

AN ACT concerning revenue.

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

Section 5. The Property Tax Code is amended by changing Section 18-195 as follows:

(35 ILCS 200/18-195)

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

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

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

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

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

rates for the library funds and for the aggregate of the other village funds in order to reduce the funds as may be required under provisions of this Law. In calculating the limiting rate for the library, the county clerk shall use only the part of the aggregate extension base applicable to the library, and for any rate increase or decrease factor under Section 18-230 the county clerk shall use only any new rate or rate increase applicable to the library funds and the part of the rate applicable to the library in determining factors under that Section. The county clerk shall calculate the limiting rate for all other village funds using only the part of the aggregate extension base not applicable to the library, and for any rate increase or decrease factor under Section 18-230 the county clerk shall use only any new rate or rate increase not applicable to the library funds and the part of the rate not applicable to the library in determining factors under that Section. If the county clerk is required to reduce the aggregate extension of the library portion of the levy, the county clerk shall proportionally reduce the extension for each library fund unless otherwise requested by the library board. If the county clerk is required to reduce the aggregate extension of the portion of the levy not applicable to the library, the county clerk shall proportionally reduce the extension for each fund not applicable to the library unless otherwise requested by the village.

Beginning with the 1998 levy year upon written direction of

a county or township community mental health board, the county clerk shall calculate separate limiting rates for the community mental health funds and for the aggregate of the other county or township funds in order to reduce the funds as may be required under provisions of this Law. In calculating the limiting rate for the community mental health funds, the county clerk shall use only the part of the aggregate extension base applicable to the community mental health funds; and for any rate increase or decrease factor under Section 18-230, the county clerk shall use only any new rate or rate increase applicable to the community mental health funds and the part of the rate applicable to the community mental health board in determining factors under that Section. The county clerk shall calculate the limiting rate for all other county or township funds using only the part of the aggregate extension base not applicable to community mental health funds; and for any rate increase or decrease factor under Section 18-230, the county clerk shall use only any new rate or rate increase not applicable to the community mental health funds and the part of the rate not applicable to the community mental health board in determining factors under that Section. If the county clerk is required to reduce the aggregate extension of the community mental health board portion of the levy, the county clerk shall proportionally reduce the extension for each community mental health fund unless otherwise directed by the community mental health board. If the county clerk is required to reduce the

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

If the county is not subject to Section 1.1 or 1.2 of the County Care for Persons with Developmental Disabilities Act, then, beginning ~~Beginning~~ with the 2001 levy year, upon written direction of a county or township board for care and treatment of persons with a developmental disability, the county clerk shall calculate separate limiting rates for the funds for persons with a developmental disability and for the aggregate of the other county or township funds in order to reduce the funds as may be required under provisions of this Law. If the county is subject to Section 1.1 or 1.2 of the County Care for Persons with Developmental Disabilities Act, then, beginning with the levy year in which the voters approve the tax under Section 1.1 or 1.2 of that Act, the county clerk shall calculate separate limiting rates for the funds for persons with a developmental disability and for the aggregate of the other county or township funds in order to reduce the funds as may be required under provisions of this Law. In calculating the limiting rate for the funds for persons with a developmental disability, the county clerk shall use only the part of the aggregate extension base applicable to the funds for persons with a developmental disability; and for any rate

increase or decrease factor under Section 18-230, the county clerk shall use only any new rate or rate increase applicable to the funds for persons with a developmental disability and the part of the rate applicable to the board for care and treatment of persons with a developmental disability in determining factors under that Section. The county clerk shall calculate the limiting rate for all other county or township funds using only the part of the aggregate extension base not applicable to funds for persons with a developmental disability; and for any rate increase or decrease factor under Section 18-230, the county clerk shall use only any new rate or rate increase not applicable to the funds for persons with a developmental disability and the part of the rate not applicable to the board for care and treatment of persons with a developmental disability in determining factors under that Section. If the county clerk is required to reduce the aggregate extension of the board for care and treatment of persons with a developmental disability portion of the levy, the county clerk shall proportionally reduce the extension for each fund for persons with a developmental disability unless otherwise directed by the board for care and treatment of persons with a developmental disability. If the county clerk is required to reduce the aggregate extension of the portion of the levy not applicable to the board for care and treatment of persons with a developmental disability, the county clerk shall proportionally reduce the extension for each fund not

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

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

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

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

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

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

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

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

(55 ILCS 105/1.1 new)

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

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

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

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

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

(55 ILCS 105/1.2 new)

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

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

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

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

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

(55 ILCS 105/2 rep.)

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

Section 99. Effective date. This Act takes effect upon

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HB5169 Enrolled

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becoming law.