



Rep. Roger L. Eddy

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09600HB2619ham002

LRB096 10393 NHT 24973 a

1 AMENDMENT TO HOUSE BILL 2619

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 2619 as follows:

3 on page 1, immediately below line 3, by inserting the  
4 following:

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

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5 may  
9 be cited as the Property Tax Extension Limitation Law. As used  
10 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" means (a) the lesser of 5% or the  
15 percentage increase in the Consumer Price Index during the

1 12-month calendar year preceding the levy year or (b) the rate  
2 of increase approved by voters under Section 18-205.

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

6 "Taxing district" has the same meaning provided in Section  
7 1-150, except as otherwise provided in this Section. For the  
8 1991 through 1994 levy years only, "taxing district" includes  
9 only each non-home rule taxing district having the majority of  
10 its 1990 equalized assessed value within any county or counties  
11 contiguous to a county with 3,000,000 or more inhabitants.  
12 Beginning with the 1995 levy year, "taxing district" includes  
13 only each non-home rule taxing district subject to this Law  
14 before the 1995 levy year and each non-home rule taxing  
15 district not subject to this Law before the 1995 levy year  
16 having the majority of its 1994 equalized assessed value in an  
17 affected county or counties. Beginning with the levy year in  
18 which this Law becomes applicable to a taxing district as  
19 provided in Section 18-213, "taxing district" also includes  
20 those taxing districts made subject to this Law as provided in  
21 Section 18-213.

22 "Aggregate extension" for taxing districts to which this  
23 Law applied before the 1995 levy year means the annual  
24 corporate extension for the taxing district and those special  
25 purpose extensions that are made annually for the taxing  
26 district, excluding special purpose extensions: (a) made for

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

1 3 of the Local Government Debt Reform Act, in an amount not to  
2 exceed the debt service extension base less the amount in items  
3 (b), (c), (e), and (h) of this definition for non-referendum  
4 obligations, except obligations initially issued pursuant to  
5 referendum; (j) made for payments of principal and interest on  
6 bonds issued under Section 15 of the Local Government Debt  
7 Reform Act; (k) made by a school district that participates in  
8 the Special Education District of Lake County, created by  
9 special education joint agreement under Section 10-22.31 of the  
10 School Code, for payment of the school district's share of the  
11 amounts required to be contributed by the Special Education  
12 District of Lake County to the Illinois Municipal Retirement  
13 Fund under Article 7 of the Illinois Pension Code; the amount  
14 of any extension under this item (k) shall be certified by the  
15 school district to the county clerk; (l) made to fund expenses  
16 of providing joint recreational programs for the handicapped  
17 under Section 5-8 of the Park District Code or Section 11-95-14  
18 of the Illinois Municipal Code; (m) made for temporary  
19 relocation loan repayment purposes pursuant to Sections 2-3.77  
20 and 17-2.2d of the School Code; (n) made for payment of  
21 principal and interest on any bonds issued under the authority  
22 of Section 17-2.2d of the School Code; and (o) made for  
23 contributions to a firefighter's pension fund created under  
24 Article 4 of the Illinois Pension Code, to the extent of the  
25 amount certified under item (5) of Section 4-134 of the  
26 Illinois Pension Code.

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

1 project; (g) made for payments due under installment contracts  
2 entered into before March 1, 1995; (h) made for payments of  
3 principal and interest on bonds issued under the Metropolitan  
4 Water Reclamation District Act to finance construction  
5 projects initiated before October 1, 1991; (h-4) made for  
6 stormwater management purposes by the Metropolitan Water  
7 Reclamation District of Greater Chicago under Section 12 of the  
8 Metropolitan Water Reclamation District Act; (i) made for  
9 payments of principal and interest on limited bonds, as defined  
10 in Section 3 of the Local Government Debt Reform Act, in an  
11 amount not to exceed the debt service extension base less the  
12 amount in items (b), (c), and (e) of this definition for  
13 non-referendum obligations, except obligations initially  
14 issued pursuant to referendum and bonds described in subsection  
15 (h) of this definition; (j) made for payments of principal and  
16 interest on bonds issued under Section 15 of the Local  
17 Government Debt Reform Act; (k) made for payments of principal  
18 and interest on bonds authorized by Public Act 88-503 and  
19 issued under Section 20a of the Chicago Park District Act for  
20 aquarium or museum projects; (l) made for payments of principal  
21 and interest on bonds authorized by Public Act 87-1191 or  
22 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
23 County Forest Preserve District Act, (ii) issued under Section  
24 42 of the Cook County Forest Preserve District Act for  
25 zoological park projects, or (iii) issued under Section 44.1 of  
26 the Cook County Forest Preserve District Act for botanical

1 gardens projects; (m) made pursuant to Section 34-53.5 of the  
2 School Code, whether levied annually or not; (n) made to fund  
3 expenses of providing joint recreational programs for the  
4 handicapped under Section 5-8 of the Park District Code or  
5 Section 11-95-14 of the Illinois Municipal Code; (o) made by  
6 the Chicago Park District for recreational programs for the  
7 handicapped under subsection (c) of Section 7.06 of the Chicago  
8 Park District Act; (p) made for contributions to a  
9 firefighter's pension fund created under Article 4 of the  
10 Illinois Pension Code, to the extent of the amount certified  
11 under item (5) of Section 4-134 of the Illinois Pension Code;  
12 and (q) made by Ford Heights School District 169 under Section  
13 17-9.02 of the School Code.

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

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



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

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

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

1 into before the effective date of this amendatory Act of 1997;  
2 (h) made for payments of principal and interest on limited  
3 bonds, as defined in Section 3 of the Local Government Debt  
4 Reform Act, in an amount not to exceed the debt service  
5 extension base less the amount in items (b), (c), and (e) of  
6 this definition for non-referendum obligations, except  
7 obligations initially issued pursuant to referendum; (i) made  
8 for payments of principal and interest on bonds issued under  
9 Section 15 of the Local Government Debt Reform Act; (j) made  
10 for a qualified airport authority to pay interest or principal  
11 on general obligation bonds issued for the purpose of paying  
12 obligations due under, or financing airport facilities  
13 required to be acquired, constructed, installed or equipped  
14 pursuant to, contracts entered into before March 1, 1996 (but  
15 not including any amendments to such a contract taking effect  
16 on or after that date); (k) made to fund expenses of providing  
17 joint recreational programs for the handicapped under Section  
18 5-8 of the Park District Code or Section 11-95-14 of the  
19 Illinois Municipal Code; and (l) made for contributions to a  
20 firefighter's pension fund created under Article 4 of the  
21 Illinois Pension Code, to the extent of the amount certified  
22 under item (5) of Section 4-134 of the Illinois Pension Code.

23 "Debt service extension base" means an amount equal to that  
24 portion of the extension for a taxing district for the 1994  
25 levy year, or for those taxing districts subject to this Law in  
26 accordance with Section 18-213, except for those subject to

1 paragraph (2) of subsection (e) of Section 18-213, for the levy  
2 year in which the referendum making this Law applicable to the  
3 taxing district is held, or for those taxing districts subject  
4 to this Law in accordance with paragraph (2) of subsection (e)  
5 of Section 18-213 for the 1996 levy year, constituting an  
6 extension for payment of principal and interest on bonds issued  
7 by the taxing district without referendum, but not including  
8 excluded non-referendum bonds. For park districts (i) that were  
9 first subject to this Law in 1991 or 1995 and (ii) whose  
10 extension for the 1994 levy year for the payment of principal  
11 and interest on bonds issued by the park district without  
12 referendum (but not including excluded non-referendum bonds)  
13 was less than 51% of the amount for the 1991 levy year  
14 constituting an extension for payment of principal and interest  
15 on bonds issued by the park district without referendum (but  
16 not including excluded non-referendum bonds), "debt service  
17 extension base" means an amount equal to that portion of the  
18 extension for the 1991 levy year constituting an extension for  
19 payment of principal and interest on bonds issued by the park  
20 district without referendum (but not including excluded  
21 non-referendum bonds). The debt service extension base may be  
22 established or increased as provided under Section 18-212.  
23 "Excluded non-referendum bonds" means (i) bonds authorized by  
24 Public Act 88-503 and issued under Section 20a of the Chicago  
25 Park District Act for aquarium and museum projects; (ii) bonds  
26 issued under Section 15 of the Local Government Debt Reform

1 Act; or (iii) refunding obligations issued to refund or to  
2 continue to refund obligations initially issued pursuant to  
3 referendum.

4 "Special purpose extensions" include, but are not limited  
5 to, extensions for levies made on an annual basis for  
6 unemployment and workers' compensation, self-insurance,  
7 contributions to pension plans, and extensions made pursuant to  
8 Section 6-601 of the Illinois Highway Code for a road  
9 district's permanent road fund whether levied annually or not.  
10 The extension for a special service area is not included in the  
11 aggregate extension.

12 "Aggregate extension base" means the taxing district's  
13 last preceding aggregate extension as adjusted under Sections  
14 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
15 shall be made for the 2007 levy year and all subsequent levy  
16 years whenever one or more counties within which a taxing  
17 district is located (i) used estimated valuations or rates when  
18 extending taxes in the taxing district for the last preceding  
19 levy year that resulted in the over or under extension of  
20 taxes, or (ii) increased or decreased the tax extension for the  
21 last preceding levy year as required by Section 18-135(c).  
22 Whenever an adjustment is required under Section 18-135, the  
23 aggregate extension base of the taxing district shall be equal  
24 to the amount that the aggregate extension of the taxing  
25 district would have been for the last preceding levy year if  
26 either or both (i) actual, rather than estimated, valuations or

1 rates had been used to calculate the extension of taxes for the  
2 last levy year, or (ii) the tax extension for the last  
3 preceding levy year had not been adjusted as required by  
4 subsection (c) of Section 18-135.

5 "Levy year" has the same meaning as "year" under Section  
6 1-155.

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

1 assessment as applied to the first year final board of review  
2 market value. In addition, the county clerk in a county  
3 containing a population of 3,000,000 or more shall include in  
4 the 1997 recovered tax increment value for any school district,  
5 any recovered tax increment value that was applicable to the  
6 1995 tax year calculations.

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

11 "Recovered tax increment value" means, except as otherwise  
12 provided in this paragraph, the amount of the current year's  
13 equalized assessed value, in the first year after a  
14 municipality terminates the designation of an area as a  
15 redevelopment project area previously established under the  
16 Tax Increment Allocation Development Act in the Illinois  
17 Municipal Code, previously established under the Industrial  
18 Jobs Recovery Law in the Illinois Municipal Code, previously  
19 established under the Economic Development Project Area Tax  
20 Increment Act of 1995, or previously established under the  
21 Economic Development Area Tax Increment Allocation Act, of each  
22 taxable lot, block, tract, or parcel of real property in the  
23 redevelopment project area over and above the initial equalized  
24 assessed value of each property in the redevelopment project  
25 area. For the taxes which are extended for the 1997 levy year,  
26 the recovered tax increment value for a non-home rule taxing

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

26 Except as otherwise provided in this Section, "limiting



1 rate" means a fraction the numerator of which is the last  
2 preceding aggregate extension base times an amount equal to one  
3 plus the extension limitation defined in this Section and the  
4 denominator of which is the current year's equalized assessed  
5 value of all real property in the territory under the  
6 jurisdiction of the taxing district during the prior levy year.  
7 For those taxing districts that reduced their aggregate  
8 extension for the last preceding levy year, the highest  
9 aggregate extension in any of the last 3 preceding levy years  
10 shall be used for the purpose of computing the limiting rate.  
11 The denominator shall not include new property or the recovered  
12 tax increment value. If a new rate, a rate decrease, or a  
13 limiting rate increase has been approved at an election held  
14 after March 21, 2006, then (i) the otherwise applicable  
15 limiting rate shall be increased by the amount of the new rate  
16 or shall be reduced by the amount of the rate decrease, as the  
17 case may be, or (ii) in the case of a limiting rate increase,  
18 the limiting rate shall be equal to the rate set forth in the  
19 proposition approved by the voters for each of the years  
20 specified in the proposition, after which the limiting rate of  
21 the taxing district shall be calculated as otherwise provided.

22 (Source: P.A. 94-974, eff. 6-30-06; 94-976, eff. 6-30-06;  
23 94-1078, eff. 1-9-07; 95-90, eff. 1-1-08; 95-331, eff. 8-21-07;  
24 95-404, eff. 1-1-08; 95-876, eff. 8-21-08.)"; and

25 on page 1, line 5, by replacing "Section 19-3.5" with "Sections

1 19-3.5 and 19-3.10"; and

2 on page 1, line 11, by replacing "or 19-3.5" with ", 19-3.5, or  
3 19-3.10"; and

4 on page 29, immediately below line 8, by inserting the  
5 following:

6 (p-50) Notwithstanding the provisions of subsection (a) of  
7 this Section or of any other law, bonds issued pursuant to  
8 Section 19-3.10 of this Code shall not be considered  
9 indebtedness for purposes of any statutory limitation if the  
10 bonds are issued in an amount or amounts, including existing  
11 indebtedness of the school district, not in excess of 43% of  
12 the value of the taxable property in the district to be  
13 ascertained by the last assessment for State and county  
14 taxes."; and

15 on page 30, immediately below line 5, by inserting the  
16 following:

17 "(105 ILCS 5/19-3.10 new)

18 Sec. 19-3.10. Mine subsidence damaged building. Gillespie  
19 Community Unit School District 7 is authorized to issue bonds  
20 in not to exceed the amount of \$22,000,000 for the purpose of  
21 paying the cost of acquiring and improving a school site and  
22 building and equipping a new school building on the site to

1 replace all or a portion of a school building closed by the  
2 regional superintendent of schools pursuant to Section 3-14.22  
3 of this Code because of mine subsidence damage. The replacement  
4 building may be larger than the size of and offer more  
5 functions than the school building being replaced. Bonds issued  
6 pursuant to this Section may be issued without referendum and  
7 shall mature not more than 25 years from the date of  
8 issuance.".