



Rep. Michael J. Madigan

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1 AMENDMENT TO SENATE BILL 1693

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1693 on page 1,  
3 immediately below line 3, by inserting the following:

4 "Section 3. The Property Tax Code is amended by changing  
5 Section 18-185 as follows:

6 (35 ILCS 200/18-185)

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

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

13 "Extension limitation" means (a) the lesser of 5% or the  
14 percentage increase in the Consumer Price Index during the  
15 12-month calendar year preceding the levy year or (b) the rate  
16 of increase approved by voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more  
18 inhabitants or a county contiguous to a county of 3,000,000 or  
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section  
21 1-150, except as otherwise provided in this Section. For the  
22 1991 through 1994 levy years only, "taxing district" includes  
23 only each non-home rule taxing district having the majority of  
24 its 1990 equalized assessed value within any county or counties

1 contiguous to a county with 3,000,000 or more inhabitants.  
2 Beginning with the 1995 levy year, "taxing district" includes  
3 only each non-home rule taxing district subject to this Law  
4 before the 1995 levy year and each non-home rule taxing  
5 district not subject to this Law before the 1995 levy year  
6 having the majority of its 1994 equalized assessed value in an  
7 affected county or counties. Beginning with the levy year in  
8 which this Law becomes applicable to a taxing district as  
9 provided in Section 18-213, "taxing district" also includes  
10 those taxing districts made subject to this Law as provided in  
11 Section 18-213.

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

1 for the retirement of bonds issued by the commission before  
2 October 1, 1991, to pay for the building project; (g) made for  
3 payments due under installment contracts entered into before  
4 October 1, 1991; (h) made for payments of principal and  
5 interest on bonds issued under the Metropolitan Water  
6 Reclamation District Act to finance construction projects  
7 initiated before October 1, 1991; (i) made for payments of  
8 principal and interest on limited bonds, as defined in Section  
9 3 of the Local Government Debt Reform Act, in an amount not to  
10 exceed the debt service extension base less the amount in items  
11 (b), (c), (e), and (h) of this definition for non-referendum  
12 obligations, except obligations initially issued pursuant to  
13 referendum; (j) made for payments of principal and interest on  
14 bonds issued under Section 15 of the Local Government Debt  
15 Reform Act; (k) made by a school district that participates in  
16 the Special Education District of Lake County, created by  
17 special education joint agreement under Section 10-22.31 of the  
18 School Code, for payment of the school district's share of the  
19 amounts required to be contributed by the Special Education  
20 District of Lake County to the Illinois Municipal Retirement  
21 Fund under Article 7 of the Illinois Pension Code; the amount  
22 of any extension under this item (k) shall be certified by the  
23 school district to the county clerk; (l) made to fund expenses  
24 of providing joint recreational programs for the handicapped  
25 under Section 5-8 of the Park District Code or Section 11-95-14  
26 of the Illinois Municipal Code; (m) made for temporary  
27 relocation loan repayment purposes pursuant to Sections 2-3.77  
28 and 17-2.2d of the School Code; ~~and~~ (n) made for payment of  
29 principal and interest on any bonds issued under the authority  
30 of Section 17-2.2d of the School Code; (o) and (m) made for  
31 contributions to a firefighter's pension fund created under  
32 Article 4 of the Illinois Pension Code, to the extent of the  
33 amount certified under item (5) of Section 4-134 of the  
34 Illinois Pension Code; and (p) made for contributions to the

1 Illinois Municipal Retirement Fund, to the extent of the amount  
2 certified under subsection (f-1) of Section 7-171 of the  
3 Illinois Pension Code.

4 "Aggregate extension" for the taxing districts to which  
5 this Law did not apply before the 1995 levy year (except taxing  
6 districts subject to this Law in accordance with Section  
7 18-213) means the annual corporate extension for the taxing  
8 district and those special purpose extensions that are made  
9 annually for the taxing district, excluding special purpose  
10 extensions: (a) made for the taxing district to pay interest or  
11 principal on general obligation bonds that were approved by  
12 referendum; (b) made for any taxing district to pay interest or  
13 principal on general obligation bonds issued before March 1,  
14 1995; (c) made for any taxing district to pay interest or  
15 principal on bonds issued to refund or continue to refund those  
16 bonds issued before March 1, 1995; (d) made for any taxing  
17 district to pay interest or principal on bonds issued to refund  
18 or continue to refund bonds issued after March 1, 1995 that  
19 were approved by referendum; (e) made for any taxing district  
20 to pay interest or principal on revenue bonds issued before  
21 March 1, 1995 for payment of which a property tax levy or the  
22 full faith and credit of the unit of local government is  
23 pledged; however, a tax for the payment of interest or  
24 principal on those bonds shall be made only after the governing  
25 body of the unit of local government finds that all other  
26 sources for payment are insufficient to make those payments;  
27 (f) made for payments under a building commission lease when  
28 the lease payments are for the retirement of bonds issued by  
29 the commission before March 1, 1995 to pay for the building  
30 project; (g) made for payments due under installment contracts  
31 entered into before March 1, 1995; (h) made for payments of  
32 principal and interest on bonds issued under the Metropolitan  
33 Water Reclamation District Act to finance construction  
34 projects initiated before October 1, 1991; (h-4) made for

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

1 subsection (f-1) of Section 7-171 of the Illinois Pension Code.

2 "Aggregate extension" for all taxing districts to which  
3 this Law applies in accordance with Section 18-213, except for  
4 those taxing districts subject to paragraph (2) of subsection  
5 (e) of Section 18-213, means the annual corporate extension for  
6 the taxing district and those special purpose extensions that  
7 are made annually for the taxing district, excluding special  
8 purpose extensions: (a) made for the taxing district to pay  
9 interest or principal on general obligation bonds that were  
10 approved by referendum; (b) made for any taxing district to pay  
11 interest or principal on general obligation bonds issued before  
12 the date on which the referendum making this Law applicable to  
13 the taxing district is held; (c) made for any taxing district  
14 to pay interest or principal on bonds issued to refund or  
15 continue to refund those bonds issued before the date on which  
16 the referendum making this Law applicable to the taxing  
17 district is held; (d) made for any taxing district to pay  
18 interest or principal on bonds issued to refund or continue to  
19 refund bonds issued after the date on which the referendum  
20 making this Law applicable to the taxing district is held if  
21 the bonds were approved by referendum after the date on which  
22 the referendum making this Law applicable to the taxing  
23 district is held; (e) made for any taxing district to pay  
24 interest or principal on revenue bonds issued before the date  
25 on which the referendum making this Law applicable to the  
26 taxing district is held for payment of which a property tax  
27 levy or the full faith and credit of the unit of local  
28 government is pledged; however, a tax for the payment of  
29 interest or principal on those bonds shall be made only after  
30 the governing body of the unit of local government finds that  
31 all other sources for payment are insufficient to make those  
32 payments; (f) made for payments under a building commission  
33 lease when the lease payments are for the retirement of bonds  
34 issued by the commission before the date on which the

1 referendum making this Law applicable to the taxing district is  
2 held to pay for the building project; (g) made for payments due  
3 under installment contracts entered into before the date on  
4 which the referendum making this Law applicable to the taxing  
5 district is held; (h) made for payments of principal and  
6 interest on limited bonds, as defined in Section 3 of the Local  
7 Government Debt Reform Act, in an amount not to exceed the debt  
8 service extension base less the amount in items (b), (c), and  
9 (e) of this definition for non-referendum obligations, except  
10 obligations initially issued pursuant to referendum; (i) made  
11 for payments of principal and interest on bonds issued under  
12 Section 15 of the Local Government Debt Reform Act; (j) made  
13 for a qualified airport authority to pay interest or principal  
14 on general obligation bonds issued for the purpose of paying  
15 obligations due under, or financing airport facilities  
16 required to be acquired, constructed, installed or equipped  
17 pursuant to, contracts entered into before March 1, 1996 (but  
18 not including any amendments to such a contract taking effect  
19 on or after that date); (k) made to fund expenses of providing  
20 joint recreational programs for the handicapped under Section  
21 5-8 of the Park District Code or Section 11-95-14 of the  
22 Illinois Municipal Code; ~~and~~ (l) made for contributions to a  
23 firefighter's pension fund created under Article 4 of the  
24 Illinois Pension Code, to the extent of the amount certified  
25 under item (5) of Section 4-134 of the Illinois Pension Code; and  
26 and (m) made for contributions to the Illinois Municipal  
27 Retirement Fund, to the extent of the amount certified under  
28 subsection (f-1) of Section 7-171 of the Illinois Pension Code.

29 "Aggregate extension" for all taxing districts to which  
30 this Law applies in accordance with paragraph (2) of subsection  
31 (e) of Section 18-213 means the annual corporate extension for  
32 the taxing district and those special purpose extensions that  
33 are made annually for the taxing district, excluding special  
34 purpose extensions: (a) made for the taxing district to pay

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

1 on general obligation bonds issued for the purpose of paying  
2 obligations due under, or financing airport facilities  
3 required to be acquired, constructed, installed or equipped  
4 pursuant to, contracts entered into before March 1, 1996 (but  
5 not including any amendments to such a contract taking effect  
6 on or after that date); (k) made to fund expenses of providing  
7 joint recreational programs for the handicapped under Section  
8 5-8 of the Park District Code or Section 11-95-14 of the  
9 Illinois Municipal Code; ~~and~~ (l) made for contributions to a  
10 firefighter's pension fund created under Article 4 of the  
11 Illinois Pension Code, to the extent of the amount certified  
12 under item (5) of Section 4-134 of the Illinois Pension Code;  
13 and (m) made for contributions to the Illinois Municipal  
14 Retirement Fund, to the extent of the amount certified under  
15 subsection (f-1) of Section 7-171 of the Illinois Pension Code.

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

1 not including excluded non-referendum bonds), "debt service  
2 extension base" means an amount equal to that portion of the  
3 extension for the 1991 levy year constituting an extension for  
4 payment of principal and interest on bonds issued by the park  
5 district without referendum (but not including excluded  
6 non-referendum bonds). The debt service extension base may be  
7 established or increased as provided under Section 18-212.

8 "Excluded non-referendum bonds" means (i) bonds authorized by  
9 Public Act 88-503 and issued under Section 20a of the Chicago  
10 Park District Act for aquarium and museum projects; (ii) bonds  
11 issued under Section 15 of the Local Government Debt Reform  
12 Act; or (iii) refunding obligations issued to refund or to  
13 continue to refund obligations initially issued pursuant to  
14 referendum.

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

23 "Aggregate extension base" means the taxing district's  
24 last preceding aggregate extension as adjusted under Sections  
25 18-215 through 18-230.

26 "Levy year" has the same meaning as "year" under Section  
27 1-155.

28 "New property" means (i) the assessed value, after final  
29 board of review or board of appeals action, of new improvements  
30 or additions to existing improvements on any parcel of real  
31 property that increase the assessed value of that real property  
32 during the levy year multiplied by the equalization factor  
33 issued by the Department under Section 17-30, (ii) the assessed  
34 value, after final board of review or board of appeals action,

1 of real property not exempt from real estate taxation, which  
2 real property was exempt from real estate taxation for any  
3 portion of the immediately preceding levy year, multiplied by  
4 the equalization factor issued by the Department under Section  
5 17-30, and (iii) in counties that classify in accordance with  
6 Section 4 of Article IX of the Illinois Constitution, an  
7 incentive property's additional assessed value resulting from  
8 a scheduled increase in the level of assessment as applied to  
9 the first year final board of review market value. In addition,  
10 the county clerk in a county containing a population of  
11 3,000,000 or more shall include in the 1997 recovered tax  
12 increment value for any school district, any recovered tax  
13 increment value that was applicable to the 1995 tax year  
14 calculations.

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

19 "Recovered tax increment value" means, except as otherwise  
20 provided in this paragraph, the amount of the current year's  
21 equalized assessed value, in the first year after a  
22 municipality terminates the designation of an area as a  
23 redevelopment project area previously established under the  
24 Tax Increment Allocation Development Act in the Illinois  
25 Municipal Code, previously established under the Industrial  
26 Jobs Recovery Law in the Illinois Municipal Code, or previously  
27 established under the Economic Development Area Tax Increment  
28 Allocation Act, of each taxable lot, block, tract, or parcel of  
29 real property in the redevelopment project area over and above  
30 the initial equalized assessed value of each property in the  
31 redevelopment project area. For the taxes which are extended  
32 for the 1997 levy year, the recovered tax increment value for a  
33 non-home rule taxing district that first became subject to this  
34 Law for the 1995 levy year because a majority of its 1994

1 equalized assessed value was in an affected county or counties  
2 shall be increased if a municipality terminated the designation  
3 of an area in 1993 as a redevelopment project area previously  
4 established under the Tax Increment Allocation Development Act  
5 in the Illinois Municipal Code, previously established under  
6 the Industrial Jobs Recovery Law in the Illinois Municipal  
7 Code, or previously established under the Economic Development  
8 Area Tax Increment Allocation Act, by an amount equal to the  
9 1994 equalized assessed value of each taxable lot, block,  
10 tract, or parcel of real property in the redevelopment project  
11 area over and above the initial equalized assessed value of  
12 each property in the redevelopment project area. In the first  
13 year after a municipality removes a taxable lot, block, tract,  
14 or parcel of real property from a redevelopment project area  
15 established under the Tax Increment Allocation Development Act  
16 in the Illinois Municipal Code, the Industrial Jobs Recovery  
17 Law in the Illinois Municipal Code, or the Economic Development  
18 Area Tax Increment Allocation Act, "recovered tax increment  
19 value" means the amount of the current year's equalized  
20 assessed value of each taxable lot, block, tract, or parcel of  
21 real property removed from the redevelopment project area over  
22 and above the initial equalized assessed value of that real  
23 property before removal from the redevelopment project area.

24 Except as otherwise provided in this Section, "limiting  
25 rate" means a fraction the numerator of which is the last  
26 preceding aggregate extension base times an amount equal to one  
27 plus the extension limitation defined in this Section and the  
28 denominator of which is the current year's equalized assessed  
29 value of all real property in the territory under the  
30 jurisdiction of the taxing district during the prior levy year.  
31 For those taxing districts that reduced their aggregate  
32 extension for the last preceding levy year, the highest  
33 aggregate extension in any of the last 3 preceding levy years  
34 shall be used for the purpose of computing the limiting rate.

1 The denominator shall not include new property. The denominator  
2 shall not include the recovered tax increment value.

3 (Source: P.A. 92-547, eff. 6-13-02; 93-601, eff. 1-1-04;  
4 93-606, eff. 11-18-03; 93-612, eff. 11-18-03; 93-689, eff.  
5 7-1-04; 93-690, eff. 7-1-04; 93-1049, eff. 11-17-04; revised  
6 12-14-04.)"; and

7 on page 1, in line 5, before "7-172", by inserting "7-171,";  
8 and

9 on page 5, below line 27, by inserting the following:

10 "(40 ILCS 5/7-171) (from Ch. 108 1/2, par. 7-171)

11 Sec. 7-171. Finance; taxes.

12 (a) Each municipality other than a school district shall  
13 appropriate an amount sufficient to provide for the current  
14 municipality contributions required by Section 7-172 of this  
15 Article, for the fiscal year for which the appropriation is  
16 made and all amounts due for municipal contributions for  
17 previous years. Those municipalities which have been assessed  
18 an annual amount to amortize its unfunded obligation, as  
19 provided in subparagraph 5 of paragraph (a) of Section 7-172 of  
20 this Article, shall include in the appropriation an amount  
21 sufficient to pay the amount assessed. The appropriation shall  
22 be based upon an estimate of assets available for municipality  
23 contributions and liabilities therefor for the fiscal year for  
24 which appropriations are to be made, including funds available  
25 from levies for this purpose in prior years.

26 (b) For the purpose of providing monies for municipality  
27 contributions, beginning for the year in which a municipality  
28 is included in this fund:

29 (1) A municipality other than a school district may  
30 levy a tax which shall not exceed the amount appropriated  
31 for municipality contributions.

1           (2) A school district may levy a tax in an amount  
2 reasonably calculated at the time of the levy to provide  
3 for the municipality contributions required under Section  
4 7-172 of this Article for the fiscal years for which  
5 revenues from the levy will be received and all amounts due  
6 for municipal contributions for previous years. Any levy  
7 adopted before the effective date of this amendatory Act of  
8 1995 by a school district shall be considered valid and  
9 authorized to the extent that the amount was reasonably  
10 calculated at the time of the levy to provide for the  
11 municipality contributions required under Section 7-172  
12 for the fiscal years for which revenues from the levy will  
13 be received and all amounts due for municipal contributions  
14 for previous years. In no event shall a budget adopted by a  
15 school district limit a levy of that school district  
16 adopted under this Section.

17           (c) Any county which is served by a regional office of  
18 education that serves 2 or more counties may include in its  
19 appropriation an amount sufficient to provide its  
20 proportionate share of the municipality contributions for that  
21 regional office of education. The tax levy authorized by this  
22 Section may include an amount necessary to provide monies for  
23 this contribution.

24           (d) Any county that is a part of a multiple-county health  
25 department or consolidated health department which is formed  
26 under "An Act in relation to the establishment and maintenance  
27 of county and multiple-county public health departments",  
28 approved July 9, 1943, as amended, and which is a participating  
29 instrumentality may include in the county's appropriation an  
30 amount sufficient to provide its proportionate share of  
31 municipality contributions of the department. The tax levy  
32 authorized by this Section may include the amount necessary to  
33 provide monies for this contribution.

34           (d-5) A school district participating in a special

1 education joint agreement created under Section 10-22.31 of the  
2 School Code that is a participating instrumentality may include  
3 in the school district's tax levy under this Section an amount  
4 sufficient to provide its proportionate share of the  
5 municipality contributions for current and prior service by  
6 employees of the participating instrumentality created under  
7 the joint agreement.

8 (e) Such tax shall be levied and collected in like manner,  
9 with the general taxes of the municipality and shall be in  
10 addition to all other taxes which the municipality is now or  
11 may hereafter be authorized to levy upon all taxable property  
12 therein, and shall be exclusive of and in addition to the  
13 amount of tax levied for general purposes under Section 8-3-1  
14 of the "Illinois Municipal Code", approved May 29, 1961, as  
15 amended, or under any other law or laws which may limit the  
16 amount of tax which the municipality may levy for general  
17 purposes. The tax may be levied by the governing body of the  
18 municipality without being authorized as being additional to  
19 all other taxes by a vote of the people of the municipality.

20 (f) The county clerk of the county in which any such  
21 municipality is located, in reducing tax levies, shall not  
22 consider any such tax as a part of the general tax levy for  
23 municipality purposes, and shall not include the same in the  
24 limitation of any other tax rate which may be extended.

25 (f-1) Upon levying a tax under this Section, the governing  
26 body of a municipality that is subject to limits under the  
27 Property Tax Extension Limitation Law shall promptly notify the  
28 Fund of the amount of the levy. The Fund shall promptly  
29 determine and certify to the appropriate county clerk the  
30 amount of that levy that results from the implementation of  
31 this amendatory Act of the 94th General Assembly.

32 (g) The amount of the tax to be levied in any year shall,  
33 within the limits herein prescribed, be determined by the  
34 governing body of the respective municipality.

1           (h) The revenue derived from any such tax levy shall be  
2 used only for the purposes specified in this Article and, as  
3 collected, shall be paid to the treasurer of the municipality  
4 levying the tax. Monies received by a county treasurer for use  
5 in making contributions to a regional office of education for  
6 its municipality contributions shall be held by him for that  
7 purpose and paid to the regional office of education in the  
8 same manner as other monies appropriated for the expense of the  
9 regional office.

10       (Source: P.A. 89-329, eff. 8-17-95; 90-448, eff. 8-16-97;  
11 90-511, eff. 8-22-97; 90-655, eff. 7-30-98.)"; and

12 on page 11, in line 11, by changing "2.5%" to "3.0%".