



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0030

Introduced , by Rep. Allen Skillicorn

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 4

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that the aggregate real property tax rate imposed on a particular property by a county or other taxing district shall not exceed one percent of the fair market value of that property, unless the voters of the taxing district approve an increase above the one percent rate by three-fifths of the registered voters in the taxing district. Makes conforming changes. Effective upon being declared adopted.

LRB101 11044 MST 56248 e

1 HOUSE JOINT RESOLUTION
 2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE
 4 HUNDRED FIRST GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE
 5 SENATE CONCURRING HEREIN, that there shall be submitted to the
 6 electors of the State for adoption or rejection at the general
 7 election next occurring at least 6 months after the adoption of
 8 this resolution a proposition to amend Article IX of the
 9 Illinois Constitution by changing Section 4 as follows:

10 ARTICLE IX
 11 REVENUE

12 (ILCON Art. IX, Sec. 4)

13 SECTION 4. REAL PROPERTY TAXATION

14 (a) Except as otherwise provided in this Section, taxes
 15 upon real property shall be levied uniformly by valuation
 16 ascertained as the General Assembly shall provide by law.

17 (b) Subject to the provisions of subsection (d) and such
 18 limitations as the General Assembly may hereafter prescribe by
 19 law, counties with a population of more than 200,000 may
 20 classify or continue to classify real property for purposes of
 21 taxation. Any such classification shall be reasonable and
 22 assessments shall be uniform within each class. The level of
 23 assessment or rate of tax of the highest class in a county

1 shall not exceed two and one-half times the level of assessment
2 or rate of tax of the lowest class in that county. Real
3 property used in farming in a county shall not be assessed at a
4 higher level of assessment than single family residential real
5 property in that county.

6 (c) Any depreciation in the value of real estate occasioned
7 by a public easement may be deducted in assessing such
8 property.

9 (d) The aggregate real property tax rate imposed on a
10 particular property by a county or other taxing district shall
11 not exceed one percent of the fair market value of that
12 property, unless the voters of the taxing district approve an
13 increase above the one percent rate by three-fifths of the
14 registered voters in the taxing district.

15 (Source: Illinois Constitution.)

16

SCHEDULE

17 This Constitutional Amendment takes effect upon being
18 declared adopted in accordance with Section 7 of the Illinois
19 Constitutional Amendment Act.