

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 18-185 and 18-190 and by adding Section 18-190.3 as  
6 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  
16 12-month calendar year preceding the levy year or (b) the rate  
17 of increase approved by voters under Section 18-205.

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

21 "Taxing district" has the same meaning provided in Section  
22 1-150, except as otherwise provided in this Section. For the  
23 1991 through 1994 levy years only, "taxing district" includes

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

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

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

1 special education joint agreement under Section 10-22.31 of the  
2 School Code, for payment of the school district's share of the  
3 amounts required to be contributed by the Special Education  
4 District of Lake County to the Illinois Municipal Retirement  
5 Fund under Article 7 of the Illinois Pension Code; the amount  
6 of any extension under this item (k) shall be certified by the  
7 school district to the county clerk; (l) made to fund expenses  
8 of providing joint recreational programs for the handicapped  
9 under Section 5-8 of the Park District Code or Section 11-95-14  
10 of the Illinois Municipal Code; (m) made for temporary  
11 relocation loan repayment purposes pursuant to Sections 2-3.77  
12 and 17-2.2d of the School Code; (n) made for payment of  
13 principal and interest on any bonds issued under the authority  
14 of Section 17-2.2d of the School Code; (o) made for  
15 contributions to a firefighter's pension fund created under  
16 Article 4 of the Illinois Pension Code, to the extent of the  
17 amount certified under item (5) of Section 4-134 of the  
18 Illinois Pension Code; and (p) made for road purposes in the  
19 first year after a township assumes the rights, powers, duties,  
20 assets, property, liabilities, obligations, and  
21 responsibilities of a road district abolished under the  
22 provisions of Section 6-133 of the Illinois Highway Code.

23 "Aggregate extension" for the taxing districts to which  
24 this Law did not apply before the 1995 levy year (except taxing  
25 districts subject to this Law in accordance with Section  
26 18-213) means the annual corporate extension for the taxing

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

1 projects initiated before October 1, 1991; (h-4) made for  
2 stormwater management purposes by the Metropolitan Water  
3 Reclamation District of Greater Chicago under Section 12 of the  
4 Metropolitan Water Reclamation District Act; (i) made for  
5 payments of principal and interest on limited bonds, as defined  
6 in Section 3 of the Local Government Debt Reform Act, in an  
7 amount not to exceed the debt service extension base less the  
8 amount in items (b), (c), and (e) of this definition for  
9 non-referendum obligations, except obligations initially  
10 issued pursuant to referendum and bonds described in subsection  
11 (h) of this definition; (j) made for payments of principal and  
12 interest on bonds issued under Section 15 of the Local  
13 Government Debt Reform Act; (k) made for payments of principal  
14 and interest on bonds authorized by Public Act 88-503 and  
15 issued under Section 20a of the Chicago Park District Act for  
16 aquarium or museum projects; (l) made for payments of principal  
17 and interest on bonds authorized by Public Act 87-1191 or  
18 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
19 County Forest Preserve District Act, (ii) issued under Section  
20 42 of the Cook County Forest Preserve District Act for  
21 zoological park projects, or (iii) issued under Section 44.1 of  
22 the Cook County Forest Preserve District Act for botanical  
23 gardens projects; (m) made pursuant to Section 34-53.5 of the  
24 School Code, whether levied annually or not; (n) made to fund  
25 expenses of providing joint recreational programs for the  
26 handicapped under Section 5-8 of the Park District Code or

1 Section 11-95-14 of the Illinois Municipal Code; (o) made by  
2 the Chicago Park District for recreational programs for the  
3 handicapped under subsection (c) of Section 7.06 of the Chicago  
4 Park District Act; (p) made for contributions to a  
5 firefighter's pension fund created under Article 4 of the  
6 Illinois Pension Code, to the extent of the amount certified  
7 under item (5) of Section 4-134 of the Illinois Pension Code;  
8 and (q) made by Ford Heights School District 169 under Section  
9 17-9.02 of the School Code.

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

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



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

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

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

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

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

1 of Section 18-213 for the 1996 levy year, constituting an  
2 extension for payment of principal and interest on bonds issued  
3 by the taxing district without referendum, but not including  
4 excluded non-referendum bonds. For park districts (i) that were  
5 first subject to this Law in 1991 or 1995 and (ii) whose  
6 extension for the 1994 levy year for the payment of principal  
7 and interest on bonds issued by the park district without  
8 referendum (but not including excluded non-referendum bonds)  
9 was less than 51% of the amount for the 1991 levy year  
10 constituting an extension for payment of principal and interest  
11 on bonds issued by the park district without referendum (but  
12 not including excluded non-referendum bonds), "debt service  
13 extension base" means an amount equal to that portion of the  
14 extension for the 1991 levy year constituting an extension for  
15 payment of principal and interest on bonds issued by the park  
16 district without referendum (but not including excluded  
17 non-referendum bonds). A debt service extension base  
18 established or increased at any time pursuant to any provision  
19 of this Law, except Section 18-212, shall be increased each  
20 year commencing with the later of (i) the 2009 levy year or  
21 (ii) the first levy year in which this Law becomes applicable  
22 to the taxing district, by the lesser of 5% or the percentage  
23 increase in the Consumer Price Index during the 12-month  
24 calendar year preceding the levy year. The debt service  
25 extension base may be established or increased as provided  
26 under Section 18-212. "Excluded non-referendum bonds" means

1 (i) bonds authorized by Public Act 88-503 and issued under  
2 Section 20a of the Chicago Park District Act for aquarium and  
3 museum projects; (ii) bonds issued under Section 15 of the  
4 Local Government Debt Reform Act; or (iii) refunding  
5 obligations issued to refund or to continue to refund  
6 obligations initially issued pursuant to referendum.

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

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

1 to the amount that the aggregate extension of the taxing  
2 district would have been for the last preceding levy year if  
3 either or both (i) actual, rather than estimated, valuations or  
4 rates had been used to calculate the extension of taxes for the  
5 last levy year, or (ii) the tax extension for the last  
6 preceding levy year had not been adjusted as required by  
7 subsection (c) of Section 18-135.

8 "Levy year" has the same meaning as "year" under Section  
9 1-155.

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

1 accordance with Section 4 of Article IX of the Illinois  
2 Constitution, an incentive property's additional assessed  
3 value resulting from a scheduled increase in the level of  
4 assessment as applied to the first year final board of review  
5 market value. In addition, the county clerk in a county  
6 containing a population of 3,000,000 or more shall include in  
7 the 1997 recovered tax increment value for any school district,  
8 any recovered tax increment value that was applicable to the  
9 1995 tax year calculations.

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

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

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



1 initial equalized assessed value of that real property before  
2 removal from the redevelopment project area.

3 Except as otherwise provided in this Section, "limiting  
4 rate" means a fraction the numerator of which is the last  
5 preceding aggregate extension base times an amount equal to one  
6 plus the extension limitation defined in this Section and the  
7 denominator of which is the current year's equalized assessed  
8 value of all real property in the territory under the  
9 jurisdiction of the taxing district during the prior levy year.  
10 If an increase in the district's aggregate extension has been  
11 approved by referendum on or after January 1, 2014, then, for  
12 the year for which the increase has been approved, the limiting  
13 rate for that district shall be a fraction, the numerator of  
14 which is the sum of (i) the last preceding aggregate extension  
15 base times an amount equal to one plus the extension limitation  
16 defined in this Section and (ii) the amount of the increase  
17 approved by referendum under Section 18-190.3 of this Law, and  
18 the denominator of which is the current year's equalized  
19 assessed value of all real property in the territory under the  
20 jurisdiction of the taxing district during the prior levy year.  
21 For those taxing districts that reduced their aggregate  
22 extension for the last preceding levy year, the highest  
23 aggregate extension in any of the last 3 preceding levy years  
24 shall be used for the purpose of computing the limiting rate.  
25 The denominator shall not include new property or the recovered  
26 tax increment value. If a new rate, a rate decrease, or a

1 limiting rate increase has been approved at an election held  
2 after March 21, 2006, then (i) the otherwise applicable  
3 limiting rate shall be increased by the amount of the new rate  
4 or shall be reduced by the amount of the rate decrease, as the  
5 case may be, or (ii) in the case of a limiting rate increase,  
6 the limiting rate shall be equal to the rate set forth in the  
7 proposition approved by the voters for each of the years  
8 specified in the proposition, after which the limiting rate of  
9 the taxing district shall be calculated as otherwise provided.

10 (Source: P.A. 96-501, eff. 8-14-09; 96-517, eff. 8-14-09;  
11 96-1000, eff. 7-2-10; 96-1202, eff. 7-22-10; 97-611, eff.  
12 1-1-12.)

13 (35 ILCS 200/18-190)

14 Sec. 18-190. Direct referendum; new rate or increased  
15 limiting rate.

16 (a) If a new rate is authorized by statute to be imposed  
17 without referendum or is subject to a backdoor referendum, as  
18 defined in Section 28-2 of the Election Code, the governing  
19 body of the affected taxing district before levying the new  
20 rate shall submit the new rate to direct referendum under the  
21 provisions of this Section and of Article 28 of the Election  
22 Code. Notwithstanding the provisions, requirements, or  
23 limitations of any other law, any tax levied for the 2005 levy  
24 year and all subsequent levy years by any taxing district  
25 subject to this Law may be extended at a rate exceeding the

1 rate established for that tax by referendum or statute,  
2 provided that the rate does not exceed the statutory ceiling  
3 above which the tax is not authorized to be further increased  
4 either by referendum or in any other manner. Notwithstanding  
5 the provisions, requirements, or limitations of any other law,  
6 all taxing districts subject to this Law shall follow the  
7 provisions of this Section whenever seeking referenda approval  
8 after March 21, 2006 to (i) levy a new tax rate authorized by  
9 statute or (ii) increase the limiting rate applicable to the  
10 taxing district. Notwithstanding any other provision of law, no  
11 referendum to increase a limiting rate may be submitted to the  
12 voters on or after January 1, 2014. All taxing districts  
13 subject to this Law are authorized to seek referendum approval  
14 of each proposition described and set forth in this Section.

15 The proposition seeking to obtain referendum approval to  
16 levy a new tax rate as authorized in clause (i) shall be in  
17 substantially the following form:

18 Shall ... (insert legal name, number, if any, and  
19 county or counties of taxing district and geographic or  
20 other common name by which a school or community college  
21 district is known and referred to), Illinois, be authorized  
22 to levy a new tax for ... purposes and have an additional  
23 tax of ...% of the equalized assessed value of the taxable  
24 property therein extended for such purposes?

25 The votes must be recorded as "Yes" or "No".

26 The proposition seeking to obtain referendum approval to

1 increase the limiting rate as authorized in clause (ii) shall  
2 be in substantially the following form:

3           Shall the limiting rate under the Property Tax  
4 Extension Limitation Law for ... (insert legal name,  
5 number, if any, and county or counties of taxing district  
6 and geographic or other common name by which a school or  
7 community college district is known and referred to),  
8 Illinois, be increased by an additional amount equal to  
9 ...% above the limiting rate for the purpose of...(insert  
10 purpose) for levy year ... (insert the most recent levy  
11 year for which the limiting rate of the taxing district is  
12 known at the time the submission of the proposition is  
13 initiated by the taxing district) and be equal to ...% of  
14 the equalized assessed value of the taxable property  
15 therein for levy year(s) (insert each levy year for which  
16 the increase will be applicable, which years must be  
17 consecutive and may not exceed 4)?

18           The votes must be recorded as "Yes" or "No".

19           The ballot for any proposition submitted pursuant to this  
20 Section shall have printed thereon, but not as a part of the  
21 proposition submitted, only the following supplemental  
22 information (which shall be supplied to the election authority  
23 by the taxing district) in substantially the following form:

24           (1) The approximate amount of taxes extendable at the  
25 most recently extended limiting rate is \$..., and the  
26 approximate amount of taxes extendable if the proposition

1 is approved is \$....

2 (2) For the ... (insert the first levy year for which  
3 the new rate or increased limiting rate will be applicable)  
4 levy year the approximate amount of the additional tax  
5 extendable against property containing a single family  
6 residence and having a fair market value at the time of the  
7 referendum of \$100,000 is estimated to be \$....

8 (3) Based upon an average annual percentage increase  
9 (or decrease) in the market value of such property of %...  
10 (insert percentage equal to the average annual percentage  
11 increase or decrease for the prior 3 levy years, at the  
12 time the submission of the proposition is initiated by the  
13 taxing district, in the amount of (A) the equalized  
14 assessed value of the taxable property in the taxing  
15 district less (B) the new property included in the  
16 equalized assessed value), the approximate amount of the  
17 additional tax extendable against such property for the ...  
18 levy year is estimated to be \$... and for the ... levy year  
19 is estimated to be \$ ....

20 (4) If the proposition is approved, the aggregate  
21 extension for ... (insert each levy year for which the  
22 increase will apply) will be determined by the limiting  
23 rate set forth in the proposition, rather than the  
24 otherwise applicable limiting rate calculated under the  
25 provisions of the Property Tax Extension Limitation Law  
26 (commonly known as the Property Tax Cap Law).

1 The approximate amount of taxes extendable shown in paragraph  
2 (1) shall be computed upon the last known equalized assessed  
3 value of taxable property in the taxing district (at the time  
4 the submission of the proposition is initiated by the taxing  
5 district). Paragraph (3) shall be included only if the  
6 increased limiting rate will be applicable for more than one  
7 levy year and shall list each levy year for which the increased  
8 limiting rate will be applicable. The additional tax shown for  
9 each levy year shall be the approximate dollar amount of the  
10 increase over the amount of the most recently completed  
11 extension at the time the submission of the proposition is  
12 initiated by the taxing district. The approximate amount of the  
13 additional taxes extendable shown in paragraphs (2) and (3)  
14 shall be calculated by multiplying \$100,000 (the fair market  
15 value of the property without regard to any property tax  
16 exemptions) by (i) the percentage level of assessment  
17 prescribed for that property by statute, or by ordinance of the  
18 county board in counties that classify property for purposes of  
19 taxation in accordance with Section 4 of Article IX of the  
20 Illinois Constitution; (ii) the most recent final equalization  
21 factor certified to the county clerk by the Department of  
22 Revenue at the time the taxing district initiates the  
23 submission of the proposition to the electors; and (iii) either  
24 the new rate or the amount by which the limiting rate is to be  
25 increased. This amendatory Act of the 97th General Assembly is  
26 intended to clarify the existing requirements of this Section,

1 and shall not be construed to validate any prior non-compliant  
2 referendum language. Paragraph (4) shall be included if the  
3 proposition concerns a limiting rate increase but shall not be  
4 included if the proposition concerns a new rate. Any notice  
5 required to be published in connection with the submission of  
6 the proposition shall also contain this supplemental  
7 information and shall not contain any other supplemental  
8 information regarding the proposition. Any error,  
9 miscalculation, or inaccuracy in computing any amount set forth  
10 on the ballot and in the notice that is not deliberate shall  
11 not invalidate or affect the validity of any proposition  
12 approved. Notice of the referendum shall be published and  
13 posted as otherwise required by law, and the submission of the  
14 proposition shall be initiated as provided by law.

15 If a majority of all ballots cast on the proposition are in  
16 favor of the proposition, the following provisions shall be  
17 applicable to the extension of taxes for the taxing district:

18 (A) a new tax rate shall be first effective for the  
19 levy year in which the new rate is approved;

20 (B) if the proposition provides for a new tax rate, the  
21 taxing district is authorized to levy a tax after the  
22 canvass of the results of the referendum by the election  
23 authority for the purposes for which the tax is authorized;

24 (C) a limiting rate increase shall be first effective  
25 for the levy year in which the limiting rate increase is  
26 approved, provided that the taxing district may elect to

1           have a limiting rate increase be effective for the levy  
2           year prior to the levy year in which the limiting rate  
3           increase is approved unless the extension of taxes for the  
4           prior levy year occurs 30 days or less after the canvass of  
5           the results of the referendum by the election authority in  
6           any county in which the taxing district is located;

7           (D) in order for the limiting rate increase to be first  
8           effective for the levy year prior to the levy year of the  
9           referendum, the taxing district must certify its election  
10          to have the limiting rate increase be effective for the  
11          prior levy year to the clerk of each county in which the  
12          taxing district is located not more than 2 days after the  
13          date the results of the referendum are canvassed by the  
14          election authority; and

15          (E) if the proposition provides for a limiting rate  
16          increase, the increase may be effective regardless of  
17          whether the proposition is approved before or after the  
18          taxing district adopts or files its levy for any levy year.

19          Rates required to extend taxes on levies subject to a  
20          backdoor referendum in each year there is a levy are not new  
21          rates or rate increases under this Section if a levy has been  
22          made for the fund in one or more of the preceding 3 levy years.  
23          Changes made by this amendatory Act of 1997 to this Section in  
24          reference to rates required to extend taxes on levies subject  
25          to a backdoor referendum in each year there is a levy are  
26          declarative of existing law and not a new enactment.



1           (b) Whenever other applicable law authorizes a taxing  
2 district subject to the limitation with respect to its  
3 aggregate extension provided for in this Law to issue bonds or  
4 other obligations either without referendum or subject to  
5 backdoor referendum, the taxing district may elect for each  
6 separate bond issuance to submit the question of the issuance  
7 of the bonds or obligations directly to the voters of the  
8 taxing district, and if the referendum passes the taxing  
9 district is not required to comply with any backdoor referendum  
10 procedures or requirements set forth in the other applicable  
11 law. The direct referendum shall be initiated by ordinance or  
12 resolution of the governing body of the taxing district, and  
13 the question shall be certified to the proper election  
14 authorities in accordance with the provisions of the Election  
15 Code.

16           (Source: P.A. 96-764, eff. 8-25-09; 97-1087, eff. 8-24-12.)

17           (35 ILCS 200/18-190.3 new)

18           Sec. 18-190.3. Direct referendum; increased aggregate  
19 extension. Notwithstanding the provisions, requirements, or  
20 limitations of any other law, all taxing districts subject to  
21 this Law shall follow the provisions of this Section whenever  
22 seeking referendum approval on or after January 1, 2014 to  
23 increase the aggregate extension applicable to the taxing  
24 district.

25           The proposition seeking to obtain referendum approval to

1 increase the aggregate extension shall be in substantially the  
2 following form:

3 "Shall the aggregate extension under the Property Tax  
4 Extension Limitation Law for...(insert legal name, number,  
5 if any, and county or counties of taxing district and  
6 geographic or other common name by which a school or  
7 community college district is known and referred to),  
8 Illinois, be increased by (insert the amount of increase  
9 sought) for levy year...(insert the levy year for which the  
10 increase will take effect)?"

11 The votes must be recorded as "Yes" or "No".

12 The ballot for any proposition submitted pursuant to this  
13 Section shall have printed thereon, but not as a part of the  
14 proposition submitted, only the following supplemental  
15 information (which shall be supplied to the election authority  
16 by the taxing district) in substantially the following form:

17 "(1) The amount of taxes extended which were subject to  
18 the Property Tax Cap (Property Tax Extension Limitation  
19 Law) in levy year (insert most recent levy year) was  
20 (insert the most recent levy year's aggregate extension  
21 base). If the proposition is not approved, then the taxing  
22 district may increase its extension by the lesser of 5% or  
23 the percentage increase in the Consumer Price Index during  
24 the 12-month calendar year preceding (insert levy year). If  
25 the proposition is approved, then the taxing district may  
26 increase its extension in levy year (insert levy year) by

1 an additional (insert the amount of increase sought).

2 (2) For the...(insert levy year for which the increase  
3 will be applicable) levy year, the approximate amount of  
4 the additional tax extendable against property containing  
5 a single family residence and having a fair market value at  
6 the time of the referendum of \$100,000 is estimated to be  
7 (insert amount).".

8 The approximate amount of the additional taxes extendable  
9 shown in paragraph (2) shall be calculated by multiplying  
10 \$100,000 (the fair market value of the property without regard  
11 to any property tax exemptions) by (i) the percentage level of  
12 assessment prescribed for that property by statute, or by  
13 ordinance of the county board in counties that classify  
14 property for purposes of taxation in accordance with Section 4  
15 of Article IX of the Illinois Constitution; (ii) the most  
16 recent final equalization factor certified to the county clerk  
17 by the Department of Revenue at the time the taxing district  
18 initiates the submission of the proposition to the electors;  
19 and (iii) the increase in the aggregate extension proposed in  
20 the question; and dividing the result by the last known  
21 equalized assessed value of the taxing district at the time the  
22 submission of the question is initiated by the taxing district.  
23 Any notice required to be published in connection with the  
24 submission of the proposition shall also contain this  
25 supplemental information and shall not contain any other  
26 supplemental information regarding the proposition. Any error,

1 miscalculation, or inaccuracy in computing any amount set forth  
2 on the ballot and in the notice that is not deliberate shall  
3 not invalidate or affect the validity of any proposition  
4 approved. Notice of the referendum shall be published and  
5 posted as otherwise required by law, and the submission of the  
6 proposition shall be initiated as provided by law.

7 If a majority of all ballots cast on the proposition are in  
8 favor of the proposition, then the district may increase its  
9 aggregate extension as provided in the referendum.

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