



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**HB1166**

Introduced 2/8/2005, by Rep. Frank J. Mautino

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/18-55  
35 ILCS 200/18-60  
35 ILCS 200/18-65  
35 ILCS 200/18-70  
35 ILCS 200/18-72  
35 ILCS 200/18-85

Amends the Truth in Taxation Law in the Property Tax Code. Deletes a provision that from January 1, 2000 through December 31, 2002, the term "taxing district" does not include taxing districts that have territory in Cook County. Deletes provisions excluding election costs from estimated or extended property tax levies. Makes other changes.

LRB094 09825 BDD 40081 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 18-55, 18-60, 18-65, 18-70, 18-72, and 18-85 as  
6 follows:

7 (35 ILCS 200/18-55)

8 Sec. 18-55. Short title and definitions. This Division 2  
9 may be cited as the Truth in Taxation Law. As used in this  
10 Division 2:

11 (a) "Taxing district" has the meaning specified in Section  
12 1-150 and includes home rule units, ~~but from January 1, 2000~~  
13 ~~through December 31, 2002 does not include taxing districts~~  
14 ~~that have territory in Cook County.~~

15 (b) "Aggregate levy" means the annual corporate levy of the  
16 taxing district and those special purpose levies which are made  
17 annually (other than debt service levies and levies made for  
18 the purpose of paying amounts due under public building  
19 commission leases).

20 (c) "Special purpose levies" include, but are not limited  
21 to, levies made on an annual basis for contributions to pension  
22 plans, unemployment and worker's compensation, or  
23 self-insurance.

24 (d) "Debt service" means levies made by any taxing district  
25 pursuant to home rule authority, statute, referendum,  
26 ordinance, resolution, indenture, agreement, or contract to  
27 retire the principal or pay interest on bonds, notes,  
28 debentures or other financial instruments which evidence  
29 indebtedness.

30 (Source: P.A. 91-357, eff. 7-29-99; 91-523, eff. 1-1-00.)

31 (35 ILCS 200/18-60)

1           Sec. 18-60. Estimate of taxes to be levied. Not less than  
2 20 days prior to the adoption of its aggregate levy, ~~hereafter~~  
3 ~~referred to as "levy"~~, the corporate authority of each taxing  
4 district shall determine the amounts of money, ~~exclusive of any~~  
5 ~~portion of that levy attributable to the cost of conducting an~~  
6 ~~election required by the general election law, hereafter~~  
7 ~~referred to as "election costs"~~, estimated to be necessary to  
8 be raised by taxation for that year upon the taxable property  
9 in its district.

10 (Source: P.A. 82-102; 88-455.)

11 (35 ILCS 200/18-65)

12           Sec. 18-65. Restriction on extension. Until it has complied  
13 with the notice and hearing provisions of this Article, no  
14 taxing district shall levy an amount of ad valorem tax which is  
15 more than 105% of the amount of property taxes extended or  
16 estimated to be extended, including, ~~exclusive of election~~  
17 ~~costs, which has been extended or is estimated will be~~  
18 ~~extended, plus~~ any amount abated by the taxing district before  
19 extension, upon the final aggregate levy of the preceding year.

20 (Source: P.A. 86-957; 88-455.)

21 (35 ILCS 200/18-70)

22           Sec. 18-70. More than 5% increase; notice and hearing  
23 required. If the estimate of the corporate authority made as  
24 provided in Section 18-60 is more than 105% of the amount of  
25 property taxes extended or estimated to be extended, including  
26 plus any amount abated by the taxing district ~~corporate~~  
27 ~~authority~~ prior to extension, upon the final aggregate levy of  
28 the preceding year, ~~exclusive of election costs,~~ the corporate  
29 authority shall give public notice of and hold a public hearing  
30 on its intent to adopt an aggregate levy in an amount of  
31 property taxes extended or estimated to be extended, including  
32 any amount abated by the taxing district prior to extension,  
33 upon the final aggregate levy of the preceding year ~~which is~~  
34 ~~more than 105% of the amount extended or estimated to be~~

1 ~~extended upon the final aggregate levy extensions, plus any~~  
2 ~~amount abated, exclusive of election costs, for the preceding~~  
3 ~~year.~~ The hearing shall not coincide with the hearing on the  
4 proposed budget of the taxing district.

5 (Source: P.A. 86-957; 88-455.)

6 (35 ILCS 200/18-72)

7 Sec. 18-72. A school board shall give public notice of and  
8 hold a public hearing on its intent to amend a certificate of  
9 tax aggregate levy under Section 17-11.1 of the School Code.

10 (Source: P.A. 91-850, eff. 6-22-00.)

11 (35 ILCS 200/18-85)

12 Sec. 18-85. Notice if adopted levy exceeds proposed levy.  
13 If the final aggregate tax levy resolution or ordinance adopted  
14 is more than 105% of the amount of property taxes extended or  
15 estimated to be extended, including any amount abated by the  
16 taxing district prior to extension, upon the final aggregate  
17 levy of the preceding year, exclusive of election costs, which  
18 ~~was extended or is estimated to be extended, plus any amount~~  
19 ~~abated by the taxing district prior to extension, upon the~~  
20 ~~final aggregate levy of the preceding year~~ and is in excess of  
21 the amount of the proposed aggregate levy stated in the notice  
22 published under Section 18-70, or is more than 105% of that  
23 amount and no notice was required under Section 18-70, the  
24 corporate authority shall give public notice of its action  
25 within 15 days of the adoption of the aggregate levy in the  
26 following form:

27 Notice of Adopted Property Tax Increase for ... (commonly  
28 known name of taxing district).

29 I. The corporate and special purpose property taxes  
30 extended or abated for ... (preceding year) ... were ...  
31 (dollar amount of the final aggregate levy as extended).

32 The adopted corporate and special purpose property taxes to  
33 be levied for ... (current year) ... are ... (dollar amount of  
34 the proposed aggregate levy). This represents a ...

1 (percentage) ... increase over the previous year.

2 II. The property taxes extended for debt service and public  
3 building commission leases for ... (preceding year) ... were  
4 ... (dollar amount).

5 The estimated property taxes to be levied for debt service  
6 and public building commission leases for ... (current year)  
7 ... are ... (dollar amount). This represents a ... (percentage  
8 increase or decrease) ... over the previous year.

9 III. The total property taxes extended or abated for ...  
10 (preceding year) ... were ... (dollar amount).

11 The estimated total property taxes to be levied for ...  
12 (current year) ... are ... (dollar amount). This represents a  
13 ... (percentage increase or decrease) ... over the previous  
14 year.

15 (Source: P.A. 86-957; 88-455.)