



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0033

Introduced , by Rep. David A. Welter

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 1.5% of the fair market value of that property unless the voters of the taxing district approve an increase above the 1.5% rate by three-fifths of the registered voters in the taxing district. Effective upon being declared adopted.

LRB102 17700 HLH 23668 e

1 HOUSE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE
4 HUNDRED SECOND 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
8 of this resolution a proposition to amend Section 4 of Article
9 of IX of the Illinois Constitution as follows:

10 ARTICLE IX
11 REVENUE

12 (IILCON 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 such limitations as the General Assembly
18 may hereafter prescribe by law, counties with a population of
19 more than 200,000 may classify or continue to classify real
20 property for purposes of taxation. Any such classification
21 shall be reasonable and assessments shall be uniform within
22 each class. The level of assessment or rate of tax of the
23 highest class in a county shall not exceed two and one-half

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

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

8 (d) The aggregate real property tax rate imposed on a
9 particular property by a county or other taxing district shall
10 not exceed 1.5% of the fair market value of that property
11 unless the voters of the taxing district approve an increase
12 above the one and one half percent rate by three-fifths of the
13 registered voters in the taxing district.

14 (Source: Illinois Constitution.)

15 SCHEDULE

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