



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

SB1750

Introduced 2/19/2009, by Sen. Michael Noland

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185

405 ILCS 20/4

405 ILCS 20/5

from Ch. 91 1/2, par. 304

from Ch. 91 1/2, par. 305

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that the term "aggregate extension" does not include special purpose extensions made for community mental health purposes. Amends the Community Mental Health Act. Provides that, if a governmental unit levies a tax for community mental health purposes at a rate of less than 0.15%, that levy may be increased to not more than 0.15% by submitting the question to the voters. Effective immediately.

LRB096 08969 HLH 19107 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

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 18-185 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

1 its 1990 equalized assessed value within any county or counties  
2 contiguous to a county with 3,000,000 or more inhabitants.  
3 Beginning with the 1995 levy year, "taxing district" includes  
4 only each non-home rule taxing district subject to this Law  
5 before the 1995 levy year and each non-home rule taxing  
6 district not subject to this Law before the 1995 levy year  
7 having the majority of its 1994 equalized assessed value in an  
8 affected county or counties. Beginning with the levy year in  
9 which this Law becomes applicable to a taxing district as  
10 provided in Section 18-213, "taxing district" also includes  
11 those taxing districts made subject to this Law as provided in  
12 Section 18-213.

13 "Aggregate extension" for taxing districts to which this  
14 Law applied before the 1995 levy year means the annual  
15 corporate extension for the taxing district and those special  
16 purpose extensions that are made annually for the taxing  
17 district, excluding special purpose extensions: (a) made for  
18 the taxing district to pay interest or principal on general  
19 obligation bonds that were approved by referendum; (b) made for  
20 any taxing district to pay interest or principal on general  
21 obligation bonds issued before October 1, 1991; (c) made for  
22 any taxing district to pay interest or principal on bonds  
23 issued to refund or continue to refund those bonds issued  
24 before October 1, 1991; (d) made for any taxing district to pay  
25 interest or principal on bonds issued to refund or continue to  
26 refund bonds issued after October 1, 1991 that were approved by

1 referendum; (e) made for any taxing district to pay interest or  
2 principal on revenue bonds issued before October 1, 1991 for  
3 payment of which a property tax levy or the full faith and  
4 credit of the unit of local government is pledged; however, a  
5 tax for the payment of interest or principal on those bonds  
6 shall be made only after the governing body of the unit of  
7 local government finds that all other sources for payment are  
8 insufficient to make those payments; (f) made for payments  
9 under a building commission lease when the lease payments are  
10 for the retirement of bonds issued by the commission before  
11 October 1, 1991, to pay for the building project; (g) made for  
12 payments due under installment contracts entered into before  
13 October 1, 1991; (h) made for payments of principal and  
14 interest on bonds issued under the Metropolitan Water  
15 Reclamation District Act to finance construction projects  
16 initiated before October 1, 1991; (i) made for payments of  
17 principal and interest on limited bonds, as defined in Section  
18 3 of the Local Government Debt Reform Act, in an amount not to  
19 exceed the debt service extension base less the amount in items  
20 (b), (c), (e), and (h) of this definition for non-referendum  
21 obligations, except obligations initially issued pursuant to  
22 referendum; (j) made for payments of principal and interest on  
23 bonds issued under Section 15 of the Local Government Debt  
24 Reform Act; (k) made by a school district that participates in  
25 the Special Education District of Lake County, created by  
26 special education joint agreement under Section 10-22.31 of the

1 School Code, for payment of the school district's share of the  
2 amounts required to be contributed by the Special Education  
3 District of Lake County to the Illinois Municipal Retirement  
4 Fund under Article 7 of the Illinois Pension Code; the amount  
5 of any extension under this item (k) shall be certified by the  
6 school district to the county clerk; (l) made to fund expenses  
7 of providing joint recreational programs for the handicapped  
8 under Section 5-8 of the Park District Code or Section 11-95-14  
9 of the Illinois Municipal Code; (m) made for temporary  
10 relocation loan repayment purposes pursuant to Sections 2-3.77  
11 and 17-2.2d of the School Code; (n) made for payment of  
12 principal and interest on any bonds issued under the authority  
13 of Section 17-2.2d of the School Code; ~~and~~ (o) made for  
14 contributions to a firefighter's pension fund created under  
15 Article 4 of the Illinois Pension Code, to the extent of the  
16 amount certified under item (5) of Section 4-134 of the  
17 Illinois Pension Code; and (p) made for community mental health  
18 purposes as provided in the Community Mental Health Act.

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

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

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

1 firefighter's pension fund created under Article 4 of the  
2 Illinois Pension Code, to the extent of the amount certified  
3 under item (5) of Section 4-134 of the Illinois Pension Code;  
4 ~~and~~ (q) made by Ford Heights School District 169 under Section  
5 17-9.02 of the School Code; and (r) made for community mental  
6 health purposes as provided in the Community Mental Health Act.

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



1 the referendum making this Law applicable to the taxing  
2 district is held; (e) made for any taxing district to pay  
3 interest or principal on revenue bonds issued before the date  
4 on which the referendum making this Law applicable to the  
5 taxing district is held for payment of which a property tax  
6 levy or the full faith and credit of the unit of local  
7 government is pledged; however, a tax for the payment of  
8 interest or principal on those bonds shall be made only after  
9 the governing body of the unit of local government finds that  
10 all 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 the date on which the  
14 referendum making this Law applicable to the taxing district is  
15 held to pay for the building project; (g) made for payments due  
16 under installment contracts entered into before the date on  
17 which the referendum making this Law applicable to the taxing  
18 district is held; (h) made for payments of principal and  
19 interest on limited bonds, as defined in Section 3 of the Local  
20 Government Debt Reform Act, in an amount not to exceed the debt  
21 service extension base less the amount in items (b), (c), and  
22 (e) of this definition for non-referendum obligations, except  
23 obligations initially issued pursuant to referendum; (i) made  
24 for payments of principal and interest on bonds issued under  
25 Section 15 of the Local Government Debt Reform Act; (j) made  
26 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 community mental health purposes as provided  
14 in the Community Mental Health Act.

15 "Aggregate extension" for all taxing districts to which  
16 this Law applies in accordance with 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 effective date of this amendatory Act of 1997; (c) made for  
25 any taxing district to pay interest or principal on bonds  
26 issued to refund or continue to refund those bonds issued

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

1 Section 15 of the Local Government Debt Reform Act; (j) made  
2 for a qualified airport authority to pay interest or principal  
3 on general obligation bonds issued for the purpose of paying  
4 obligations due under, or financing airport facilities  
5 required to be acquired, constructed, installed or equipped  
6 pursuant to, contracts entered into before March 1, 1996 (but  
7 not including any amendments to such a contract taking effect  
8 on or after that date); (k) made to fund expenses of providing  
9 joint recreational programs for the handicapped under Section  
10 5-8 of the Park District Code or Section 11-95-14 of the  
11 Illinois Municipal Code; ~~and~~ (l) made for contributions to a  
12 firefighter's pension fund created under Article 4 of the  
13 Illinois Pension Code, to the extent of the amount certified  
14 under item (5) of Section 4-134 of the Illinois Pension Code;  
15 and (m) made for community mental health purposes as provided  
16 in the Community Mental Health Act.

17 "Debt service extension base" means an amount equal to that  
18 portion of the extension for a taxing district for the 1994  
19 levy year, or for those taxing districts subject to this Law in  
20 accordance with Section 18-213, except for those subject to  
21 paragraph (2) of subsection (e) of Section 18-213, for the levy  
22 year in which the referendum making this Law applicable to the  
23 taxing district is held, or for those taxing districts subject  
24 to this Law in accordance with paragraph (2) of subsection (e)  
25 of Section 18-213 for the 1996 levy year, constituting an  
26 extension for payment of principal and interest on bonds issued

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

24 "Special purpose extensions" include, but are not limited  
25 to, extensions for levies made on an annual basis for  
26 unemployment and workers' compensation, self-insurance,

1 contributions to pension plans, and extensions made pursuant to  
2 Section 6-601 of the Illinois Highway Code for a road  
3 district's permanent road fund whether levied annually or not.  
4 The extension for a special service area is not included in the  
5 aggregate extension.

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

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

1 "New property" means (i) the assessed value, after final  
2 board of review or board of appeals action, of new improvements  
3 or additions to existing improvements on any parcel of real  
4 property that increase the assessed value of that real property  
5 during the levy year multiplied by the equalization factor  
6 issued by the Department under Section 17-30, (ii) the assessed  
7 value, after final board of review or board of appeals action,  
8 of real property not exempt from real estate taxation, which  
9 real property was exempt from real estate taxation for any  
10 portion of the immediately preceding levy year, multiplied by  
11 the equalization factor issued by the Department under Section  
12 17-30, including the assessed value, upon final stabilization  
13 of occupancy after new construction is complete, of any real  
14 property located within the boundaries of an otherwise or  
15 previously exempt military reservation that is intended for  
16 residential use and owned by or leased to a private corporation  
17 or other entity, and (iii) in counties that classify in  
18 accordance with Section 4 of Article IX of the Illinois  
19 Constitution, an incentive property's additional assessed  
20 value resulting from a scheduled increase in the level of  
21 assessment as applied to the first year final board of review  
22 market value. In addition, the county clerk in a county  
23 containing a population of 3,000,000 or more shall include in  
24 the 1997 recovered tax increment value for any school district,  
25 any recovered tax increment value that was applicable to the  
26 1995 tax year calculations.

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

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



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

20 Except as otherwise provided in this Section, "limiting  
21 rate" means a fraction the numerator of which is the last  
22 preceding aggregate extension base times an amount equal to one  
23 plus the extension limitation defined in this Section and the  
24 denominator of which is the current year's equalized assessed  
25 value of all real property in the territory under the  
26 jurisdiction of the taxing district during the prior levy year.

1 For those taxing districts that reduced their aggregate  
2 extension for the last preceding levy year, the highest  
3 aggregate extension in any of the last 3 preceding levy years  
4 shall be used for the purpose of computing the limiting rate.  
5 The denominator shall not include new property or the recovered  
6 tax increment value. If a new rate, a rate decrease, or a  
7 limiting rate increase has been approved at an election held  
8 after March 21, 2006, then (i) the otherwise applicable  
9 limiting rate shall be increased by the amount of the new rate  
10 or shall be reduced by the amount of the rate decrease, as the  
11 case may be, or (ii) in the case of a limiting rate increase,  
12 the limiting rate shall be equal to the rate set forth in the  
13 proposition approved by the voters for each of the years  
14 specified in the proposition, after which the limiting rate of  
15 the taxing district shall be calculated as otherwise provided.  
16 (Source: P.A. 94-974, eff. 6-30-06; 94-976, eff. 6-30-06;  
17 94-1078, eff. 1-9-07; 95-90, eff. 1-1-08; 95-331, eff. 8-21-07;  
18 95-404, eff. 1-1-08; 95-876, eff. 8-21-08.)

19 Section 10. The Community Mental Health Act is amended by  
20 changing Sections 4, 5, 6, and 7 as follows:

21 (405 ILCS 20/4) (from Ch. 91 1/2, par. 304)

22 Sec. 4. In order to provide the necessary funds or to  
23 supplement existing funds for such community mental health  
24 facilities and services, including facilities and services for

1 the person with a developmental disability or a substance use  
2 disorder, the governing body of any governmental unit, subject  
3 to the provisions of Section 5, may levy an annual tax of not  
4 to exceed .15% upon all of the taxable property in such  
5 governmental unit at the value thereof, as equalized or  
6 assessed by the Department of Revenue. If a governmental unit  
7 levies a tax under this Section at a rate of less than 0.15%,  
8 that levy may be increased to not more than 0.15% as provided  
9 in Section 5 of this Act. Such tax shall be levied and  
10 collected in the same manner as other governmental unit taxes,  
11 but shall not be included in any limitation otherwise  
12 prescribed as to the rate or amount of governmental unit taxes,  
13 but shall be in addition thereto and in excess thereof.

14 When collected, such tax shall be paid into a special fund  
15 to be designated as the "Community Mental Health Fund" which  
16 shall, upon authorization by the appropriate governmental  
17 unit, be administered by the community mental health board and  
18 used only for the purposes specified in this Act. Nothing  
19 contained herein shall in any way preclude the use of other  
20 funds available for such purposes under any existing Federal,  
21 State or local statute. Interest earned from moneys deposited  
22 in this Fund shall only be used for purposes which are  
23 authorized by this Act.

24 In any city, village, incorporated town, or township which  
25 levies a tax for the purpose of providing community mental  
26 health facilities and services and part or all of such city,

1 village, incorporated town, or township is in a county or  
2 township, as the case may be, which levies a tax to provide  
3 community mental health facilities and services under the  
4 provisions of this Act, such county or township, as the case  
5 may be, shall pay to such city, village, incorporated town, or  
6 township, as the case may be, the entire amount collected from  
7 taxes under this Section on property subject to a tax which any  
8 city, village, incorporated town, or township thereof levies to  
9 provide community mental health facilities and services.

10 Whenever any city, village, incorporated town, or township  
11 receives any payments from a county or township as provided  
12 above, such city, village, incorporated town, or township shall  
13 reduce and abate from the tax levied by the authority of this  
14 Section a rate which would produce an amount equal to the  
15 amount received from such county or township.

16 (Source: P.A. 95-336, eff. 8-21-07.)

17 (405 ILCS 20/5) (from Ch. 91 1/2, par. 305)

18 Sec. 5.

19 (a) When the governing body of a governmental unit passes a  
20 resolution as provided in Section 4 asking that an annual tax  
21 may be levied for the purpose of providing such mental health  
22 facilities and services, including facilities and services for  
23 the person with a developmental disability or a substance use  
24 disorder, in the community and so instructs the clerk of the  
25 governmental unit such clerk shall certify the proposition to

1 the proper election officials for submission at a regular  
2 election in accordance with the general election law. The  
3 proposition shall be in the following form:

4 -----

5	Shall..... (governmental	
6	unit) levy an annual tax of not to	YES
7	exceed .15% for the purpose of providing	
8	community mental health facilities and	-----
9	services including facilities and services	
10	for the person with a developmental	NO
11	disability or a substance use disorder?	

12 -----

13 (b) If the governing body of a governmental unit passes a  
14 resolution as provided in Section 4 asking that the annual tax  
15 be increased, it shall so instruct the clerk of the  
16 governmental unit, and the clerk shall certify the proposition  
17 to the proper election officials for submission at a regular  
18 election in accordance with the general election law. The  
19 proposition shall be in the following form:

20 "Shall the tax imposed by (governmental unit) for the  
21 purpose of providing community mental health facilities  
22 and services, including facilities and services for  
23 persons with a developmental disability or substance use  
24 disorder be increased to (not more than 0.15%)?"

25 (c) If a majority of all the votes cast upon the  
26 proposition are for the levy or increase of such tax, the

1 governing body of such governmental unit shall thereafter  
2 annually levy a tax not to exceed the rate set forth in Section  
3 4. Thereafter, the governing body shall in the annual  
4 appropriation bill appropriate from such funds such sum or sums  
5 of money as may be deemed necessary, based upon the community  
6 mental health board's budget, the board's annual mental health  
7 report, and the local mental health plan to defray necessary  
8 expenses and liabilities in providing for such community mental  
9 health facilities and services.

10 (Source: P.A. 95-336, eff. 8-21-07.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.