



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

HB0993

Introduced 1/12/2023, by Rep. Anthony DeLuca

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185  
35 ILCS 200/18-205  
35 ILCS 200/18-213  
35 ILCS 200/18-214  
35 ILCS 200/18-242 new

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, for the 2023 and 2024 levy year, the term "taxing district" means all taxing districts in the State, including home rule units, but does not include a taxing district with a population of less than 25,000, unless that taxing district was subject to the Property Tax Extension Limitation Law on the effective date of the amendatory Act or was made subject to the Law by referendum. Provides that, for the 2023 and 2024 levy year, the extension limitation is 0% or the rate of increase approved by the voters. Limits home rule powers. Effective immediately.

LRB103 00141 HLH 45145 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 Sec. 18-185. Short title; definitions. This Division 5  
9 may be cited as the Property Tax Extension Limitation Law. As  
10 used in this Division 5:

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

14 "Extension limitation", for taxable levy years other than  
15 levy years 2023 and 2024, means (a) the lesser of 5% or the  
16 percentage increase in the Consumer Price Index during the  
17 12-month calendar year preceding the levy year or (b) the rate  
18 of increase approved by voters under Section 18-205. For levy  
19 years 2023 and 2024, except with respect to a taxing district  
20 with a population of less than 25,000, "extension limitation"  
21 means 0% or the rate of increase approved by the voters under  
22 Section 18-205. In the case of a taxing district with a  
23 population of less than 25,000, "extension limitation" means

1 (a) the lesser of 5% or the percentage increase in the Consumer  
2 Price Index during the 12-month calendar year preceding the  
3 levy year or (b) the rate of increase approved by voters under  
4 Section 18-205.

5 "Affected county" means a county of 3,000,000 or more  
6 inhabitants or a county contiguous to a county of 3,000,000 or  
7 more inhabitants.

8 "Taxing district" has the same meaning provided in Section  
9 1-150, except as otherwise provided in this Section. For the  
10 1991 through 1994 levy years only, "taxing district" includes  
11 only each non-home rule taxing district having the majority of  
12 its 1990 equalized assessed value within any county or  
13 counties contiguous to a county with 3,000,000 or more  
14 inhabitants. Beginning with the 1995 levy year, "taxing  
15 district" includes only each non-home rule taxing district  
16 subject to this Law before the 1995 levy year and each non-home  
17 rule taxing district not subject to this Law before the 1995  
18 levy year having the majority of its 1994 equalized assessed  
19 value in an affected county or counties. Beginning with the  
20 levy year in which this Law becomes applicable to a taxing  
21 district as provided in Section 18-213, "taxing district" also  
22 includes those taxing districts made subject to this Law as  
23 provided in Section 18-213. For the 2023 and 2024 levy years,  
24 "taxing district" has the same meaning provided in Section  
25 1-150 and includes home rule units, but does not include a  
26 taxing district with a population of less than 25,000, unless

1 that taxing district was subject to this Law on the effective  
2 date of this amendatory Act of the 103rd General Assembly or  
3 was made subject to this Law under Section 18-213.

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

1 lease when the lease payments are for the retirement of bonds  
2 issued by the commission before October 1, 1991, to pay for the  
3 building project; (g) made for payments due under installment  
4 contracts entered into before October 1, 1991; (h) made for  
5 payments of principal and interest on bonds issued under the  
6 Metropolitan Water Reclamation District Act to finance  
7 construction projects initiated before October 1, 1991; (i)  
8 made for payments of principal and interest on limited bonds,  
9 as defined in Section 3 of the Local Government Debt Reform  
10 Act, in an amount not to exceed the debt service extension base  
11 less the amount in items (b), (c), (e), and (h) of this  
12 definition for non-referendum obligations, except obligations  
13 initially issued pursuant to referendum; (j) made for payments  
14 of principal and interest on bonds issued under Section 15 of  
15 the Local Government Debt Reform Act; (k) made by a school  
16 district that participates in the Special Education District  
17 of Lake County, created by special education joint agreement  
18 under Section 10-22.31 of the School Code, for payment of the  
19 school district's share of the amounts required to be  
20 contributed by the Special Education District of Lake County  
21 to the Illinois Municipal Retirement Fund under Article 7 of  
22 the Illinois Pension Code; the amount of any extension under  
23 this item (k) shall be certified by the school district to the  
24 county clerk; (l) made to fund expenses of providing joint  
25 recreational programs for persons with disabilities under  
26 Section 5-8 of the Park District Code or Section 11-95-14 of

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

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

1 taxing district to pay interest or principal on bonds issued  
2 to refund or continue to refund bonds issued after March 1,  
3 1995 that were approved by referendum; (e) made for any taxing  
4 district to pay interest or principal on revenue bonds issued  
5 before March 1, 1995 for payment of which a property tax levy  
6 or the full faith and credit of the unit of local government is  
7 pledged; however, a tax for the payment of interest or  
8 principal on those bonds shall be made only after the  
9 governing body of the unit of local government finds that all  
10 other sources for payment are insufficient to make those  
11 payments; (f) made for payments under a building commission  
12 lease when the lease payments are for the retirement of bonds  
13 issued by the commission before March 1, 1995 to pay for the  
14 building project; (g) made for payments due under installment  
15 contracts entered into before March 1, 1995; (h) made for  
16 payments of principal and interest on bonds issued under the  
17 Metropolitan Water Reclamation District Act to finance  
18 construction projects initiated before October 1, 1991; (h-4)  
19 made for stormwater management purposes by the Metropolitan  
20 Water Reclamation District of Greater Chicago under Section 12  
21 of the Metropolitan Water Reclamation District Act; (h-8) made  
22 for payments of principal and interest on bonds issued under  
23 Section 9.6a of the Metropolitan Water Reclamation District  
24 Act to make contributions to the pension fund established  
25 under Article 13 of the Illinois Pension Code; (i) made for  
26 payments of principal and interest on limited bonds, as

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



1 District for recreational programs for persons with  
2 disabilities under subsection (c) of Section 7.06 of the  
3 Chicago Park District Act; (p) made for contributions to a  
4 firefighter's pension fund created under Article 4 of the  
5 Illinois Pension Code, to the extent of the amount certified  
6 under item (5) of Section 4-134 of the Illinois Pension Code;  
7 (q) made by Ford Heights School District 169 under Section  
8 17-9.02 of the School Code; and (r) made for the purpose of  
9 making employer contributions to the Public School Teachers'  
10 Pension and Retirement Fund of Chicago under Section 34-53 of  
11 the School Code.

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

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

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

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

1 district to pay interest or principal on general obligation  
2 bonds that were approved by referendum; (b) made for any  
3 taxing district to pay interest or principal on general  
4 obligation bonds issued before March 7, 1997 (the effective  
5 date of Public Act 89-718); (c) made for any taxing district to  
6 pay interest or principal on bonds issued to refund or  
7 continue to refund those bonds issued before March 7, 1997  
8 (the effective date of Public Act 89-718); (d) made for any  
9 taxing district to pay interest or principal on bonds issued  
10 to refund or continue to refund bonds issued after March 7,  
11 1997 (the effective date of Public Act 89-718) if the bonds  
12 were approved by referendum after March 7, 1997 (the effective  
13 date of Public Act 89-718); (e) made for any taxing district to  
14 pay interest or principal on revenue bonds issued before March  
15 7, 1997 (the effective date of Public Act 89-718) for payment  
16 of which a property tax levy or the full faith and credit of  
17 the unit of local government is pledged; however, a tax for the  
18 payment of interest or principal on those bonds shall be made  
19 only after the governing body of the unit of local government  
20 finds that all other sources for payment are insufficient to  
21 make those payments; (f) made for payments under a building  
22 commission lease when the lease payments are for the  
23 retirement of bonds issued by the commission before March 7,  
24 1997 (the effective date of Public Act 89-718) to pay for the  
25 building project; (g) made for payments due under installment  
26 contracts entered into before March 7, 1997 (the effective

1 date of Public Act 89-718); (h) made for payments of principal  
2 and interest on limited bonds, as defined in Section 3 of the  
3 Local Government Debt Reform Act, in an amount not to exceed  
4 the debt service extension base less the amount in items (b),  
5 (c), and (e) of this definition for non-referendum  
6 obligations, except obligations initially issued pursuant to  
7 referendum; (i) made for payments of principal and interest on  
8 bonds issued under Section 15 of the Local Government Debt  
9 Reform Act; (j) made for a qualified airport authority to pay  
10 interest or principal on general obligation bonds issued for  
11 the purpose of paying obligations due under, or financing  
12 airport facilities required to be acquired, constructed,  
13 installed or equipped pursuant to, contracts entered into  
14 before March 1, 1996 (but not including any amendments to such  
15 a contract taking effect on or after that date); (k) made to  
16 fund expenses of providing joint recreational programs for  
17 persons with disabilities under Section 5-8 of the Park  
18 District Code or Section 11-95-14 of the Illinois Municipal  
19 Code; and (l) made for contributions to a firefighter's  
20 pension fund created under Article 4 of the Illinois Pension  
21 Code, to the extent of the amount certified under item (5) of  
22 Section 4-134 of the Illinois Pension Code.

23 "Aggregate extension" means, for taxing districts that  
24 became subject to this Law as a result of this amendatory Act  
25 of the 103rd General Assembly, the annual corporate extension  
26 for the taxing district and those special purpose extensions

1 that are made annually for the taxing district, excluding  
2 special purpose extensions made for debt service or for  
3 contributions to a pension fund.

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

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

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

1 "Aggregate extension base" means the taxing district's  
2 last preceding aggregate extension as adjusted under Sections  
3 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with  
4 levy year 2022, for taxing districts that are specified in  
5 Section 18-190.7, the taxing district's aggregate extension  
6 base shall be calculated as provided in Section 18-190.7. An  
7 adjustment under Section 18-135 shall be made for the 2007  
8 levy year and all subsequent levy years whenever one or more  
9 counties within which a taxing district is located (i) used  
10 estimated valuations or rates when extending taxes in the  
11 taxing district for the last preceding levy year that resulted  
12 in the over or under extension of taxes, or (ii) increased or  
13 decreased the tax extension for the last preceding levy year  
14 as required by Section 18-135(c). Whenever an adjustment is  
15 required under Section 18-135, the aggregate extension base of  
16 the taxing district shall be equal to the amount that the  
17 aggregate extension of the taxing district would have been for  
18 the last preceding levy year if either or both (i) actual,  
19 rather than estimated, valuations or rates had been used to  
20 calculate the extension of taxes for the last levy year, or  
21 (ii) the tax extension for the last preceding levy year had not  
22 been adjusted as required by subsection (c) of Section 18-135.

23 Notwithstanding any other provision of law, for levy year  
24 2012, the aggregate extension base for West Northfield School  
25 District No. 31 in Cook County shall be \$12,654,592.

26 Notwithstanding any other provision of law, for levy year



1 2022, the aggregate extension base of a home equity assurance  
2 program that levied at least \$1,000,000 in property taxes in  
3 levy year 2019 or 2020 under the Home Equity Assurance Act  
4 shall be the amount that the program's aggregate extension  
5 base for levy year 2021 would have been if the program had  
6 levied a property tax for levy year 2021.

7 "Levy year" has the same meaning as "year" under Section  
8 1-155.

9 "New property" means (i) the assessed value, after final  
10 board of review or board of appeals action, of new  
11 improvements or additions to existing improvements on any  
12 parcel of real property that increase the assessed value of  
13 that real property during the levy year multiplied by the  
14 equalization factor issued by the Department under Section  
15 17-30, (ii) the assessed value, after final board of review or  
16 board of appeals action, of real property not exempt from real  
17 estate taxation, which real property was exempt from real  
18 estate taxation for any portion of the immediately preceding  
19 levy year, multiplied by the equalization factor issued by the  
20 Department under Section 17-30, including the assessed value,  
21 upon final stabilization of occupancy after new construction  
22 is complete, of any real property located within the  
23 boundaries of an otherwise or previously exempt military  
24 reservation that is intended for residential use and owned by  
25 or leased to a private corporation or other entity, (iii) in  
26 counties that classify in accordance with Section 4 of Article

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

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

17 "Recovered tax increment value" means, except as otherwise  
18 provided in this paragraph, the amount of the current year's  
19 equalized assessed value, in the first year after a  
20 municipality terminates the designation of an area as a  
21 redevelopment project area previously established under the  
22 Tax Increment Allocation Redevelopment Act in the Illinois  
23 Municipal Code, previously established under the Industrial  
24 Jobs Recovery Law in the Illinois Municipal Code, previously  
25 established under the Economic Development Project Area Tax  
26 Increment Act of 1995, or previously established under the

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

1 Allocation Act, "recovered tax increment value" means the  
2 amount of the current year's equalized assessed value of each  
3 taxable lot, block, tract, or parcel of real property removed  
4 from the redevelopment project area over and above the initial  
5 equalized assessed value of that real property before removal  
6 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  
10 one plus the extension limitation defined in this Section and  
11 the denominator of which is the current year's equalized  
12 assessed value of all real property in the territory under the  
13 jurisdiction of the taxing district during the prior levy  
14 year. For those taxing districts that reduced their aggregate  
15 extension for the last preceding levy year, except for school  
16 districts that reduced their extension for educational  
17 purposes pursuant to Section 18-206, the highest aggregate  
18 extension in any of the last 3 preceding levy years shall be  
19 used for the purpose of computing the limiting rate. The  
20 denominator shall not include new property or the recovered  
21 tax increment value. If a new rate, a rate decrease, or a  
22 limiting rate increase has been approved at an election held  
23 after March 21, 2006, then (i) the otherwise applicable  
24 limiting rate shall be increased by the amount of the new rate  
25 or shall be reduced by the amount of the rate decrease, as the  
26 case may be, or (ii) in the case of a limiting rate increase,

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

13 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;  
14 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff.  
15 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22; revised  
16 8-29-22.)

17 (35 ILCS 200/18-205)

18 Sec. 18-205. Referendum to increase the extension  
19 limitation.

20 (a) A taxing district is limited to an extension  
21 limitation as defined in Section 18-185 ~~of 5% or the~~  
22 ~~percentage increase in the Consumer Price Index during the~~  
23 ~~12-month calendar year preceding the levy year, whichever is~~  
24 ~~less~~. A taxing district may increase its extension limitation  
25 for one or more levy years if that taxing district holds a

1 referendum before the levy date for the first levy year at  
2 which a majority of voters voting on the issue approves  
3 adoption of a higher extension limitation. Referenda shall be  
4 conducted at a regularly scheduled election in accordance with  
5 the Election Code.

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

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

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

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

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

1 by the taxing district) in substantially the following form:

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

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

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

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



1 requirements of this Section, and shall not be construed to  
2 validate any prior non-compliant referendum language. Any  
3 notice required to be published in connection with the  
4 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  
16 Tax 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  
22 affected county and the taxing district was not subject to  
23 this Law 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  
14 or 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  
19 shall 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  
5 ordinance or resolution to each board of election  
6 commissioners, which shall order the proposition submitted to  
7 the electors of the taxing district within its jurisdiction at  
8 the election 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  
24 than 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  
11 in one or more counties in which the voters have  
12 approved a referendum under this Section, the  
13 equalized assessed valuation of the taxing district in  
14 any affected county shall be included with the  
15 equalized assessed value of the taxing district in  
16 counties in which the voters have approved the  
17 referendum.

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

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

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

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

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

14 (h) Notwithstanding any other provision of law, no  
15 referenda may be held under this Section on or after January 1,  
16 2023 and prior to January 1, 2025.

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

18 (35 ILCS 200/18-214)

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

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

1 because a majority of its 1994 equalized assessed value is in  
2 an affected county and the taxing district was not subject to  
3 this Law before the 1995 levy year.

4 (b) For purposes of this Section only:

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

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

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

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

26 The question shall be placed on a separate ballot and

1 shall be in substantially the following form:

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

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

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

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

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



1 January 1 of the year following the date of the referendum.

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

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

25 (h) Immediately after a referendum is held under this  
26 Section, the county clerk of the county holding the referendum

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

17 (i) Notwithstanding any other provision of law, no  
18 referenda may be held under this Section on or after January 1,  
19 2023 and prior to January 1, 2025.

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

21 (35 ILCS 200/18-242 new)

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

25 Section 99. Effective date. This Act takes effect upon

1 becoming law.