsequent levy
17 years whenever one or more counties within which a taxing
18 district is located (i) used estimated valuations or rates when
19 extending taxes in the taxing district for the last preceding
20 levy year that resulted in the over or under extension of
21 taxes, or (ii) increased or decreased the tax extension for the
22 last preceding levy year as required by Section 18-135(c).
23 Whenever an adjustment is required under Section 18-135, the
24 aggregate extension base of the taxing district shall be equal
25 to the amount that the aggregate extension of the taxing
26 district would have been for the last preceding levy year if

1 either or both (i) actual, rather than estimated, valuations or
2 rates had been used to calculate the extension of taxes for the
3 last levy year, or (ii) the tax extension for the last
4 preceding levy year had not been adjusted as required by
5 subsection (c) of Section 18-135.

6 Notwithstanding any other provision of law, for levy year
7 2012, the aggregate extension base for West Northfield School
8 District No. 31 in Cook County shall be \$12,654,592.

9 "Levy year" has the same meaning as "year" under Section
10 1-155.

11 "New property" means (i) the assessed value, after final
12 board of review or board of appeals action, of new improvements
13 or additions to existing improvements on any parcel of real
14 property that increase the assessed value of that real property
15 during the levy year multiplied by the equalization factor
16 issued by the Department under Section 17-30, (ii) the assessed
17 value, after final board of review or board of appeals action,
18 of real property not exempt from real estate taxation, which
19 real property was exempt from real estate taxation for any
20 portion of the immediately preceding levy year, multiplied by
21 the equalization factor issued by the Department under Section
22 17-30, including the assessed value, upon final stabilization
23 of occupancy after new construction is complete, of any real
24 property located within the boundaries of an otherwise or
25 previously exempt military reservation that is intended for
26 residential use and owned by or leased to a private corporation

1 or other entity, (iii) in counties that classify in accordance
2 with Section 4 of Article IX of the Illinois Constitution, an
3 incentive property's additional assessed value resulting from
4 a scheduled increase in the level of assessment as applied to
5 the first year final board of review market value, and (iv) any
6 increase in assessed value due to oil or gas production from an
7 oil or gas well required to be permitted under the Hydraulic
8 Fracturing Regulatory Act that was not produced in or accounted
9 for during the previous levy year. In addition, the county
10 clerk in a county containing a population of 3,000,000 or more
11 shall include in the 1997 recovered tax increment value for any
12 school district, any recovered tax increment value that was
13 applicable to the 1995 tax year calculations.

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

18 "Recovered tax increment value" means, except as otherwise
19 provided in this paragraph, the amount of the current year's
20 equalized assessed value, in the first year after a
21 municipality terminates the designation of an area as a
22 redevelopment project area previously established under the
23 Tax Increment Allocation Development Act in the Illinois
24 Municipal Code, previously established under the Industrial
25 Jobs Recovery Law in the Illinois Municipal Code, previously
26 established under the Economic Development Project Area Tax

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

1 Tax Increment Allocation Act, "recovered tax increment value"
2 means the amount of the current year's equalized assessed value
3 of each taxable lot, block, tract, or parcel of real property
4 removed from the redevelopment project area over and above the
5 initial equalized assessed value of that real property before
6 removal from the redevelopment project area.

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

1 specified in the proposition, after which the limiting rate of
2 the taxing district shall be calculated as otherwise provided.
3 In the case of a taxing district that obtained referendum
4 approval for an increased limiting rate on March 20, 2012, the
5 limiting rate for tax year 2012 shall be the rate that
6 generates the approximate total amount of taxes extendable for
7 that tax year, as set forth in the proposition approved by the
8 voters; this rate shall be the final rate applied by the county
9 clerk for the aggregate of all capped funds of the district for
10 tax year 2012.

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

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

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

17 "Consumer Price Index" means the Consumer Price Index for
18 All Urban Consumers for all items published by the United
19 States Department of Labor.

20 "Extension limitation", except as otherwise provided in
21 this paragraph, means (a) the lesser of 5% or the percentage
22 increase in the Consumer Price Index during the 12-month
23 calendar year preceding the levy year or (b) the rate of
24 increase approved by voters under Section 18-205. For the 2017
25 and 2018 levy years only, "extension limitation" means 0% or

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

14 "Affected county" means a county of 3,000,000 or more
15 inhabitants or a county contiguous to a county of 3,000,000 or
16 more inhabitants.

17 "Taxing district" has the same meaning provided in Section
18 1-150, except as otherwise provided in this Section. For the
19 1991 through 1994 levy years only, "taxing district" includes
20 only each non-home rule taxing district having the majority of
21 its 1990 equalized assessed value within any county or counties
22 contiguous to a county with 3,000,000 or more inhabitants.
23 Beginning with the 1995 levy year, "taxing district" includes
24 only each non-home rule taxing district subject to this Law
25 before the 1995 levy year and each non-home rule taxing
26 district not subject to this Law before the 1995 levy year

1 having the majority of its 1994 equalized assessed value in an
2 affected county or counties. Beginning with the levy year in
3 which this Law becomes applicable to a taxing district as
4 provided in Section 18-213, "taxing district" also includes
5 those taxing districts made subject to this Law as provided in
6 Section 18-213. For the 2017 and 2018 levy years, "taxing
7 district" has the same meaning provided in Section 1-150 and
8 includes home rule units.

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

1 unit of local government is pledged; however, a tax for the
2 payment of interest or principal on those bonds shall be made
3 only after the governing body of the unit of local government
4 finds that all other sources for payment are insufficient to
5 make those payments; (f) made for payments under a building
6 commission lease when the lease payments are for the retirement
7 of bonds issued by the commission before October 1, 1991, to
8 pay for the building project; (g) made for payments due under
9 installment contracts entered into before October 1, 1991; (h)
10 made for payments of principal and interest on bonds issued
11 under the Metropolitan Water Reclamation District Act to
12 finance construction projects initiated before October 1,
13 1991; (i) made for payments of principal and interest on
14 limited bonds, as defined in Section 3 of the Local Government
15 Debt Reform Act, in an amount not to exceed the debt service
16 extension base less the amount in items (b), (c), (e), and (h)
17 of this definition for non-referendum obligations, except
18 obligations initially issued pursuant to referendum; (j) made
19 for payments of principal and interest on bonds issued under
20 Section 15 of the Local Government Debt Reform Act; (k) made by
21 a school district that participates in the Special Education
22 District of Lake County, created by special education joint
23 agreement under Section 10-22.31 of the School Code, for
24 payment of the school district's share of the amounts required
25 to be contributed by the Special Education District of Lake
26 County to the Illinois Municipal Retirement Fund under Article

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

19 "Aggregate extension" for the taxing districts to which
20 this Law did not apply before the 1995 levy year (except taxing
21 districts subject to this Law in accordance with Section
22 18-213) means, except with respect to the 2017 and 2018 levy
23 years, the annual corporate extension for the taxing district
24 and those special purpose extensions that are made annually for
25 the taxing district, excluding special purpose extensions: (a)
26 made for the taxing district to pay interest or principal on

1 general obligation bonds that were approved by referendum; (b)
2 made for any taxing district to pay interest or principal on
3 general obligation bonds issued before March 1, 1995; (c) made
4 for any taxing district to pay interest or principal on bonds
5 issued to refund or continue to refund those bonds issued
6 before March 1, 1995; (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 March 1, 1995 that were approved by
9 referendum; (e) made for any taxing district to pay interest or
10 principal on revenue bonds issued before March 1, 1995 for
11 payment of which a property tax levy or the full faith and
12 credit of the unit of local government is pledged; however, a
13 tax for the payment of interest or principal on those bonds
14 shall be made only after the governing body of the unit of
15 local government finds that all other sources for payment are
16 insufficient to make those payments; (f) made for payments
17 under a building commission lease when the lease payments are
18 for the retirement of bonds issued by the commission before
19 March 1, 1995 to pay for the building project; (g) made for
20 payments due under installment contracts entered into before
21 March 1, 1995; (h) made for payments of principal and interest
22 on bonds issued under the Metropolitan Water Reclamation
23 District Act to finance construction projects initiated before
24 October 1, 1991; (h-4) made for stormwater management purposes
25 by the Metropolitan Water Reclamation District of Greater
26 Chicago under Section 12 of the Metropolitan Water Reclamation

1 District Act; (i) made for payments of principal and interest
2 on limited bonds, as defined in Section 3 of the Local
3 Government Debt Reform Act, in an amount not to exceed the debt
4 service extension base less the amount in items (b), (c), and
5 (e) of this definition for non-referendum obligations, except
6 obligations initially issued pursuant to referendum and bonds
7 described in subsection (h) of this definition; (j) made for
8 payments of principal and interest on bonds issued under
9 Section 15 of the Local Government Debt Reform Act; (k) made
10 for payments of principal and interest on bonds authorized by
11 Public Act 88-503 and issued under Section 20a of the Chicago
12 Park District Act for aquarium or museum projects; (l) made for
13 payments of principal and interest on bonds authorized by
14 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
15 21.2 of the Cook County Forest Preserve District Act, (ii)
16 issued under Section 42 of the Cook County Forest Preserve
17 District Act for zoological park projects, or (iii) issued
18 under Section 44.1 of the Cook County Forest Preserve District
19 Act for botanical gardens projects; (m) made pursuant to
20 Section 34-53.5 of the School Code, whether levied annually or
21 not; (n) made to fund expenses of providing joint recreational
22 programs for persons with disabilities under Section 5-8 of the
23 Park District Code or Section 11-95-14 of the Illinois
24 Municipal Code; (o) made by the Chicago Park District for
25 recreational programs for persons with disabilities under
26 subsection (c) of Section 7.06 of the Chicago Park District

1 Act; (p) made for contributions to a firefighter's pension fund
2 created under Article 4 of the Illinois Pension Code, to the
3 extent of the amount certified under item (5) of Section 4-134
4 of the Illinois Pension Code; (q) made by Ford Heights School
5 District 169 under Section 17-9.02 of the School Code; and (r)
6 made for the purpose of making employer contributions to the
7 Public School Teachers' Pension and Retirement Fund of Chicago
8 under Section 34-53 of the School Code.

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

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

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

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

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

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

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

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

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

1 taxing district is held, or for those taxing districts subject
2 to this Law in accordance with paragraph (2) of subsection (e)
3 of Section 18-213 for the 1996 levy year, or for those taxing
4 districts that become subject to this Law as a result of this
5 amendatory Act of the 100th General Assembly for the 2016 levy
6 year, constituting an extension for payment of principal and
7 interest on bonds issued by the taxing district without
8 referendum, but not including excluded non-referendum bonds.
9 For park districts (i) that were first subject to this Law in
10 1991 or 1995 and (ii) whose extension for the 1994 levy year
11 for the payment of principal and interest on bonds issued by
12 the park district without referendum (but not including
13 excluded non-referendum bonds) was less than 51% of the amount
14 for the 1991 levy year constituting an extension for payment of
15 principal and interest on bonds issued by the park district
16 without referendum (but not including excluded non-referendum
17 bonds), "debt service extension base" means an amount equal to
18 that portion of the extension for the 1991 levy year
19 constituting an extension for payment of principal and interest
20 on bonds issued by the park district without referendum (but
21 not including excluded non-referendum bonds). A debt service
22 extension base established or increased at any time pursuant to
23 any provision of this Law, except Section 18-212, shall be
24 increased each year commencing with the later of (i) the 2009
25 levy year or (ii) the first levy year in which this Law becomes
26 applicable to the taxing district, by the lesser of 5% or the

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

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

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

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

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

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

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

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

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

24 "Recovered tax increment value" means, except as otherwise
25 provided in this paragraph, the amount of the current year's
26 equalized assessed value, in the first year after a

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

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

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

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

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

17 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,
18 eff. 7-27-15; 99-521, eff. 6-1-17.)

19 (35 ILCS 200/18-205)

20 Sec. 18-205. Referendum to increase the extension
21 limitation.

22 (a) A taxing district is limited to an extension limitation
23 as defined in Section 18-185 of 5% or the percentage increase
24 in the Consumer Price Index during the 12-month calendar year
25 preceding the levy year, whichever is less. A taxing district

1 may increase its extension limitation for one or more levy
2 years if that taxing district holds a referendum before the
3 levy date for the first levy year at which a majority of voters
4 voting on the issue approves adoption of a higher extension
5 limitation. Referenda shall be conducted at a regularly
6 scheduled election in accordance with the Election Code.

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

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

20 (c) The votes must be recorded as "Yes" or "No".

21 If a majority of voters voting on the issue approves the
22 adoption of the increase, the increase shall be applicable for
23 each levy year specified.

24 (d) The ballot for any question submitted pursuant to this
25 Section shall have printed thereon, but not as a part of the
26 question submitted, only the following supplemental

1 information (which shall be supplied to the election authority
2 by the taxing district) in substantially the following form:

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

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

21 Paragraph (2) shall be included only if the increased
22 extension limitation will be applicable for more than one year
23 and shall list each levy year for which the increased extension
24 limitation will be applicable. The additional tax shown for
25 each levy year shall be the approximate dollar amount of the
26 increase over the amount of the most recently completed

1 extension at the time the submission of the question is
2 initiated by the taxing district. The approximate amount of the
3 additional tax extendable shown in paragraphs (1) and (2) shall
4 be calculated by multiplying \$100,000 (the fair market value of
5 the property without regard to any property tax exemptions) by
6 (i) the percentage level of assessment prescribed for that
7 property by statute, or by ordinance of the county board in
8 counties that classify property for purposes of taxation in
9 accordance with Section 4 of Article IX of the Illinois
10 Constitution; (ii) the most recent final equalization factor
11 certified to the county clerk by the Department of Revenue at
12 the time the taxing district initiates the submission of the
13 proposition to the electors; (iii) the last known aggregate
14 extension base of the taxing district at the time the
15 submission of the question is initiated by the taxing district;
16 and (iv) the difference between the percentage increase
17 proposed in the question and the otherwise applicable extension
18 limitation under Section 18-185 ~~the lesser of 5% or the~~
19 ~~percentage increase in the Consumer Price Index for the prior~~
20 ~~levy year (or an estimate of the percentage increase for the~~
21 ~~prior levy year if the increase is unavailable at the time the~~
22 ~~submission of the question is initiated by the taxing~~
23 ~~district);~~ and dividing the result by the last known equalized
24 assessed value of the taxing district at the time the
25 submission of the question is initiated by the taxing district.
26 This amendatory Act of the 97th General Assembly is intended to

1 clarify the existing requirements of this Section, and shall
2 not be construed to validate any prior non-compliant referendum
3 language. Any notice required to be published in connection
4 with the submission of the question shall also contain this
5 supplemental information and shall not contain any other
6 supplemental information. Any error, miscalculation, or
7 inaccuracy in computing any amount set forth on the ballot or
8 in the notice that is not deliberate shall not invalidate or
9 affect the validity of any proposition approved. Notice of the
10 referendum shall be published and posted as otherwise required
11 by law, and the submission of the question shall be initiated
12 as provided by law.

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

14 (35 ILCS 200/18-213)

15 Sec. 18-213. Referenda on applicability of the Property Tax
16 Extension Limitation Law.

17 (a) The provisions of this Section do not apply to a taxing
18 district subject to this Law because a majority of its 1990
19 equalized assessed value is in a county or counties contiguous
20 to a county of 3,000,000 or more inhabitants, or because a
21 majority of its 1994 equalized assessed value is in an affected
22 county and the taxing district was not subject to this Law
23 before the 1995 levy year.

24 (b) The county board of a county that is not subject to
25 this Law may, by ordinance or resolution, submit to the voters

1 of the county the question of whether to make all non-home rule
2 taxing districts that have all or a portion of their equalized
3 assessed valuation situated in the county subject to this Law
4 in the manner set forth in this Section.

5 For purposes of this Section only:

6 "Taxing district" has the same meaning provided in Section
7 1-150.

8 "Equalized assessed valuation" means the equalized
9 assessed valuation for a taxing district for the immediately
10 preceding levy year.

11 (c) The ordinance or resolution shall request the
12 submission of the proposition at any election, except a
13 consolidated primary election, for the purpose of voting for or
14 against making the Property Tax Extension Limitation Law
15 applicable to all non-home rule taxing districts that have all
16 or a portion of their equalized assessed valuation situated in
17 the county.

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

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

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

26 (d) The county clerk shall order the proposition submitted

1 to the electors of the county at the election specified in the
2 ordinance or resolution. If part of the county is under the
3 jurisdiction of a board or boards of election commissioners,
4 the county clerk shall submit a certified copy of the ordinance
5 or resolution to each board of election commissioners, which
6 shall order the proposition submitted to the electors of the
7 taxing district within its jurisdiction at the election
8 specified in the ordinance or resolution.

9 (e) (1) With respect to taxing districts having all of
10 their equalized assessed valuation located in the county,
11 if a majority of the votes cast on the proposition are in
12 favor of the proposition, then this Law becomes applicable
13 to the taxing district beginning on January 1 of the year
14 following the date of the referendum.

15 (2) With respect to taxing districts that meet all the
16 following conditions this Law shall become applicable to
17 the taxing district beginning on January 1, 1997. The
18 districts to which this paragraph (2) is applicable

19 (A) do not have all of their equalized assessed
20 valuation located in a single county,

21 (B) have equalized assessed valuation in an
22 affected county,

23 (C) meet the condition that each county, other than
24 an affected county, in which any of the equalized
25 assessed valuation of the taxing district is located
26 has held a referendum under this Section at any

1 election, except a consolidated primary election, held
2 prior to the effective date of this amendatory Act of
3 1997, and

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

17 (3) With respect to taxing districts that do not have
18 all of their equalized assessed valuation located in a
19 single county and to which paragraph (2) of subsection (e)
20 is not applicable, if each county other than an affected
21 county in which any of the equalized assessed valuation of
22 the taxing district is located has held a referendum under
23 this Section at any election, except a consolidated primary
24 election, held in any year and if a majority of the
25 equalized assessed valuation of the taxing district is
26 located in one or more counties that have each approved a

1 referendum under this Section, then this Law shall become
2 applicable to the taxing district on January 1 of the year
3 following the year in which the last referendum in a county
4 in which the taxing district has any equalized assessed
5 valuation is held. For the purposes of this Law, the last
6 referendum shall be deemed to be the referendum making this
7 Law applicable to the taxing district. For purposes of this
8 Section, in determining whether a majority of the equalized
9 assessed valuation of the taxing district is located in one
10 or more counties that have approved a referendum under this
11 Section, the equalized assessed valuation of the taxing
12 district in any affected county shall be included with the
13 equalized assessed value of the taxing district in counties
14 that have approved the referendum.

15 (f) Immediately after a referendum is held under this
16 Section, the county clerk of the county holding the referendum
17 shall give notice of the referendum having been held and its
18 results to all taxing districts that have all or a portion of
19 their equalized assessed valuation located in the county, the
20 county clerk of any other county in which any of the equalized
21 assessed valuation of any taxing district is located, and the
22 Department of Revenue. After the last referendum affecting a
23 multi-county taxing district is held, the Department of Revenue
24 shall determine whether the taxing district is subject to this
25 Law and, if so, shall notify the taxing district and the county
26 clerks of all of the counties in which a portion of the

1 equalized assessed valuation of the taxing district is located
2 that, beginning the following January 1, the taxing district is
3 subject to this Law. For each taxing district subject to
4 paragraph (2) of subsection (e) of this Section, the Department
5 of Revenue shall notify the taxing district and the county
6 clerks of all of the counties in which a portion of the
7 equalized assessed valuation of the taxing district is located
8 that, beginning January 1, 1997, the taxing district is subject
9 to this Law.

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

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

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

16 (35 ILCS 200/18-214)

17 Sec. 18-214. Referenda on removal of the applicability of
18 the Property Tax Extension Limitation Law to non-home rule
19 taxing districts.

20 (a) The provisions of this Section do not apply to a taxing
21 district that is subject to this Law because a majority of its
22 1990 equalized assessed value is in a county or counties
23 contiguous to a county of 3,000,000 or more inhabitants, or
24 because a majority of its 1994 equalized assessed value is in
25 an affected county and the taxing district was not subject to

1 this Law before the 1995 levy year.

2 (b) For purposes of this Section only:

3 "Taxing district" means any non-home rule taxing district
4 that became subject to this Law under Section 18-213 of this
5 Law.

6 "Equalized assessed valuation" means the equalized
7 assessed valuation for a taxing district for the immediately
8 preceding levy year.

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

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

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

26 Shall the Property Tax Extension Limitation Law (35

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

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

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

15 (f) With respect to taxing districts having all of their
16 equalized assessed valuation located in one county, if a
17 majority of the votes cast on the proposition are against the
18 proposition, then this Law shall not apply to the taxing
19 district beginning on January 1 of the year following the date
20 of the referendum.

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

26 (1) Each county in which the district has any equalized

1 assessed valuation must either, (i) have held a referendum
2 under this Section, (ii) be an affected county, or (iii)
3 have held a referendum under Section 18-213 at which the
4 voters rejected the proposition at the most recent election
5 at which the question was on the ballot in the county.

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

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

1 assessed valuation of any such taxing district is located, and
2 the Department of Revenue. After the last referendum affecting
3 a multi-county taxing district is held, the Department of
4 Revenue shall determine whether the taxing district is no
5 longer subject to this Law and, if the taxing district is no
6 longer subject to this Law, the Department of Revenue shall
7 notify the taxing district and the county clerks of all of the
8 counties in which a portion of the equalized assessed valuation
9 of the taxing district is located that, beginning on January 1
10 of the year following the date of the last referendum, the
11 taxing district is no longer subject to this Law.

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

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

16 (35 ILCS 200/18-242 new)

17 Sec. 18-242. Home rule. This Division 5 is a limitation,
18 under subsection (g) of Section 6 of Article VII of the
19 Illinois Constitution, on the power of home rule units to tax.

20 Section 10. The School Code is amended by changing Sections
21 2-3.25g, 10-22.34c, 27-6, 27-7, and 27-24.2 and by adding
22 Section 22-62 as follows:

23 (105 ILCS 5/2-3.25g) (from Ch. 122, par. 2-3.25g)

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

3 (a) In this Section:

4 "Board" means a school board or the governing board or
5 administrative district, as the case may be, for a joint
6 agreement.

7 "Eligible applicant" means a school district, joint
8 agreement made up of school districts, or regional
9 superintendent of schools on behalf of schools and programs
10 operated by the regional office of education.

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

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

14 (b) Notwithstanding any other provisions of this School
15 Code or any other law of this State to the contrary, eligible
16 applicants may petition the State Board of Education for the
17 waiver or modification of the mandates of this School Code or
18 of the administrative rules and regulations promulgated by the
19 State Board of Education. Waivers or modifications of
20 administrative rules and regulations and modifications of
21 mandates of this School Code may be requested when an eligible
22 applicant demonstrates that it can address the intent of the
23 rule or mandate in a more effective, efficient, or economical
24 manner or when necessary to stimulate innovation or improve
25 student performance. Waivers of mandates of the School Code may
26 be requested when the waivers are necessary to stimulate

1 innovation or improve student performance. Waivers may not be
2 requested from laws, rules, and regulations pertaining to
3 special education, teacher educator licensure, teacher tenure
4 and seniority, or Section 5-2.1 of this Code or from compliance
5 with the No Child Left Behind Act of 2001 (Public Law 107-110).
6 Eligible applicants may not seek a waiver or seek a
7 modification of a mandate regarding the requirements for (i)
8 student performance data to be a significant factor in teacher
9 or principal evaluations or (ii) teachers and principals to be
10 rated using the 4 categories of "excellent", "proficient",
11 "needs improvement", or "unsatisfactory". On September 1,
12 2014, any previously authorized waiver or modification from
13 such requirements shall terminate.

14 (c) Eligible applicants, as a matter of inherent managerial
15 policy, and any Independent Authority established under
16 Section 2-3.25f-5 of this Code may submit an application for a
17 waiver or modification authorized under this Section. Each
18 application must include a written request by the eligible
19 applicant or Independent Authority and must demonstrate that
20 the intent of the mandate can be addressed in a more effective,
21 efficient, or economical manner or be based upon a specific
22 plan for improved student performance and school improvement.
23 Any eligible applicant requesting a waiver or modification for
24 the reason that intent of the mandate can be addressed in a
25 more economical manner shall include in the application a
26 fiscal analysis showing current expenditures on the mandate and

1 projected savings resulting from the waiver or modification.
2 Applications and plans developed by eligible applicants must be
3 approved by the board or regional superintendent of schools
4 applying on behalf of schools or programs operated by the
5 regional office of education following a public hearing on the
6 application and plan and the opportunity for the board or
7 regional superintendent to hear testimony from staff directly
8 involved in its implementation, parents, and students. The time
9 period for such testimony shall be separate from the time
10 period established by the eligible applicant for public comment
11 on other matters. If the applicant is a school district or
12 joint agreement requesting a waiver or modification of Section
13 27-6 of this Code, the public hearing shall be held on a day
14 other than the day on which a regular meeting of the board is
15 held.

16 (c-5) If the applicant is a school district, then the
17 district shall post information that sets forth the time, date,
18 place, and general subject matter of the public hearing on its
19 Internet website at least 14 days prior to the hearing. If the
20 district is requesting to increase the fee charged for driver
21 education authorized pursuant to Section 27-24.2 of this Code,
22 the website information shall include the proposed amount of
23 the fee the district will request. All school districts must
24 publish a notice of the public hearing at least 7 days prior to
25 the hearing in a newspaper of general circulation within the
26 school district that sets forth the time, date, place, and

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

1 affected exclusive collective bargaining agent and those State
2 legislators representing the eligible applicant's territory of
3 its intent to seek approval of a waiver or modification and of
4 the hearing to be held to take testimony from staff. The
5 affected exclusive collective bargaining agents shall be
6 notified of such public hearing at least 7 days prior to the
7 date of the hearing and shall be allowed to attend such public
8 hearing. The eligible applicant shall attest to compliance with
9 all of the notification and procedural requirements set forth
10 in this Section.

11 (d) A request for a waiver or modification of
12 administrative rules and regulations or for a modification of
13 mandates contained in this School Code shall be submitted to
14 the State Board of Education within 15 days after approval by
15 the board or regional superintendent of schools. The
16 application as submitted to the State Board of Education shall
17 include a description of the public hearing. ~~Except with~~
18 ~~respect to contracting for adaptive driver education, an~~
19 ~~eligible applicant wishing to request a modification or waiver~~
20 ~~of administrative rules of the State Board of Education~~
21 ~~regarding contracting with a commercial driver training school~~
22 ~~to provide the course of study authorized under Section 27-24.2~~
23 ~~of this Code must provide evidence with its application that~~
24 ~~the commercial driver training school with which it will~~
25 ~~contract holds a license issued by the Secretary of State under~~
26 ~~Article IV of Chapter 6 of the Illinois Vehicle Code and that~~

1 ~~each instructor employed by the commercial driver training~~
2 ~~school to provide instruction to students served by the school~~
3 ~~district holds a valid teaching certificate or teaching~~
4 ~~license, as applicable, issued under the requirements of this~~
5 ~~Code and rules of the State Board of Education. Such evidence~~
6 ~~must include, but need not be limited to, a list of each~~
7 ~~instructor assigned to teach students served by the school~~
8 ~~district, which list shall include the instructor's name,~~
9 ~~personal identification number as required by the State Board~~
10 ~~of Education, birth date, and driver's license number. If the~~
11 ~~modification or waiver is granted, then the eligible applicant~~
12 ~~shall notify the State Board of Education of any changes in the~~
13 ~~personnel providing instruction within 15 calendar days after~~
14 ~~an instructor leaves the program or a new instructor is hired.~~
15 ~~Such notification 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 a~~
18 ~~school district maintains an Internet website, then the~~
19 ~~district shall post a copy of the final contract between the~~
20 ~~district and the commercial driver training school on the~~
21 ~~district's Internet website. If no Internet website exists,~~
22 ~~then the district shall make available the contract upon~~
23 ~~request. A record of all materials in relation to the~~
24 ~~application for contracting must be maintained by the school~~
25 ~~district and made available to parents and guardians upon~~
26 ~~request. The instructor's date of birth and driver's license~~

1 ~~number and any other personally identifying information as~~
2 ~~deemed by the federal Driver's Privacy Protection Act of 1994~~
3 ~~must be redacted from any public materials.~~ Following receipt
4 of the waiver or modification request, the State Board shall
5 have 45 days to review the application and request. If the
6 State Board fails to disapprove the application within that 45
7 day period, the waiver or modification shall be deemed granted.
8 The State Board may disapprove any request if it is not based
9 upon sound educational practices, endangers the health or
10 safety of students or staff, compromises equal opportunities
11 for learning, or fails to demonstrate that the intent of the
12 rule or mandate can be addressed in a more effective,
13 efficient, or economical manner or have improved student
14 performance as a primary goal. Any request disapproved by the
15 State Board may be appealed to the General Assembly by the
16 eligible applicant as outlined in this Section.

17 A request for a waiver from mandates contained in this
18 School Code shall be submitted to the State Board within 15
19 days after approval by the board or regional superintendent of
20 schools. The application as submitted to the State Board of
21 Education shall include a description of the public hearing.
22 The description shall include, but need not be limited to, the
23 means of notice, the number of people in attendance, the number
24 of people who spoke as proponents or opponents of the waiver, a
25 brief description of their comments, and whether there were any
26 written statements submitted. The State Board shall review the

1 applications and requests for completeness and shall compile
2 the requests in reports to be filed with the General Assembly.
3 The State Board shall file reports outlining the waivers
4 requested by eligible applicants and appeals by eligible
5 applicants of requests disapproved by the State Board with the
6 Senate and the House of Representatives before each March 1 and
7 October 1. The General Assembly may disapprove the report of
8 the State Board in whole or in part within 60 calendar days
9 after each house of the General Assembly next convenes after
10 the report is filed by adoption of a resolution by a record
11 vote of the majority of members elected in each house. If the
12 General Assembly fails to disapprove any waiver request or
13 appealed request within such 60 day period, the waiver or
14 modification shall be deemed granted. Any resolution adopted by
15 the General Assembly disapproving a report of the State Board
16 in whole or in part shall be binding on the State Board.

17 (e) An approved waiver or modification (except a waiver
18 from or modification to a physical education mandate) may
19 remain in effect for a period not to exceed 5 school years and
20 may be renewed upon application by the eligible applicant.
21 However, such waiver or modification may be changed within that
22 5-year period by a board or regional superintendent of schools
23 applying on behalf of schools or programs operated by the
24 regional office of education following the procedure as set
25 forth in this Section for the initial waiver or modification
26 request. If neither the State Board of Education nor the

1 General Assembly disapproves, the change is deemed granted.

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

13 (f) (Blank).

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

16 (105 ILCS 5/10-22.34c)

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

18 (a) A board of education may enter into a contract with a
19 third party for non-instructional services currently performed
20 by any employee or bargaining unit member or lay off those
21 educational support personnel employees upon 90 days written
22 notice to the affected employees, provided that:

23 (1) a contract must not be entered into and become
24 effective during the term of a collective bargaining
25 agreement, as that term is set forth in the agreement,

1 covering any employees who perform the non-instructional
2 services;

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

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

7 (A) evidence of liability insurance in scope and
8 amount equivalent to the liability insurance provided
9 by the school board pursuant to Section 10-22.3 of this
10 Code;

11 (B) salaries or wages for the third party's
12 employees who will perform the non-instructional
13 services comparable to the salaries or wages provided
14 to school board employees who perform those services ~~a~~
15 ~~benefits package for the third party's employees who~~
16 ~~will perform the non instructional services comparable~~
17 ~~to the benefits package provided to school board~~
18 ~~employees who perform those services;~~

19 (C) a list of the number of employees who will
20 provide the non-instructional services, the job
21 classifications of those employees, and the wages the
22 third party will pay those employees;

23 (D) a minimum 3-year cost projection, using
24 generally accepted accounting principles and which the
25 third party is prohibited from increasing if the bid is
26 accepted by the school board, for each and every

1 expenditure category and account for performing the
2 non-instructional services; if the bid is accepted,
3 the school board shall file a copy of the cost
4 projection submitted with the bid to the State Board of
5 Education;

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

17 (F) an affidavit, notarized by the president or
18 chief executive officer of the third party, that each
19 of its employees has completed a criminal background
20 check as required by Section 10-21.9 of this Code
21 within 3 months prior to submission of the bid,
22 provided that the results of such background checks
23 need not be provided with the submission of the bid,
24 but must be made available upon request of the school
25 board;

26 (4) a contract must not be entered into unless the

1 school board provides a cost comparison, using generally
2 accepted accounting principles, of each and every
3 expenditure category and account that the school board
4 projects it would incur over the term of the contract if it
5 continued to perform the non-instructional services using
6 its own employees with each and every expenditure category
7 and account that is projected a third party would incur if
8 a third party performed the non-instructional services;

9 (5) review and consideration of all bids by third
10 parties to perform the non-instructional services shall
11 take place in open session of a regularly scheduled school
12 board meeting, unless the exclusive bargaining
13 representative of the employees who perform the
14 non-instructional services, if any such exclusive
15 bargaining representative exists, agrees in writing that
16 such review and consideration can take place in open
17 session at a specially scheduled school board meeting;

18 (6) a minimum of one public hearing, conducted by the
19 school board prior to a regularly scheduled school board
20 meeting, to discuss the school board's proposal to contract
21 with a third party to perform the non-instructional
22 services must be held before the school board may enter
23 into such a contract; the school board must provide notice
24 to the public of the date, time, and location of the first
25 public hearing on or before the initial date that bids to
26 provide the non-instructional services are solicited or a

1 minimum of 30 days prior to entering into such a contract,
2 whichever provides a greater period of notice;

3 (7) a contract shall contain provisions requiring the
4 contractor to offer available employee positions pursuant
5 to the contract to qualified school district employees
6 whose employment is terminated because of the contract; and

7 (8) a contract shall contain provisions requiring the
8 contractor to comply with a policy of nondiscrimination and
9 equal employment opportunity for all persons and to take
10 affirmative steps to provide equal opportunity for all
11 persons.

12 (b) Notwithstanding subsection (a) of this Section, a board
13 of education may enter into a contract, of no longer than 3
14 months in duration, with a third party for non-instructional
15 services currently performed by an employee or bargaining unit
16 member for the purpose of augmenting the current workforce in
17 an emergency situation that threatens the safety or health of
18 the school district's students or staff, provided that the
19 school board meets all of its obligations under the Illinois
20 Educational Labor Relations Act.

21 (c) The changes to this Section made by this amendatory Act
22 of the 95th General Assembly are not applicable to
23 non-instructional services of a school district that on the
24 effective date of this amendatory Act of the 95th General
25 Assembly are performed for the school district by a third
26 party.

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

10 From July 1, 2022 until January 1, 2023, no board of
11 education may enter into any new contract with a third party
12 for non-instructional services under this Section. However,
13 this prohibition shall not affect any contracts entered into
14 before July 1, 2022 or renewals of contracts entered into
15 before July 1, 2022.

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

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

20 (105 ILCS 5/22-62 new)

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

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

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

3 (1) Laws and rules pertaining to student health, life,
4 or safety.

5 (2) Federally required mandates, including without
6 limitation compliance with the federal Every Student
7 Succeeds Act.

8 (3) Laws and rules pertaining to civil rights and
9 protections.

10 (c) Before a school district may lawfully discharge an
11 unfunded mandate under subsection (a) of this Section, it must
12 hold a public hearing and referendum on the matter. The school
13 district must post information that sets forth the time, date,
14 place, and general subject matter of the public hearing on its
15 Internet website at least 14 days prior to the hearing. The
16 school district must publish a notice of the public hearing at
17 least 7 days prior to the hearing in a newspaper of general
18 circulation within the school district that sets forth the
19 time, date, place, and general subject matter of the hearing.
20 The school district must notify, in writing, the affected
21 exclusive collective bargaining agent and those State
22 legislators representing the affected territory of its intent
23 to discharge an unfunded mandate and of the hearing to be held
24 to take testimony from staff. The affected exclusive collective
25 bargaining agent must be notified of the public hearing at
26 least 7 days prior to the date of the hearing and must be

1 allowed to attend the hearing. The school district shall attest
2 to compliance with the requirements of this subsection (c).

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

13 Shall the school board of (name of school district)
14 discharge the unfunded mandate or requirement placed on the
15 school district by the State concerning (description of the
16 mandate or requirement)?

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

18 If a majority of the electors voting on the question vote
19 in the affirmative, the school board may discharge the unfunded
20 mandate.

21 (d) A school board shall report each unfunded mandate it
22 has discharged under this Section to the State Board of
23 Education. The State Board shall compile and report this
24 information to the General Assembly each year.

1 (105 ILCS 5/27-6) (from Ch. 122, par. 27-6)

2 Sec. 27-6. Courses in physical education required; special
3 activities.

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

18 Special activities in physical education shall be provided
19 for pupils whose physical or emotional condition, as determined
20 by a person licensed under the Medical Practice Act of 1987,
21 prevents their participation in the courses provided for normal
22 children.

23 (b) A school board is authorized to excuse pupils enrolled
24 in grades 11 and 12 from engaging in physical education courses
25 if those pupils request to be excused for any of the following

1 reasons: (1) for ongoing participation in an interscholastic
2 athletic program; (2) to enroll in academic classes which are
3 required for admission to an institution of higher learning,
4 provided that failure to take such classes will result in the
5 pupil being denied admission to the institution of his or her
6 choice; or (3) to enroll in academic classes which are required
7 for graduation from high school, provided that failure to take
8 such classes will result in the pupil being unable to graduate.
9 A school board may also excuse pupils in grades 9 through 12
10 enrolled in a marching band program for credit from engaging in
11 physical education courses if those pupils request to be
12 excused for ongoing participation in such marching band
13 program. A school board may also, on a case-by-case basis,
14 excuse pupils in grades 9 through 12 who participate in an
15 interscholastic or extracurricular athletic program from
16 engaging in physical education courses. In addition, a pupil in
17 any of grades 3 through 12 who is eligible for special
18 education may be excused if the pupil's parent or guardian
19 agrees that the pupil must utilize the time set aside for
20 physical education to receive special education support and
21 services or, if there is no agreement, the individualized
22 education program team for the pupil determines that the pupil
23 must utilize the time set aside for physical education to
24 receive special education support and services, which
25 agreement or determination must be made a part of the
26 individualized education program. However, a pupil requiring

1 adapted physical education must receive that service in
2 accordance with the individualized education program developed
3 for the pupil. If requested, a school board is authorized to
4 excuse a pupil from engaging in a physical education course if
5 the pupil has an individualized educational program under
6 Article 14 of this Code, is participating in an adaptive
7 athletic program outside of the school setting, and documents
8 such participation as determined by the school board. A school
9 board may also excuse pupils in grades 9 through 12 enrolled in
10 a Reserve Officer's Training Corps (ROTC) program sponsored by
11 the school district from engaging in physical education
12 courses. School boards which choose to exercise this authority
13 shall establish a policy to excuse pupils on an individual
14 basis.

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

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

18 (105 ILCS 5/27-7) (from Ch. 122, par. 27-7)

19 Sec. 27-7. Physical education course of study. A physical
20 education course of study shall include a developmentally
21 planned and sequential curriculum that fosters the development
22 of movement skills, enhances health-related fitness, increases
23 students' knowledge, offers direct opportunities to learn how
24 to work cooperatively in a group setting, and encourages
25 healthy habits and attitudes for a healthy lifestyle. A

1 physical education course of study shall provide students with
2 an opportunity for an appropriate amount of ~~daily~~ physical
3 activity. A physical education course of study must be part of
4 the regular school curriculum and not extra-curricular in
5 nature or organization.

6 The State Board of Education shall prepare and make
7 available guidelines for the various grades and types of
8 schools in order to make effective the purposes set forth in
9 this section and the requirements provided in Section 27-6, and
10 shall see that the general provisions and intent of Sections
11 27-5 to 27-9, inclusive, are enforced.

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

13 (105 ILCS 5/27-24.2) (from Ch. 122, par. 27-24.2)

14 Sec. 27-24.2. Safety education; driver education course.
15 Instruction shall be given in safety education in each of
16 grades one through 8, equivalent to one class period each week,
17 and any school district which maintains grades 9 through 12
18 shall offer a driver education course in any such school which
19 it operates. Its curriculum shall include content dealing with
20 Chapters 11, 12, 13, 15, and 16 of the Illinois Vehicle Code,
21 the rules adopted pursuant to those Chapters insofar as they
22 pertain to the operation of motor vehicles, and the portions of
23 the Litter Control Act relating to the operation of motor
24 vehicles. The course of instruction given in grades 10 through
25 12 shall include an emphasis on the development of knowledge,

1 attitudes, habits, and skills necessary for the safe operation
2 of motor vehicles, including motorcycles insofar as they can be
3 taught in the classroom, and instruction on distracted driving
4 as a major traffic safety issue. In addition, the course shall
5 include instruction on special hazards existing at and required
6 safety and driving precautions that must be observed at
7 emergency situations, highway construction and maintenance
8 zones, and railroad crossings and the approaches thereto.
9 Beginning with the 2017-2018 school year, the course shall also
10 include instruction concerning law enforcement procedures for
11 traffic stops, including a demonstration of the proper actions
12 to be taken during a traffic stop and appropriate interactions
13 with law enforcement. The course of instruction required of
14 each eligible student at the high school level shall consist of
15 a minimum of 30 clock hours of classroom instruction and a
16 minimum of 6 clock hours of individual behind-the-wheel
17 instruction in a dual control car on public roadways taught by
18 a driver education instructor endorsed by the State Board of
19 Education. Both the classroom instruction part and the practice
20 driving part of such driver education course shall be open to a
21 resident or non-resident student attending a non-public school
22 in the district wherein the course is offered. Each student
23 attending any public or non-public high school in the district
24 must receive a passing grade in at least 8 courses during the
25 previous 2 semesters prior to enrolling in a driver education
26 course, or the student shall not be permitted to enroll in the

1 course; provided that the local superintendent of schools (with
2 respect to a student attending a public high school in the
3 district) or chief school administrator (with respect to a
4 student attending a non-public high school in the district) may
5 waive the requirement if the superintendent or chief school
6 administrator, as the case may be, deems it to be in the best
7 interest of the student. A student may be allowed to commence
8 the classroom instruction part of such driver education course
9 prior to reaching age 15 if such student then will be eligible
10 to complete the entire course within 12 months after being
11 allowed to commence such classroom instruction.

12 A school district may offer a driver education course in a
13 school by contracting with a commercial driver training school
14 to provide both the classroom instruction part and the practice
15 driving part or either one without having to request a
16 modification or waiver of administrative rules of the State
17 Board of Education if a public hearing on whether to enter into
18 a contract with a commercial driver training school has been
19 held at a regular or special school board meeting prior to
20 entering into such a contract. If a school district chooses to
21 contract with a commercial driver training school, then the
22 district must provide evidence to the State Board of Education
23 that the commercial driver training school with which it will
24 contract holds a license issued by the Secretary of State under
25 Article IV of Chapter 6 of the Illinois Vehicle Code and that
26 each instructor employed by the commercial driver training

1 school to provide instruction to students served by the school
2 district holds a valid teaching license issued under the
3 requirements of this Code and rules of the State Board of
4 Education. Such evidence must include, but need not be limited
5 to, a list of each instructor assigned to teach students served
6 by the school district, which list shall include the
7 instructor's name, personal identification number as required
8 by the State Board of Education, birth date, and driver's
9 license number. Once the contract is entered into, the school
10 district shall notify the State Board of Education of any
11 changes in the personnel providing instruction within 15
12 calendar days after an instructor leaves the program or a new
13 instructor is hired. Such notification 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. If the school district maintains an Internet
17 website, then the district shall post a copy of the final
18 contract between the district and the commercial driver
19 training school on the district's Internet website. If no
20 Internet website exists, then the school district shall make
21 available the contract upon request. A record of all materials
22 in relation to the contract must be maintained by the school
23 district and made available to parents and guardians upon
24 request. The instructor's date of birth and driver's license
25 number and any other personally identifying information as
26 deemed by the federal Driver's Privacy Protection Act of 1994

1 must be redacted from any public materials.

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

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

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

25 (105 ILCS 5/22-60 rep.)

1 Section 15. The School Code is amended by repealing Section
2 22-60.

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

10 Section 99. Effective date. This Act takes effect upon
11 becoming law, but this Act does not take effect at all unless
12 Senate Bills 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, and 12 of the
13 100th General Assembly become law.

1 INDEX

2 Statutes amended in order of appearance

3 35 ILCS 200/18-185

4 35 ILCS 200/18-205

5 35 ILCS 200/18-213

6 35 ILCS 200/18-214

7 35 ILCS 200/18-242 new

8 105 ILCS 5/2-3.25g from Ch. 122, par. 2-3.25g

9 105 ILCS 5/10-22.34c

10 105 ILCS 5/22-62 new

11 105 ILCS 5/27-6 from Ch. 122, par. 27-6

12 105 ILCS 5/27-7 from Ch. 122, par. 27-7

13 105 ILCS 5/27-24.2 from Ch. 122, par. 27-24.2

14 105 ILCS 5/22-60 rep.