

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 Section 18-195 as follows:

6 (35 ILCS 200/18-195)

7 Sec. 18-195. Limitation. Tax extensions made under
8 Sections 18-45 and 18-105 are further limited by the provisions
9 of this Law.

10 For those taxing districts that have levied in any previous
11 levy year for any funds included in the aggregate extension,
12 the county clerk shall extend a rate for the sum of these funds
13 that is no greater than the limiting rate.

14 For those taxing districts that have never levied for any
15 funds included in the aggregate extension, the county clerk
16 shall extend an amount no greater than the amount approved by
17 the voters in a referendum under Section 18-210.

18 If the county clerk is required to reduce the aggregate
19 extension of a taxing district by provisions of this Law, the
20 county clerk shall proportionally reduce the extension for each
21 fund unless otherwise requested by the taxing district.

22 Upon written request of the corporate authority of a
23 village, the county clerk shall calculate separate limiting

1 rates for the library funds and for the aggregate of the other
2 village funds in order to reduce the funds as may be required
3 under provisions of this Law. In calculating the limiting rate
4 for the library, the county clerk shall use only the part of
5 the aggregate extension base applicable to the library, and for
6 any rate increase or decrease factor under Section 18-230 the
7 county clerk shall use only any new rate or rate increase
8 applicable to the library funds and the part of the rate
9 applicable to the library in determining factors under that
10 Section. The county clerk shall calculate the limiting rate for
11 all other village funds using only the part of the aggregate
12 extension base not applicable to the library, and for any rate
13 increase or decrease factor under Section 18-230 the county
14 clerk shall use only any new rate or rate increase not
15 applicable to the library funds and the part of the rate not
16 applicable to the library in determining factors under that
17 Section. If the county clerk is required to reduce the
18 aggregate extension of the library portion of the levy, the
19 county clerk shall proportionally reduce the extension for each
20 library fund unless otherwise requested by the library board.
21 If the county clerk is required to reduce the aggregate
22 extension of the portion of the levy not applicable to the
23 library, the county clerk shall proportionally reduce the
24 extension for each fund not applicable to the library unless
25 otherwise requested by the village.

26 Beginning with the 1998 levy year upon written direction of

1 a county or township community mental health board, the county
2 clerk shall calculate separate limiting rates for the community
3 mental health funds and for the aggregate of the other county
4 or township funds in order to reduce the funds as may be
5 required under provisions of this Law. In calculating the
6 limiting rate for the community mental health funds, the county
7 clerk shall use only the part of the aggregate extension base
8 applicable to the community mental health funds; and for any
9 rate increase or decrease factor under Section 18-230, the
10 county clerk shall use only any new rate or rate increase
11 applicable to the community mental health funds and the part of
12 the rate applicable to the community mental health board in
13 determining factors under that Section. The county clerk shall
14 calculate the limiting rate for all other county or township
15 funds using only the part of the aggregate extension base not
16 applicable to community mental health funds; and for any rate
17 increase or decrease factor under Section 18-230, the county
18 clerk shall use only any new rate or rate increase not
19 applicable to the community mental health funds and the part of
20 the rate not applicable to the community mental health board in
21 determining factors under that Section. If the county clerk is
22 required to reduce the aggregate extension of the community
23 mental health board portion of the levy, the county clerk shall
24 proportionally reduce the extension for each community mental
25 health fund unless otherwise directed by the community mental
26 health board. If the county clerk is required to reduce the

1 aggregate extension of the portion of the levy not applicable
2 to the community mental health board, the county clerk shall
3 proportionally reduce the extension for each fund not
4 applicable to the community mental health board unless
5 otherwise directed by the county or township.

6 If the county is not subject to Section 1.1 or 1.2 of the
7 County Care for Persons with Developmental Disabilities Act,
8 then, beginning ~~Beginning~~ with the 2001 levy year, upon written
9 direction of a county or township board for care and treatment
10 of persons with a developmental disability, the county clerk
11 shall calculate separate limiting rates for the funds for
12 persons with a developmental disability and for the aggregate
13 of the other county or township funds in order to reduce the
14 funds as may be required under provisions of this Law. If the
15 county is subject to Section 1.1 or 1.2 of the County Care for
16 Persons with Developmental Disabilities Act, then, beginning
17 with the levy year in which the voters approve the tax under
18 Section 1.1 or 1.2 of that Act, the county clerk shall
19 calculate separate limiting rates for the funds for persons
20 with a developmental disability and for the aggregate of the
21 other county or township funds in order to reduce the funds as
22 may be required under provisions of this Law. In calculating
23 the limiting rate for the funds for persons with a
24 developmental disability, the county clerk shall use only the
25 part of the aggregate extension base applicable to the funds
26 for persons with a developmental disability; and for any rate

1 increase or decrease factor under Section 18-230, the county
2 clerk shall use only any new rate or rate increase applicable
3 to the funds for persons with a developmental disability and
4 the part of the rate applicable to the board for care and
5 treatment of persons with a developmental disability in
6 determining factors under that Section. The county clerk shall
7 calculate the limiting rate for all other county or township
8 funds using only the part of the aggregate extension base not
9 applicable to funds for persons with a developmental
10 disability; and for any rate increase or decrease factor under
11 Section 18-230, the county clerk shall use only any new rate or
12 rate increase not applicable to the funds for persons with a
13 developmental disability and the part of the rate not
14 applicable to the board for care and treatment of persons with
15 a developmental disability in determining factors under that
16 Section. If the county clerk is required to reduce the
17 aggregate extension of the board for care and treatment of
18 persons with a developmental disability portion of the levy,
19 the county clerk shall proportionally reduce the extension for
20 each fund for persons with a developmental disability unless
21 otherwise directed by the board for care and treatment of
22 persons with a developmental disability. If the county clerk is
23 required to reduce the aggregate extension of the portion of
24 the levy not applicable to the board for care and treatment of
25 persons with a developmental disability, the county clerk shall
26 proportionally reduce the extension for each fund not

1 applicable to the board for care and treatment of persons with
2 a developmental disability unless otherwise directed by the
3 county or township.

4 (Source: P.A. 90-339, eff. 8-8-97; 90-652, eff. 7-28-98;
5 91-859, eff. 6-22-00.)

6 Section 10. The County Care for Persons with Developmental
7 Disabilities Act is amended by changing Section 1 and by adding
8 Sections 1.1 and 1.2 as follows:

9 (55 ILCS 105/1) (from Ch. 91 1/2, par. 201)

10 Sec. 1. Facilities or services; tax levy. Any county may
11 provide facilities or services for the benefit of its residents
12 who are mentally retarded or under a developmental disability
13 and who are not eligible to participate in any such program
14 conducted under Article 14 of the School Code, or may contract
15 therefor with any privately or publicly operated entity which
16 provides facilities or services either in or out of such
17 county.

18 For such purpose, the county board may levy an annual tax
19 of not to exceed .1% upon all of the taxable property in the
20 county at the value thereof, as equalized or assessed by the
21 Department of Revenue. Taxes first levied under this Section on
22 or after the effective date of this amendatory Act of the 96th
23 General Assembly are subject to referendum approval under
24 Section 1.1 or 1.2 of this Act. Such tax shall be levied and

1 collected in the same manner as other county taxes, but shall
2 not be included in any limitation otherwise prescribed as to
3 the rate or amount of county taxes but shall be in addition
4 thereto and in excess thereof. When collected, such tax shall
5 be paid into a special fund in the county treasury, to be
6 designated as the "Fund for Persons With a Developmental
7 Disability", and shall be used only for the purpose specified
8 in this Section. The levying of this annual tax shall not
9 preclude the county from the use of other federal, State, or
10 local funds for the purpose of providing facilities or services
11 for the care and treatment of its residents who are mentally
12 retarded or under a developmental disability.

13 (Source: P.A. 88-380; 88-388.)

14 (55 ILCS 105/1.1 new)

15 Sec. 1.1. Petition for submission to referendum by county.

16 (a) If, on and after the effective date of this amendatory
17 Act of the 96th General Assembly, the county board passes an
18 ordinance or resolution as provided in Section 1 of this Act
19 asking that an annual tax may be levied for the purpose of
20 providing facilities or services set forth in that Section and
21 so instructs the county clerk, the clerk shall certify the
22 proposition to the proper election officials for submission at
23 the next general county election. The proposition shall be in
24 substantially the following form:

25 Shall.....County levy an annual tax not to exceed 0.1%

1 upon the equalized assessed value of all taxable property
2 in the county for the purposes of providing facilities or
3 services for the benefit of its residents who are mentally
4 retarded or under a developmental disability and who are
5 not eligible to participate in any program provided under
6 Article 14 of the School Code, 105 ILCS 5/14.1-1.01 et
7 seq., including contracting for those facilities or
8 services with any privately or publicly operated entity
9 that provides those facilities or services either in or out
10 of the county?

11 (b) If a majority of the votes cast upon the proposition
12 are in favor thereof, such tax levy shall be authorized and the
13 county shall levy a tax not to exceed the rate set forth in
14 Section 1 of this Act.

15 (55 ILCS 105/1.2 new)

16 Sec. 1.2. Petition for submission to referendum by
17 electors.

18 (a) Whenever a petition for submission to referendum by the
19 electors which requests the establishment and maintenance of
20 facilities or services for the benefit of its residents with a
21 developmental disability and the levy of an annual tax not to
22 exceed 0.1% upon all the taxable property in the county at the
23 value thereof, as equalized or assessed by the Department of
24 Revenue, is signed by electors of the county equal in number to
25 at least 10% of the total votes cast for the office that

1 received the greatest total number of votes at the last
2 preceding general county election and is presented to the
3 county clerk, the clerk shall certify the proposition to the
4 proper election authorities for submission at the next general
5 county election. The proposition shall be in substantially the
6 following form:

7 Shall.....County levy an annual tax not to exceed 0.1%
8 upon the equalized assessed value of all taxable property
9 in the county for the purposes of establishing and
10 maintaining facilities or services for the benefit of its
11 residents who are mentally retarded or under a
12 developmental disability and who are not eligible to
13 participate in any program provided under Article 14 of the
14 School Code, 105 ILCS 5/14.1-1.01 et seq., including
15 contracting for those facilities or services with any
16 privately or publicly operated entity that provides those
17 facilities or services either in or out of the county?

18 (b) If a majority of the votes cast upon the proposition
19 are in favor thereof, such tax levy shall be authorized and the
20 county shall levy a tax not to exceed the rate set forth in
21 Section 1 of this Act.

22 (55 ILCS 105/2 rep.)

23 Section 15. The County Care for Persons with Developmental
24 Disabilities Act is amended by repealing Section 2.

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

1 becoming law.