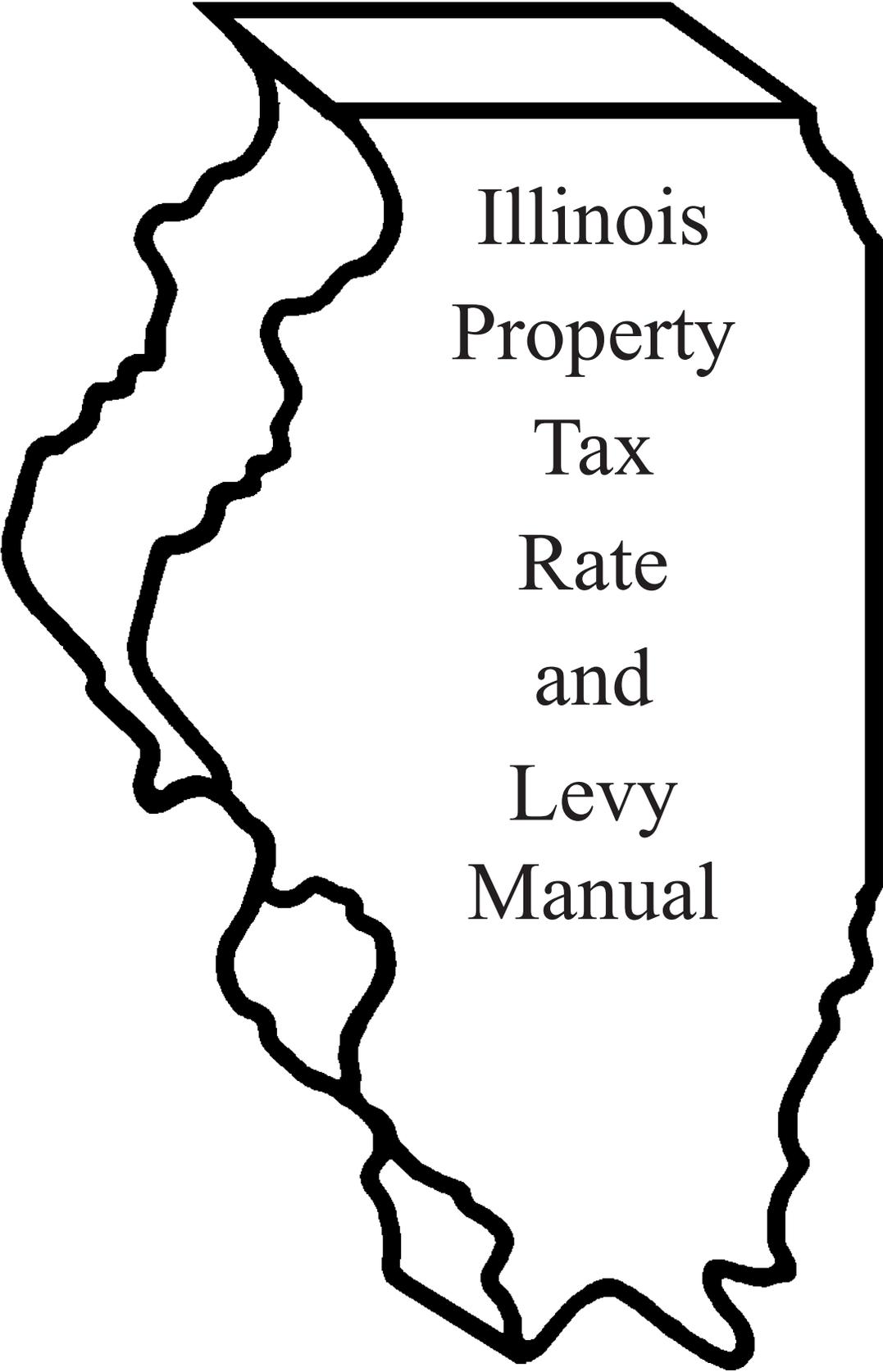




December 2013

A large, thick black outline of the state of Illinois, serving as a background for the title text.

Illinois  
Property  
Tax  
Rate  
and  
Levy  
Manual



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2012

# Illinois Property Tax Rate and Levy Manual

Illinois Department of Revenue

Taxpayer Services Bureau



# Introduction

The purpose of the Property Tax Rate and Levy Manual is to help local officials realize available sources of revenue which may be used to finance their respective unit of government's services. The manual is designed to serve as an information tool for local officials. Provisions of the manual should not be enacted without the advice of legal counsel.

This manual is compiled by the Illinois Department of Revenue to serve as a guide for all non-home rule units of government in Illinois. All tax rates are in conformance with the Illinois Compiled Statutes 2006 State Bar Association Edition. Not included are provisions for tax levies available only to the Chicago Park District, Chicago School District, Metropolitan Water Reclamation District of Greater Chicago and the Cook County Forest Preserve District. Certain levies generally available to special districts are listed on Page 27 and are not repeated in the section pertaining to the particular types of districts.

Limitations on some tax rates may be increased or decreased locally under the referendum provisions of the Property Tax Code, 35 ILCS 200/18-120. If this applies to a particular tax rate, the statutes cited for that tax authority will state this. Users can refer to the Illinois Compiled Statutes through the Illinois General Assembly's web site at [ilga.gov](http://ilga.gov).

Home rule municipalities and home rule counties are not bound by the rate limitations and requirements contained in this manual.

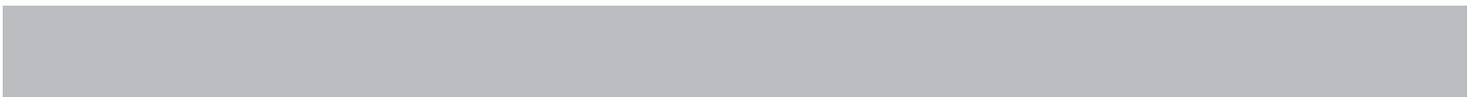
## Disclaimer

This document is provided solely as an informational resource for Illinois state and local officials and its use in any other manner is strictly prohibited by the Illinois Department of Revenue. This document should not be cited as an official or authoritative source. The accuracy of any specific provision is not assured, and you are urged to consult official documents or contact your legal counsel for further assistance.

Be aware that subsequent changes constitutional provisions, federal and state statutes and regulations, administrative hearings and judicial decisions, agency interpretations and policies, and attorney general opinions might affect the content, constitutionality, interpretation, and validity of the statutory and regulatory provisions in this document and your course of action in fulfilling your public duties.

**Note:** Periodic updating will be provided by the department as statutory and regulatory changes are enacted into law. All questions should be directed to the department's Taxpayer Services Bureau.

[tax.illinois.gov](http://tax.illinois.gov)



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# Counties (non-home rule)

<b>Airports</b>	620 ILCS 45/1, 45/2	DOR Code 071
0.25% - Authorized by referendum. Such airports may also be established and operated jointly with other governmental units.		
<b>Airports</b>	620 ILCS 50/59	DOR Code 071
0.20% (2 mills on the dollar) - However, not to exceed rate stated on the ballot. Authorized by referendum. If this authority is established with a rate of less than 2 mills, then the rate may be increased to 2 mills by referendum.		
<b>Ambulance Service</b>	55 ILCS 5/5-1028	DOR Code 064
0.25% - May be levied only in area not within a fire protection district which levies an ambulance tax. Authorized by referendum.		
<b>Bonds and Interest</b>		
See Pages 6 through 8.		
<b>Bridge (joint expense)</b>	605 ILCS 5/5-602	DOR Code 008
0.05% - Authorized by vote of the county board of counties having less than 1 million inhabitants. May be increased to 0.25% for a 10-year period by referendum.		
<b>Community Mental Health Facilities &amp; Services</b>	405 ILCS 20/4, 20/5, 20/6	DOR Code 018
0.15% - Authorized by referendum. A current rate limited for a previous referendum may be increased to 0.15% if authorized by referendum.		
<b>Corporate</b>	55 ILCS 5/5-1024	DOR Code 001
0.25% - For counties with a population of 80,000 or more, but less than 3 million. 0.27% for counties 15,001 to 79,999. 0.37% for counties with a population of 15,000 or less. If a county has a population less than 80,000, and has also authorized a tax by referendum under Section 7-2 of the Juvenile Court Act before 1-1-86, the maximum rate is 0.32%. Rates may be increased by referendum.		
<b>Children's Advocacy Center</b>	55 ILCS 80/6	DOR Code 157
0.004% - Authorized by referendum.		
<b>Detention Home</b>	55 ILCS 75/5, 75/6	DOR Code 099
0.015% - Or rate limit in effect on 7-1-67 whichever is greater. Authorized by referendum in counties with less than 300,000 inhabitants. May be increased to 0.10% by referendum. In counties over 300,000 and under 1 million inhabitants, without referendum, the county board may adopt a rate of 0.04% for construction and 0.02% for operation.		
<b>Economic Development</b>	55 ILCS 5/5-1035.2	DOR Code 164
Rate set by referendum. Authorized by referendum, applies to counties under 100,000 population.		
<b>Election</b>	55 ILCS 5/5-1025	DOR Code 144
0.05% - For counties of more than 1,000,000 population. This tax shall not be levied on property within a municipality having a Board of Election Commissioners. Levy can only be used in odd-numbered years.		

# Counties (non-home rule)

<b>Extension Education</b>	505 ILCS 45/8	DOR Code 053
0.05% - Authorized by referendum.		
<b>Fair</b>	55 ILCS 5/6-21002, 5/6-21003, 5/6-21004	DOR Code 110
0.05% - Authorized by referendum, counties of less than 1 million population.		
<b>Federal Aid Highway Matching Tax</b>	605 ILCS 5/5-603	DOR Code 021
0.05%		
<b>General Assistance</b>	305 ILCS 5/12-21.13	DOR Code 054
0.10% - Reduced by unobligated balance. Applies to commission counties only. (0.10% is the qualifying rate for state aid). By resolution of county board.		
<b>Health or Multiple County Health Department</b>	55 ILCS 5/5-25003	DOR Code 022
0.10% - Authorized by referendum. In any county in which a health department or multiple county department was established by referendum and organized prior to January 1, 1970, the County Board may, by resolution and without subsequent referendum levy at a rate not to exceed 0.10%. However, any increase in excess of 0.05% must be adopted by 3/5 majority vote of the county board.		
<b>Highway</b>	605 ILCS 5/5-601	DOR Code 006
0.10% - Or rate limit in effect on 7-1-67, whichever is greater. Can be raised to 0.20% by referendum.		
<b>Highway (Special County)</b>	605 ILCS 5/5-604	DOR Code 059
0.0833% - Authorized by referendum. Tax levied for a 5-year period.		
<b>Highway (Special for Gravel and Rock)</b>	605 ILCS 5/5-604.1	DOR Code 029
0.05% - Applies to commission counties. Adopted by county board, subject to backdoor referendum. Limited to 5 years.		
<b>Historical Museum</b>	55 ILCS 5/6-23001	DOR Code 107
0.002% - May be increased to 0.004% by referendum. Applies to any county with less than 2,000,000 inhabitants.		
<b>Hospital</b>	55 ILCS 5/5-7001, 5/5-7002	DOR Code 024
0.25% - Or rate limit in effect on 7-1-67, whichever is greater. Authorized by referendum. Applies to counties with less than 1,000,000 inhabitants.		
<b>Illinois Municipal Retirement Fund</b>	40 ILCS 5/7-171, 5/7-132	DOR Code 005
No rate limit. An amount which will be sufficient to produce the amount needed. Applies to counties as outlined in Illinois Compiled Statutes.		
<b>Jail (Operations and Maintenance)</b>	55 ILCS 5/6-3005, 5/6-3007, 5/6-3008	DOR Code 096
Difference between what is required for retirement of debt under this Act and 0.07%. May be used to pay for operating and maintenance of the facility. Applies to counties with a population of 500,000 or more but less than 1,000,000. Subject to backdoor referendum.		

# Counties (non-home rule)

<b>Judgments</b>	55 ILCS 5/1-6004	DOR Code 035
No rate limit. Aggregate taxes for county purposes cannot exceed 75 cents per \$100 of assessed value unless authorized by referendum.		
<b>Library</b>	55 ILCS 5/5-38008	DOR Code 016
0.04% - Or the rate limit in effect on 7-1-67, whichever is greater. Authorized by referendum. May increase to 0.08% subject to backdoor referendum. May increase to 0.20% by referendum.		
<b>Medicare</b>	40 ILCS 5/21-110.1	DOR Code 143
No rate limit. An amount sufficient to meet the cost of participating in the Federal Medicare Program.		
<b>Mental Health Facilities and Services</b>		
See Community Mental Health Facilities and Services		
<b>Mental Health</b>	55 ILCS 5/5-25025	DOR Code 018
0.05% - Applies to counties under 1,000,000 population. Authorized by referendum. May be increased an additional 0.05% by direct referendum. May be levied only where County Health Department is established.		
<b>Mentally Retarded and Developmentally Disabled Persons - Care and Treatment</b>		
See Persons with a Developmental Disability - Care and Treatment		
<b>Nursing or Sheltered Care Home</b>	55 ILCS 5/5-21001	DOR Code 113
0.10% - Applies to counties of 1,000,000 or less population. Referendum required.		
<b>Persons with a Developmental Disability - Care and Treatment</b>	55 ILCS 105/1, 105/2	DOR Code 106
0.10% - Subject to backdoor referendum.		
<b>Public Building Commission Lease</b>	50 ILCS 20/18	DOR Code 105
An amount sufficient to pay lease rentals to public building commission. Public building commissions are created by referendum.		
<b>Senior Citizens Social Services</b>	55 ILCS 5/5-1034	DOR Code 142
0.025% - Authorized by referendum.		
<b>Social Security</b>	40 ILCS 5/21-110, 5/21-110.1	DOR Code 047
No rate limit. An amount sufficient to meet the cost of participating in the Social Security program. May include amount sufficient to meet costs of participating in the Federal Medicare Program.		
<b>Special Service Area</b>	35 ILCS 200/27-25, 200/27-55	DOR Code 023
No rate limit. To provide special services to a part of the county. Tax imposed only in special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.		

# Counties (non-home rule)

## **Special Service Area - Privately Owned or Maintained Roads in Unincorporated Area**

35 ILCS 200/27-95 (P.A. 091-0775 & P.A. 093-0193)

DOR Code 023

No rate limit. To pay for road improvements to privately owned or maintained roads in subdivisions platted before January 1, 1995. The tax may be levied if a petition is signed by 51% or more of the owners of the real estate subject to the tax.

## **Special Service Area (Weather Modification)**

35 ILCS 200/27-80

DOR Code 023

0.05% - Of assessed valuation of property assessed as farmland. Authorized by referendum in the special service area.

## **Stormwater Management**

55 ILCS 5/5-1062

DOR Code 146

0.20% - Authorized by referendum. May be levied by counties in area served by Northeastern Illinois Planning Commission. May be increased or decreased by referendum.

## **Stormwater Management**

55 ILCS 5/5-1062.2

DOR Code 146

0.20% - Authorized by referendum. May be levied in the metropolitan counties of Madison, St. Clair, Monroe, Kankakee, Grundy, LaSalle, DeKalb, Kendall, and Boone. May be increased or decreased by referendum.

## **Tort Judgments and Liability Insurance**

745 ILCS 10/9-107

DOR Code 035

No rate limit. Amount sufficient to pay liability insurance premiums, for participation in a joint self-insurance association, payment of tort judgments or settlements and for creating a reserve.

## **Tuberculosis Care and Treatment**

55 ILCS 5/5-23029, 5/5-23030, 5/5-23039, 5/5-23040

DOR Code 020

0.075% - Authorized by referendum. May be increased by an additional rate to 0.075% by referendum.

## **Tuberculosis Care and Treatment (District Dissolution)**

70 ILCS 920/5.3

DOR Code 020

0.05% - In counties of less than 500,000 when a Tuberculosis Sanitarium District dissolves and a County Health Department takes over the tuberculosis care and treatment function.

## **Tuberculosis Sanitarium**

55 ILCS 5/5-23001, 5/5-23006

DOR Code 020

0.075% - Authorized by referendum.

## **Tuberculosis Sanitarium - Successor Operation**

55 ILCS 5/5-23002

DOR Code 020

Rate limited by statutory language and specific circumstances of previously approved and levied taxes.

## **Unemployment Insurance**

745 ILCS 10/9-107

DOR Code 060

No rate limit. Amount sufficient to pay insurance for employees' protection under the Unemployment Insurance Act

## **Veterans Assistance**

305 ILCS 5/12-21.13, 55 ILCS 5/5-2006

DOR Code 055

0.03% - In counties with fewer than 3 million in population, where a Veterans Assistance Commission is established. 10% of the legal voters may petition for referendum to increase rate to 0.04%. **Note:** If taxes are insufficient to pay assistance, the Department of Human Services can make up the difference.

## **Waterworks and Sewage System**

55 ILCS 5/5-15005

DOR Code 072

# Counties (non-home rule)

0.02% - Authorized by referendum. Applicable in counties which have adopted provision of the Act.

## **Workers' Compensation and Occupational Disease Claims**

745 ILCS 10/9-107

DOR Code 062

No rate limit. Amount sufficient to pay judgments and settlements or to otherwise provide protection under the Workers' Compensation and Occupational Diseases Acts.

## **Working Cash**

55 ILCS 5/6-27003, 5/6-27004

DOR Code 031-01

0.02% - Applicable only in counties over 500,000 to create a Working Cash Fund. The money can only be used as a temporary loan to the county and must be reimbursed upon the collection of other taxes. The aggregate amount in the fund cannot exceed \$20,000,000.

# Counties (non-home rule)

## Bonds and Interest

<b>Airports</b>	620 ILCS 40/9, 40/11	DOR Code 003
0.05% - Counties of less than 500,000 population. Authorized by referendum.		
<b>Airports</b>	620 ILCS 45/11, 45/18	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Corporate Purposes</b>	55 ILCS 5/5-1012	DOR Code 003
No rate limit. Authorized by referendum. Aggregate debt shall not exceed 5.75% of equalized assessed value, excluding debt authorized as defined.		
<b>County Airport Commission</b>	620 ILCS 50/60	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Courthouse (Construction or Remodeling)</b>	55 ILCS 5/6-4003	DOR Code 003
0.05% - Applies to counties with a population of more than 300,000 and an increase in population of 30% or more from any decennial census to the next such census. Subject to backdoor referendum.		
<b>Detention Home</b>	55 ILCS 75/5.1	DOR Code 003
Payable from Detention Home Tax.		
<b>Funding</b>	55 ILCS 5/6-11001, 5/6-11002	DOR Code 003
No rate limit. Applies to counties of less than 70,000 population. Subject to backdoor referendum.		
<b>Highways</b>	605 ILCS 5/5-605	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Jail (Construction or Remodeling)</b>	55 ILCS 5/6-3005, 5/6-3007, 5/6-3008	DOR Code 003
0.07% - Applies to counties with a population of 500,000 or more but less than 1,000,000. May include land acquisition and fixtures. May be levied to pay for operating and maintenance costs also if less than 7¢ needed to pay principal and interest. Subject to backdoor referendum (see entry under operating levies).		
<b>Jail and Sheriff's Residence</b>	55 ILCS 5/6-3004.1	DOR Code 003
No rate limit. Applies to counties under 80,000. Authorized by referendum.		
<b>Jail and Sheriff's Residence</b>	55 ILCS 5/6 3001, 5/6-3002, 5/6-3003	DOR Code 003
No rate limit. Applies to counties of 80,000 population but less than 500,000 inhabitants. Subject to backdoor referendum.		

# Counties (non-home rule)

## Bonds and Interest

<b>Medical Service Facility</b>	50 ILCS 450/4, 405/5	DOR Code 003
No rate limit. Applies to counties of less than 200,000 population. Authorized by referendum.		
<b>Mental Health Facilities</b>	405 ILCS 20/10, 20/11, 20/12	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Public Health Facilities</b>	55 ILCS 5/5-25021, 5/5-25022 ,5/5-25023	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Refunding</b>	55 ILCS 5/6-9004	DOR Code 003
No rate limit. Applies to counties of less than 200,000 population.		
<b>Refunding</b>	55 ILCS 5/6-10002	DOR Code 003
No rate limit. Taxes levied shall not exceed constitutional limitation of 75¢ per \$100 of valuation unless authorized by referendum.		
<b>Soldiers and Sailors Memorial</b>	55 ILCS 5/5-26001	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Special Service Area</b>	35 ILCS 200/27-45, 200/27-55	DOR Code 003
No rate limit. Imposed only within special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.		
<b>Special Service Area - Privately Owned or Maintained Roads in Unincorporated Area</b>	35 ILCS 200/27-95 (P.A. 091-0775 & P.A. 093-0193)	DOR Code 003
No rate limit. To pay for road improvements to privately owned or maintained roads in subdivisions platted before January 1, 1995. The tax may be levied if a petition is signed by 51% or more of the owners of the real estate subject to the tax.		
<b>State Boundary Line Bridge</b>	605 ILCS 5/10-203, 10-204	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Tort Judgments, Settlements or Reserve</b>	745 ILCS 10/9-105, 10/9-107	DOR Code 003
No rate limit. Bonds for payment of outstanding tort judgments, settlements, or for creating a reserve.		
<b>Tuberculosis Sanitarium</b>	55 ILCS 5/5-23021	DOR Code 003
No rate limit. Applies to counties having a population of less than 500,000 inhabitants which have voted a tax rate for Tuberculosis Sanitarium purposes. Authorized by referendum.		
<b>Unit District Roads</b>	605 ILCS 5/6-513	DOR Code 003
Only in commission counties having a county unit road district. No rate limit. Authorized by referendum.		

# Counties (non-home rule)

## Bonds and Interest

**Voting Machines or Electronic Voting System**      55 ILCS 5/5-1027      DOR Code 003

No rate limit. An amount sufficient to pay principal and interest.

**Waterworks and Sewage Facilities**      55 ILCS 5/5-15022      DOR Code 003

No rate limit. Authorized by referendum.

**Working Cash**      55 ILCS 5/6-27002      DOR Code 003

No rate limit. In counties over 500,000 in population, bonds may be issued not to exceed in aggregate \$9,000,000. The money can only be used as a temporary loan to the county and must be reimbursed upon the collection of other taxes.

# Educational Districts

## Educational Districts- General

In addition to the tax rates on the following pages, educational districts may levy taxes for the purposes set forth below. The cited statutory provisions should be examined to determine their applicability.

**Illinois Municipal Retirement Fund**                      40 ILCS 5/7-105, 5/7-171                      DOR Code 005

No rate limit. An amount which will be sufficient to meet the requirements of the pension fund.

**Medicare**    40 ILCS 5/21-110.1                      DOR Code 143

No rate limit. An amount sufficient to meet the cost of participating in the Federal Medicare Program.

**Social Security**    40 ILCS 5/21-110, 5/21-110.1                      DOR Code 047

No rate limit. An amount sufficient to meet the cost of participating in the Social Security Program. May include an amount sufficient to meet costs of participating in the Federal Medicare Program.

**Tort Judgments and Liability Insurance**  
745 ILCS 10/9-107, 105 ILCS 5/17-2.5                      DOR Code 035

No rate limit. Amount sufficient to pay liability insurance premiums, for participation in a joint self insurance association, payment of tort judgments or settlements and for creating a reserve.

**Unemployment Insurance**                                      745 ILCS 10/9-107                      DOR Code 060

No rate limit. Amount sufficient to pay insurance for employees' protection under the Unemployment Insurance Act.

**Workers' Compensation and Occupational Disease Claims**  
745 ILCS 10/9-107                      DOR Code 062

No rate limit. Amount sufficient to pay judgments and settlements or to otherwise provide protection under the Workers' Compensation and Occupational Diseases Acts.

# Educational Districts

## Community College Districts

**Audit** 110 ILCS 805/3-22.1, 50 ILCS 310/9 DOR Code 027

0.005%

**Educational Purposes** 110 ILCS 805/3-1, 805/3-14, 805/7-18 DOR Code 159

0.75% - For districts not located in cities having 500,000 or more inhabitants. May be increased by not more than 0.125% at any single referendum. **Note:** Actual maximum rates applied are set at the time of creation of the community college district and subsequent rate increase referendums. For districts in cities having 500,000 or more inhabitants, 0.175%.

**Energy Conservation, Health or Safety, Environmental Protection or Handicapped Accessibility**  
110 ILCS 805/3-20.3.01 DOR Code 141

0.05% - Requires a lawful order of enforcement to provide for necessary alterations or repairs, or a local board's determination that alterations or repairs are necessary for energy conservation, health or safety, environmental protection or handicapped accessibility. Subject to approval by the Illinois Community College Board. May be increased to 0.10% by referendum.

**Operations and Maintenance** 110 ILCS 805/3-1, 805/3-14, 805/7-18 DOR Code 136

0.10% - For districts not located in cities having 500,000 or more inhabitants. May be increased by not more than 0.05% at any single referendum. May accumulate to not more than 5% of assessed valuation. **Note:** Actual maximum rates applied are set at the time of creation of the community college district and subsequent rate increase referendums. For districts in cities having 500,000 or more inhabitants, 0.05%.

**Statewide Average Additional Tax (Foundation Tax)**  
110 ILCS 805/3-14.3 DOR Code 149

Amount certified by the Illinois Community College Board. Subject to backdoor referendum.

# Educational Districts

## Community College Districts

### Bonds and Interest

**Community College Buildings** 110 ILCS 805/7-25 DOR Code 003

No rate limit. Authorized by referendum. Applicable to districts located in cities having 500,000 or more inhabitants.

**Community College Buildings** 110 ILCS 805/7-18, 805/7-26 DOR Code 003

No rate limit. Aggregate not to exceed \$15,000,000. Applicable to districts in cities having 500,000 or more inhabitants. Included within tax rate for buildings.

**Community College Buildings** 110 ILCS 805/7-18, 805/7-27 DOR Code 003

No rate limit. Aggregate not to exceed \$20,000,000. Applicable to districts in cities having 500,000 or more inhabitants. Included within tax rate for buildings.

**Community College Buildings** 110 ILCS 805/3A-1, 805/3A-5 DOR Code 003

No rate limit. Authorized by referendum.

**Energy Conservation, Health or Safety, Environmental Protection or Handicapped Accessibility**  
110 ILCS 805/3-20.3.01 DOR Code 003

No rate limit. Aggregate not to exceed \$4,500,000.

**Refunding** 110 ILCS 805/3A-13, 805/3A-15 DOR Code 003

No rate limit. To pay existing indebtedness.

**Teachers' Wages** 110 ILCS 805/3A-6, 805/3A-8 DOR Code 003

No rate limit. Subject to backdoor referendum.

**Working Cash Fund** 110 ILCS 805/3-33.2, 805/3-33.4, 805/3-33.5 DOR Code 003

No rate limit. Aggregate indebtedness not to exceed 75% of taxes permitted to be levied for education and building purposes. The money can only be used as a temporary loan to the college and must be reimbursed upon the collection of other taxes. PA 96-912 raises the aggregate indebtedness limit not to exceed 150%, beginning June 9, 2013.

# Educational Districts

## School Districts (fewer than 500,000 inhabitants)

### Education

**District - Grades 1 through 8** 105 ILCS 5/17-2, 5/17-2.2, 5/17-3 DOR Code 002

0.92% - Subject to backdoor referendum, as to portion of rate in excess of rate permitted on 6/30/65. May be increased to 3.5% by referendum for a period of not less than 3 nor more than 10 years or for an unlimited period.

**District - Grades 9 through 12** 105 ILCS 5/17-2, 5/17-2.2, 5/17-3 DOR Code 002

0.92% - Subject to backdoor referendum, as to portion of rate in excess of rate permitted on 6/30/65. May be increased to 3.5% by referendum for a period of not less than 3 nor more than 10 years or for an unlimited period.

**Grades 1 through 12 (Unit)** 105 ILCS 5/17-2, 5/17-2.2, 5/17-3 DOR Code 002

1.84%- for the 1988-89 school year and thereafter. Subject to backdoor referendum, as to portion of rate in excess of rate permitted on 07-09-57. May be increased to 4.00% by referendum; the time period is not less than 3 nor more than 10 years, or for an unlimited period.

**Note: If a unit school is being established from an elementary district or districts and a high school district, and the combined rate prior to formation of the unit district is greater than 4.00% then the maximum rate for educational purposes shall be:**

- 1) For the first year following the formation of the new unit district, the maximum rate shall equal the lesser of the actual combined rate of the previous highest elementary district rate and the high school district rate or 6.40%.
- 2) For the second year after the formation of the new unit district, the maximum rate shall equal the lesser of the actual combined rate of the previous highest elementary district rate and the high school district rate or 5.80%.
- 3) For the third year after the formation of the new unit district, the maximum rate shall equal the lesser of the actual combined rate of the previous highest elementary district rate and the high school district rate or 5.20%.
- 4) For the fourth year after the formation of the new unit district, the maximum rate shall equal the lesser of the actual combined rate of the previous highest elementary district rate and the high school district rate or 4.60%.
- 5) For the fifth year after the formation of the new unit district and thereafter, the maximum rate shall be no greater than 4.00%.

### Operations and Maintenance

**Grades 1 through 8** 105 ILCS 5/17-2, 5/17-2.2, 5/17-5 DOR Code 004

0.25% - Subject to backdoor referendum. May be increased by referendum to 0.55%.

**Grades 9 through 12** 105 ILCS 5/17-2, 5/17-2.2, 5/17-5 DOR Code 004

0.25% - Subject to backdoor referendum. May be increased by referendum to 0.55%.

**Grades 1 through 12 (Unit)** 105 ILCS 5/17-2, 5/17-2.2, 5/17-5 DOR Code 004

0.50%- Subject to backdoor referendum the first year the district increases the rate to 0.50%. May be increased to 0.75% by referendum. May be increased to 1.10% if a community unit district is set by a single elementary district and a secondary district having coterminous boundaries.

# Educational Districts

**Note: If a unit school is being established from an elementary district or districts and a high school district, and the combined rate prior to formation of the unit district is greater than 4.00% then the maximum rate for operations and maintenance shall be:**

- 1) For the first year following the formation of the new unit district, the maximum rate shall equal the lesser of the actual combined rate of the previous highest elementary district rate and the high school district rate or 1.03%.
- 2) For the second year after the formation of the new unit district, the maximum rate shall equal the lesser of the actual combined rate of the previous highest elementary district rate and the high school district rate or 0.96%.
- 3) For the third year after the formation of the new unit district, the maximum rate shall equal the lesser of the actual combined rate of the previous highest elementary district rate and the high school district rate or 0.89%.
- 4) For the fourth year after the formation of the new unit district, the maximum rate shall equal the lesser of the actual combined rate of the previous highest elementary district rate and the high school district rate or 0.82%.
- 5) For the fifth year after the formation of the new unit district and thereafter, the maximum rate shall be no greater than 0.75%.

## Health Care Purposes

105 ILCS 5/17-2.2b (Repealed by PA 94-1105, effective June 1, 2007)

DOR Code 004

0.544% - May be levied only by a school board that previously contracted with a not-for-profit corporation for health care services and which does not have sufficient funds available in the operations, building, and maintenance fund to pay the cost of health care. The tax may be levied only for four years. Subject to backdoor referendum.

## Transportation

### Grades K through 8

105 ILCS 5/17-2, 5/17-2.2

DOR Code 030

0.20% - Under certain circumstances and if claim is certified by State Board of Education. Subject to backdoor referendum. May be increased to a higher rate by referendum.

### Grades 1 through 8

105 ILCS 5/17-2, 5/17-4

DOR Code 030

0.12% - May be increased to a higher rate by referendum.

### Grades 9 through 12

105 ILCS 5/17-2, 5/17-4

DOR Code 030

0.12% - May be increased by referendum to a higher rate.

### Grades 1 through 12

105 ILCS 5/17-2, 5/17-4

DOR Code 030

0.20% - For school year 1988-89 and thereafter. May be increased to a higher rate by referendum.

# Educational Districts

## School Districts (fewer than 500,000 inhabitants)

### Other Purposes

<b>Area Vocational Education Building Fund</b>	105 ILCS 5/17-2.4	DOR Code 037
0.05% - Authorized by referendum. Tax may be levied for no longer than 5 years for building a vocational education building when district hasn't sufficient money in building fund. Must be approved by State Board of Education.		
<b>Capital Development Board - Rentals of Buildings</b>	105 ILCS 5/35-1 through 5/35-31 (Repealed by PA 94-1105)	DOR Code 087
No rate limit. Not to exceed amount set by referendum. Authorized by referendum. Tax is used to pay rental of facilities from the Capital Development Board for the duration of the lease.		
<b>Capital Improvement</b>	105 ILCS 5/17-2, 5/17-2.3	DOR Code 036
0.75% - Authorized by referendum. May be levied and accumulated for not more than 6 years if authorized by referendum.		
<b>Emergency Financial Assistance Repayment</b>	105 ILCS 5/1B-8	DOR Code 094
No rate limit. Allowed when determined necessary by Financial Oversight Panel, certain statutory requirements for districts that shall levy and limited maximum annual amount.		
<b>Fire Prevention, Safety, Energy Conservation and School Security</b>	105 ILCS 5/17-2.11	DOR Code 032
0.05% - May be increased to 0.10% by referendum. For specified purposes. Estimate of cost must be approved by Illinois State Board of Education and Superintendent of Educational Service Region. This levy is no longer reduced by amount levied for bonds.		
<b>Health Insurance for Employees</b>	105 ILCS 5/17-2.6 (Repealed by 94-1105)	DOR Code 119
No rate limit. Authorized by referendum.		
<b>Illinois Municipal Retirement Fund</b>	40 ILCS 5/7-171	DOR Code 005
No rate limit. A rate, when added to all other receipts, will be sufficient to meet the requirements of the pension fund, exclusive of all other rates extended. Applies to municipalities outlined in 40 ILCS 5/7-132.		
<b>Lease of Educational Facilities and Computer Technology</b>	105 ILCS 5/17-2.2c	DOR Code 057
0.05% - May be increased to 0.10\$ by referendum. To be used for the purpose of leasing educational facilities, or computer technology, or both.		
<b>Medicare</b>	40 ILCS 5/21-110.1	DOR Code 143
No rate limit. An amount sufficient to meet the cost of participating in the Federal Medicare Program.		
<b>Non-High School Indebtedness</b>	105 ILCS 5/12-26	DOR Code 151
No rate limit. A tax to pay outstanding debt of detached territory districts. Indebtedness other than bonded debt.		

# Educational Districts

## School Districts (fewer than 500,000 inhabitants)

### Other Purposes

<b>Non-High School (Tuition)</b>	105 ILCS 5/12-11.1	DOR Code 152
1.00% - Rate scale may be increased by 0.21% at each referendum, not to exceed 1.60%. To pay tuition of 8th grade graduates to any recognized high school.		
<b>Social Security</b>	40 ILCS 5/21-110, 5/21-110.1	DOR Code 047
No rate limit. An amount sufficient to meet the cost of participating in the Social Security program. Also, may include an amount sufficient to meet the cost of participating in the Federal Medicare Program.		
<b>Special Education Programs</b>	105 ILCS 5/17-2.2a	DOR Code 033
0.02% - In districts maintaining only grades kindergarten through 8; and districts maintaining only grades 9 through 12. May be increased to 0.40% by referendum.		
0.04% - In districts maintaining grades kindergarten through 12. May be increased to 0.80% by referendum.		
Such tax shall be used only for special education purposes, including the construction and maintenance of special education facilities.		
<b>Summer School</b>	105 ILCS 5/17-2, 5/17-2.1	DOR Code 088
0.15% - Authorized by referendum.		
<b>Temporary Relocation</b>	105 ILCS 5/17-2.2c, 5/2-3.77	DOR Code 098
.05% - The tax may not exceed a period of 7 years. To be used to repay moneys distributed for temporary relocation expenses incurred due to fire, earthquake, tornado, other disasters or condemnation.		
<b>Temporary Relocation</b>	105 ILCS 5/17-2.2d, 5/2-3.77	DOR Code 098
.05% - Applies to all districts under 500,000 population, located in a county subject to the Property Tax Extension Limitation Law and has had a school building condemned within 10 years after the building's initial occupancy. The tax may not exceed a period of 7 years. To be used to repay moneys distributed for temporary relocation expenses incurred due to fire, earthquake, tornado, other disasters or condemnation.		
<b>Working Cash</b>	105 ILCS 5/20-3, 5/20-4	DOR Code 031
0.05% - No tax shall be levied in certain instances. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.		

### Bonds and Interest

<b>Area Vocational Building</b>	105 ILCS 5/19-30	DOR Code 003
No rate limit. Referendum not required if tax has been authorized pursuant to 5/17-2.4 or if board has authorized payment of cost from building tax levies. Building tax levy or tax levy under 5/17-2.4 to be abated.		
<b>Building Sites, Playground, etc.</b>	105 ILCS 5/19-2 through 5/19-7	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Building and Repair</b>	105 ILCS 5/32-5.6	DOR Code 003
No rate limit. Applies to special charter districts. Authorized by referendum.		

# Educational Districts

## School Districts (fewer than 500,000 inhabitants)

### Bonds and Interest

**Exhibition Facilities** 105 ILCS 5/19a-4 DOR Code 003

No rate limit. To pay deficit if exhibition facility income is insufficient to pay revenue bonds previously issued. Authorized by referendum.

**Fire Prevention, Safety, Energy Conservation, Handicapped Accessibility, School Security, and Specified Repairs** 105 ILCS 5/17-2.11 DOR Code 003

No rate limit. To provide an amount that when added to the proceeds of the tax levy for Fire Prevention, Safety, Energy Conservation, Handicapped Accessibility, School Security, and specified repair purposes will allow completion of a project.

**Funding - Teachers' Wages or Other Claims** 105 ILCS 5/19-8, 5/19-9, 5/19-10 DOR Code 003

No rate limit. Tax for bonds to pay orders for teachers' wages or other claims. Subject to backdoor referendum.

**Non-High School Tuition and Other Claims** 105 ILCS 5/12-13, 5/12-14 DOR Code 003

No rate limit. Subject to backdoor referendum. For claims not paid because of reassessment and late collection of taxes.

**Non-High School Tuition, Other Claims and Judgments** 105 ILCS 5/12-15, 5/12-16 DOR Code 003

No rate limit. Applies to non-high school district for paying tuition and other claims or judgments obtained against it by any school district or unpaid tuition claims. Authorized by referendum.

**Refunding** 105 ILCS 5/19-15, 5/19-18 DOR Code 003

No rate limit. When school district has issued bonds which are legal obligations, the school district may, upon surrender of such bonds, issue new bonds. Additional tax.

**Temporary Relocation** 105 ILCS 5/17-2.2d, 5/2-3.77 DOR Code 003

No rate limit. Applies to all districts under 500,000 population, located in a county subject to the Property Tax Extension Limitation Law and have had a school building condemned within 10 years after the building's initial occupancy. To be used to finance the total cost of repair, reconstruction, or replacement of the condemned building.

**Working Cash Fund** 105 ILCS 5/20-2, 5/20-4, 5/20-7 DOR Code 003

No rate limit. Subject to backdoor referendum. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.

# Educational Districts

## Downstate School Finance Authority

105 ILCS 5/1E-75

DOR Code 003

### **Bonds**

Established by approval of State Board of Education, Limited from 3 to 10 years.

No rate limit. Levy for general obligation bonds to finance district operations, payment and refunding of bonds and other debt and all other expenditures for corporate purposes.

## Downstate School Finance Authority for Elementary Districts

### **General**

105 ILCS 5/1F-25 (6.5)

Standard Codes

Established by approval of State Board of Education, Limited from 3 to 10 years, authorized to levy all taxes school district would otherwise be authorized to levy.

### **Emergency Financial Assistance Repayment**

105 ILCS 5/1F-62

DOR Code 094

No rate limit. Amount of the levy shall not exceed the amount necessary to meet the annual emergency financial repayment obligations of the district, including principal and interest, as established by the School Finance Authority.

For further information on school finance, contact the State Board of Education at 217 785-8779 or TTY 217 782-1900.

# Municipalities (non-home rule)

<b>Airport</b>	65 ILCS 5/11-103-16, 5/11-103-17	DOR Code 071
0.10% - Authorized by referendum.		
<b>Ambulance</b>	65 ILCS 5/11-5-7, 5/11-5-7.1	DOR Code 064
0.015% - Authorized by referendum. May be increased to 0.25% by referendum. However, if a municipality meets one of the following conditions, the rate is limited to 0.095%:		
1) A municipality that has a population between 10,000 and 45,000 and lies within 2 counties with respective populations between 400,000 and 575,000 and 900,000 and 1,000,000; or		
2) A municipality that has a population between 9,000 and 25,000 and lies within a single county with a population between 400,000 and 575,000, for the purpose of providing ambulance services under an intergovernmental cooperation agreement with another unit of local government.		
<b>Audit - See Municipal Auditing</b>		
<b>Band and Performing Arts</b>	65 ILCS 5/11-45-1	DOR Code 044
0.04% - Authorized by referendum.		
<b>Bonds and Interest - See Pages 24 through 26.</b>		
<b>Bridge and Terminal</b>	605 ILCS 5/10-605	DOR Code 153
0.25% - Authorized by referendum.		
<b>Cemetery Restoration</b>	65 ILCS 5/11-50-1	DOR Code 017
0.025% - Applies to municipalities of less than 25,000. Authorized by referendum.		
<b>Chlorination of Sewage (Disinfection, Additional Treatment)</b>	65 ILCS 5/11-142-3	DOR Code 073
0.02% - For chlorination of sewage, or other means of disinfection or additional treatment as may be required by water quality standards approved or adopted by the Pollution Control Board or by the court.		
<b>Coliseum</b>	65 ILCS 5/11-66-1, 5/11-66-2	DOR Code 081
0.25% - Applies to cities and villages with less than 500,000 population. To establish coliseum. After establishment of coliseum, the rate is limited to 0.05% for maintenance. Authorized by referendum.		
<b>Coliseum</b>	65 ILCS 5/11-67-1, 5/11-67-4	DOR Code 081
0.025% - For establishment and maintenance. Authorized by referendum for municipalities of less than 75,000 population.		
<b>Community Buildings and Gymnasiums</b>	65 ILCS 5/11-63-1, 5/11-63-2	DOR Code 019
0.075% - Authorized by referendum. Applies to municipality with less than 500,000 in population.		
<b>Community Mental Health Facilities and Services</b>	405 ILCS 20/4, 20/5, 20/6	DOR Code 018
0.15% - Authorized by referendum.		

# Municipalities (non-home rule)

<b>Community Nurses</b>	65 ILCS 5/11-18-2, 5/11-18-2, 5/11-18-3	DOR Code 154
0.0075% - Applies to municipalities between 5,000 and 100,000 population. Authorized by referendum.		
<b>Corporate</b>	65 ILCS 5/8-3-1	DOR Code 001
0.25% - Or the rate limit in effect on 7-1-67, whichever is greater. May be increased by referendum to 0.4375%.		
<b>Corporate</b>	65 ILCS 5/8-3-7	DOR Code 001
Applies to Special Charter City. 1% of value of city or rate granted by special charter for corporate purposes.		
<b>Cultural Center</b>	65 ILCS 5/11-45.1-4	DOR Code 155
0.25% - Authorized by referendum.		
<b>Emergency Services and Disaster Operations</b>	65 ILCS 5/8-3-16	DOR Code 046
0.05% - Not to exceed 25¢ per capita.		
<b>Firefighters' Pension</b>	40 ILCS 5/4-118	DOR Code 013
No rate limit. An amount sufficient to meet the needs of the pension fund requirements of the municipality of not less than 5,000 nor more than 500,000 population. Municipalities of less than 5,000 population with a full-time fire department can adopt by referendum.		
<b>Fire Protection</b>	65 ILCS 5/11-7-1, 5/11-7-3	DOR Code 012
0.15% - For municipalities authorized to levy the tax on 7-1-67, or the rate in effect on 7-31-69, whichever is greater. Other municipalities have a rate of 0.075%. Any municipality whose rate was 0.30% on 7-1-67 may by ordinance increase the rate to 0.40% subject to backdoor referendum. Any municipality which levied the tax in 1960 and whose rate was less than 0.30% on 7-29-69 may increase that rate to 0.30% subject to backdoor referendum. May be increased to 0.60% by referendum.		
<b>Flood - Surface Water and Sewage</b>	65 ILCS 5/11-113-1, 5/11-113-2	DOR Code 026-01
0.15% - Authorized by referendum. To be used to meet expense of pumping to remove surface water and sewage due to flood conditions		
<b>Forestry Program</b>	65 ILCS 5/11-73-1, 5/11-73-2	DOR Code 065
0.05% - Authorized by referendum.		
<b>Garbage Disposal</b>	65 ILCS 5/11-19-4	DOR Code 025
0.20% - Or rate in effect on 7-1-67, whichever is greater in municipalities of 25,001 or fewer inhabitants. 0.10% or rate in effect on 7-24-69, whichever is greater in municipalities having between 25,000 and 500,000 inhabitants.		
<b>General Assistance</b>	65 ILCS 70/1	DOR Code 054
0.10% - Applies to incorporated towns which have superseded a civil township.		
<b>Harbor Construction</b>	65 ILCS 5/11-123-11	DOR Code 139
0.0125% - For each of four consecutive years for the construction of a harbor.		

# Municipalities (non-home rule)

<b>Hospital</b>	65 ILCS 5/11-23-1, 5/11-23-6	DOR Code 024
0.06% - Or rate in effect on 7-1-67, whichever is greater. Applies to municipalities of less than 100,000 population. Authorized by referendum. Includes rate for bonds and interest.		
<b>Illinois Municipal Retirement Fund</b>	40 ILCS 5/7-171	DOR Code 005
No rate limit. A rate, which when added to all other receipts, will be sufficient to meet the requirements of the pension fund, exclusive of all other rates extended. Applies to municipalities outlined in 40 ILCS 5/7-132.		
<b>Lease or Purchase</b>	65 ILCS 5/11-76.1-2	DOR Code 057
No rate limit. Subject to backdoor referendum. Amount due under lease or purchase contract, plus other outstanding indebtedness. Cannot exceed debt limitation.		
<b>Levee (Annual)</b>	65 ILCS 5/11-112-3	DOR Code 070
0.1666% - Authorized by referendum.		
<b>Levee (7-year)</b>	65 ILCS 5/11-112-1, 5/11-112-2	DOR Code 070
0.1666% - Authorized by referendum, not to exceed 7 years.		
<b>Library</b>	75 ILCS 5/3-1, 5/3-4, 5/3-7	DOR Code 016
0.15% - Unless a higher rate is specified on the ballot in the referendum for establishing the library in a village or incorporated town. Prior to 1972, if a library increased its rate above 0.12% up to 0.20% by referendum, the corporate authorities may then levy up to an additional 0.03% above the rate set by the referendum. For example, if a referendum authorized a rate of 0.15%, the corporate authorities could have added an additional rate of 0.03% for a total of 0.18%. May be increased to 0.60% by referendum. If a municipality is located in a county of 1,000,000 or more population and is situated in a township which levies a library tax, the municipality must pay ½ of collection to township for library purposes. (See page 52). A referendum may be held to determine which unit of government can levy the library tax.		
<b>Library Building Purchase, Construction, Rental and Equipment</b>	75 ILCS 5/3-1, 5/3-4	DOR Code 028
0.02% - Subject to backdoor referendum each year it is levied.		
<b>Library Building Construction, Sites, Repair, Equipment and Materials</b>	75 ILCS 5/5-1, 5/5-3, 5/5-7	DOR Code 028-10
0.0833% - In lieu of bond issue. Authorized by referendum. Not to exceed 20 years.		
<b>Library and Gymnasium</b>	75 ILCS 50/1, 50/2	DOR Code 156
0.15% - For maintenance and operation. Applies to villages of 2,500 population or less, where free public library and gymnasium have been established. Authorized by referendum.		
<b>Library Working Cash Fund</b>	75 ILCS 5/3-9, 5/4-13	DOR Code 031-16
0.05% - Subject to backdoor referendum. May be levied for no more than 4 years, but the 4 years need not be consecutive. The money can only be used as a temporary loan to the library and must be reimbursed upon the collection of other taxes.		
<b>Medicare</b>	40 ILCS 5/21-110.1	DOR Code 143
No rate limit. An amount sufficient to meet the cost of participating in the Federal Medicare Program.		

# Municipalities (non-home rule)

**Mental Health Facilities and Services** - See Community Mental Health Facilities and Services

**Mentally Deficient - Facilities or Services**

65 ILCS 5/11-29.1-1, 5/11-29.1-2

DOR Code 106

0.10% - Subject to backdoor referendum.

**Monuments and Memorials for Soldiers, Sailors and Distinguished Persons**

65 ILCS 5/11-116-1

DOR Code 169

0.01% - Applies to municipalities under 100,000 population. Authorized by referendum.

**Municipal Auditing**

65 ILCS 5/8-8-8

DOR Code 027

No rate limit. An amount sufficient to pay cost of audit.

**Parks**

65 ILCS 5/11-98-1, 5/11-98-2

DOR Code 042

0.075% - Or rate limit in effect on 9-1-67, whichever is greater. The tax is part of the Corporate tax and is applicable only to non-home rule municipalities of less than 85,000. If authorized by referendum in non-home rule municipalities with a population of 500 but less than 50,000, the tax is in addition to the Corporate rate.

**Parks and Boulevards**

65 ILCS 5/11-99-1, 5/11-99-3

DOR Code 170

0.03% - Applies to municipalities of not less than 5,000 nor more than 100,000 population. Authorized by referendum.

**Playground and Recreation** 65 ILCS 5/11-95-7, 5/11-95-8, 5/11-95-10

DOR Code 043

0.09% - Authorized by referendum. May be increased to 0.20% by referendum.

**Police Pension**

40 ILCS 5/3-125

DOR Code 015

No rate limit. An amount sufficient to meet the needs of the pension fund requirements of the municipality, of not less than 5,000 nor more than 500,000 population. Municipalities of less than 5,000 population may establish fund by referendum.

**Police Protection**

65 ILCS 5/11-1-3, 5/11-1-5.1

DOR Code 014

0.15% - For those municipalities authorized to levy the tax on 7-1-67 or the rate in effect on 7-31-69, whichever is greater. Other municipalities have a rate of 0.075%. The rate may be increased to 0.60% by referendum.

**Public Benefit**

65 ILCS 5/9-2-39

DOR Code 045

0.05% - Or the rate limit in effect on 7-1-67, whichever is greater. A municipality may levy an amount to pay public benefit assessment against the municipality. (For Special Assessment Projects only.)

**Public Benefit**

65 ILCS 5/9-3-49

DOR Code 045

0.05% - To pay principal and interest on public benefit installments assessed against the municipality. (For Special Assessment Projects only.)

**Public Building Commission Lease**

50 ILCS 20/18

DOR Code 105

No rate limit. An amount sufficient to pay the annual rental to the Public Building Commission. Public Building Commissions are established by referendum.

# Municipalities (non-home rule)

<b>Public Building Restoration</b>	65 ILCS 5/11-70-1	DOR Code 118
0.08333% - Levy not to exceed 10 years, to restore public buildings destroyed or impaired by storm or fire.		
<b>Public Comfort Stations</b>	65 ILCS 5/11-21-4	DOR Code 067
0.0333% - This levy is not limited by the corporate rate.		
<b>Public Health Board</b>	65 ILCS 5/11-17-1	DOR Code 171
0.075% - Unless tax is also imposed for a county or multi-county health department, in which case the rate must be reduced to reflect the amount received from the health department tax. Applies to municipalities of 100,000 to 200,000 population. Authorized by referendum.		
<b>Railroad Grade Separation</b>	65 ILCS 5/11-58-2, 5/11-58-3	DOR Code 172
0.50% - Authorized by referendum. Shall not exceed 10 successive years.		
<b>Railroad Grade Separation (Supplemental)</b>	65 ILCS 5/11-58-6	DOR Code 173
1.25% - If amount is insufficient, as levied under 65 ILCS 5/11-58-2, may not be levied for more than 5 years. Authorized by referendum.		
<b>Recreation Programs for Handicapped</b>	65 ILCS 5/11-95-14	DOR Code 126
0.04% - May be levied by any 2 or more municipalities for joint action on programs for the handicapped. May not be levied in area where levied by park district.		
<b>School Crossing Guard</b>	65 ILCS 5/11-80-23	DOR Code 048
0.02% - To be used to hire part-time crossing guards.		
<b>Sewage (Disposal)</b>	65 ILCS 5/11-143-2	DOR Code 026
0.075% - Applies to cities of less than 100,000 population. Authorized by referendum.		
<b>Sewage System (Extension and Maintenance)</b>	65 ILCS 5/11-143-1	DOR Code 026
0.01666% - May be increased to 0.10% by 2/3 vote of city council. Included within the corporate rate limit.		
<b>Sewage (Treatment and Disposal)</b>	65 ILCS 5/11-142-1	DOR Code 026
0.075% - Applies to municipalities not within any sanitary district. Authorized by referendum.		
<b>Social Security</b>	40 ILCS 5/21-110, 5/21-110.1	DOR Code 047
No rate limit. An amount sufficient to meet the cost of participating in the Social Security program. Also, may include an amount sufficient to meet the cost of participating in the Federal Medicare Program.		
<b>Special Service Area</b>	35 ILCS 200/27-25, 200/27-55	DOR Code 023
No rate limit. Tax imposed only in special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.		
<b>Special Service Area (Weather Modification)</b>	35 ILCS 200/27-80	DOR Code 023
0.05% - Authorized by referendum in the special service area.		

# Municipalities (non-home rule)

<b>Stadium and Athletic Field</b>	65 ILCS 5/11-68-6	DOR Code 174
0.075% - Applies to cities over 30,000 population whose corporate limits coincide with township limits. Authorized by referendum.		
<b>Stormwater Management</b>	65 ILCS 5/11-113.1-1	DOR Code 146
0.06% - If municipality owns and operates a wastewater treatment plant or .03% if it does not. Referendum required. May be levied by only those municipalities in a county preparing a stormwater management plan served by the Northeastern Illinois Planning Commission.		
<b>Street and Bridge</b>	65 ILCS 5/11-81-1	DOR Code 040
0.06% - May be increased to 0.10% by $\frac{3}{4}$ vote of council. May be above 0.10% if higher rate limit was in effect on 7-1-67. Applies to municipalities having wholly within its boundaries a township or townships, or a road district.		
<b>Street and Bridge</b>	65 ILCS 5/11-81-2	DOR Code 040
0.06% - May be increased to 0.10% by $\frac{3}{4}$ vote of council. May be above 0.10% if higher rate was in effect 7-1-67. Levy to be reduced and abated in accordance with share received from road district levy. Applies to all municipalities not described in 65 ILCS 5/11-81-1 cited above.		
<b>Street Lighting</b>	65 ILCS 5/11-80-5	DOR Code 041
0.05% - Authorized by $\frac{2}{3}$ vote of council. This levy is not limited by the corporate rate.		
<b>Tort Judgments, Liability and Property Insurance</b>	745 ILCS 10/9-107	DOR Code 035
No rate limit. Amount sufficient to pay liability and property insurance premiums, for participation in a joint self-insurance association, payment of tort judgments or settlements and for creating a reserve.		
<b>Transportation System</b>	65 ILCS 5/11-120-1	DOR Code 030
0.03% - Authorized by referendum.		
<b>Tuberculosis Sanitariums</b>	65 ILCS 5/11-29-1, 5/11-29-17	DOR Code 020
0.025% - Applies to municipalities of less than 75,000 population. Authorized by referendum. May be increased to 0.0333% by referendum.		
<b>Tuberculosis Sanitariums</b>	65 ILCS 5/11-29-1, 5/11-29-18	DOR Code 020
0.05% - Applies to municipalities of 75,000 to 500,000 population. Authorized by referendum. May be increased to 0.075% by referendum.		
<b>Unemployment Insurance</b>	745 ILCS 10/9-107	DOR Code 060
No rate limit. Amount sufficient to pay insurance for employees' protection under the Unemployment Insurance Act.		
<b>Wastewater Disposal Zones</b>	65 ILCS 90/3, 90/12, 90/22	DOR Code 148
No rate limit. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.		

# Municipalities (non-home rule)

## **Waterworks - Extension of Water Mains and Maintenance**

65 ILCS 5/11-131-1

DOR Code 072

0.0166% - May be increased to 0.05% by 2/3 vote of corporate authorities. Included within the corporate rate.

## **Water Supply**

65 ILCS 5/11-131-1

DOR Code 072

0.033% - Approved by 2/3 vote of corporate authorities. Included within the corporate rate.

## **Waterworks and Sewage System - Public Benefit Fund**

65 ILCS 5/9-2-38

DOR Code 072

0.10% - Municipalities between 15,000 and 500,000 not located within a sanitary district, which discharges into Lake Michigan, and owns and operates a waterworks and sewage system financed by special assessment. May be raised to 0.1666% by referendum. Tax limited to 20 years.

## **Water and Sewer System**

70 ILCS 2405/30, 70 ILCS 2805/37

DOR Code 072

0.25% - Applies to municipalities required to furnish water and sewer services by reason of dissolution of a sanitary district created under the "Sanitary District Act of 1917" or "Sanitary District Act of 1936".

## **Working Cash**

65 ILCS 5/8-7-3

DOR Code 031

0.05% - No tax allowed if maximum amount of bonds have been issued under par. 8-7-2. The money can only be used as a temporary loan to the municipality and must be reimbursed upon the collection of other taxes.

## **Workers' Compensation and Occupational Disease Claims**

745 ILCS 10/9-107

DOR Code 062

No rate limit. Amount sufficient to pay judgments and settlements or to otherwise provide protection under the Workers' Compensation and Diseases Acts.

## Bonds and Interest

### **Coliseum**

65 ILCS 5/11-67-5

DOR Code 003

To be paid out of the annual tax levy of 0.05% for coliseum establishment and maintenance. Applies to municipalities of less than 75,000 population. Authorized by referendum.

### **Community Buildings and Gymnasiums**

65 ILCS 5/11-63-3

DOR Code 003

No rate limit. Authorized by referendum.

### **Corporate Purposes**

65 ILCS 5/8-1-3, 5/8-5-16

DOR Code 003

No rate limit. Referendum required if aggregate debt exceeds one-half of 1% of equalized assessed valuation.

### **Judgments, Settlements or Reserve**

745 ILCS 10/9-105, 10/9-107; 65 ILCS 5/8-1-4

DOR Code 003

No rate limit. Bonds for payment of outstanding judgments, settlements or for creating a reserve for loss pursuant to 745 ILCS 10/9-103.

### **Land Clearance Commission**

315 ILCS 5/4, 5/24

DOR Code 003

No rate limit. Applies to municipalities of more than 25,000 population not having a Department of Urban Renewal. Authorized by referendum.

# Municipalities (non-home rule)

<b>Levee</b>	65 ILCS 5/11-114-3	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Library</b>	75 ILCS 5/5-2, 5/5-7	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Medical Service Facilities</b>	50 ILCS 450/4	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Mental Health Facilities</b>	405 ILCS 20/12	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Municipal Building</b>	65 ILCS 5/11-64-2	DOR Code 003
No rate limit. Applies to municipalities of less than 500,000 population. Authorized by referendum.		
<b>Municipal Convention Halls</b>	65 ILCS 5/11-65-5	DOR Code 003
No rate limit. Applies to cities of more than 75,000 population. Authorized by referendum.		
<b>Park</b>	65 ILCS 5/11-100-2	DOR Code 003
No rate limit. Applies to municipalities under 15,000 population. Authorized by referendum.		
<b>Public Utility Acquisition</b>	65 ILCS 5/11-117-8	DOR Code 003
No rate limit. Authorized by referendum.		

## Bonds and Interest

<b>Recreation Areas</b>	65 ILCS 5/11-95-6	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Refunding</b>	65 ILCS 5/8-1-4	DOR Code 003
No rate limit. For consolidation or refunding of maturing bonds and for funding judgment debts.		
<b>Rehousing of Low Income Residents</b>	310 ILCS 30/4	DOR Code 003
No rate limit. To be used for the rehousing of persons of low-income residing within the area of a redevelopment project situated in the municipality. Authorized by referendum.		
<b>Sewage System Purchase or Lease</b>	65 ILCS 5/11-137-4	DOR Code 003
No rate limit. Subject to backdoor referendum.		
<b>Special Service Area</b>	35 ILCS 200/27-45, 200/27-55	DOR Code 003
No rate limit. To provide special services to a part of the municipality. Tax imposed only in special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.		

# Municipalities (non-home rule)

<b>Stadium and Athletic Field</b>	65 ILCS 5/11-68-6	DOR Code 003
0.075% - Applies only to municipalities of more than 30,000 population. Rate is included within stadium maintenance levy. Authorized by referendum.		
<b>Tax Increment Financing</b>	65 ILCS 5/11-74.4-7	DOR Code 003
No rate limit. Subject to backdoor referendum.		
<b>Voting Machines or Electronic Voting System</b>	65 ILCS 5/8-4-26	DOR Code 003
No rate limit. Applies to municipalities having 40,000 or more inhabitants and a Board of Election Commissioners.		
<b>Wastewater Disposal Systems</b>	65 ILCS 90/3, 90/6, 90/22	DOR Code 003
No rate limit. Bonds may not be issued if objection petition is filed by 51% of electors and 51% of landowners.		
<b>Water or Wastewater Treatment Facilities</b>	65 ILCS 5/8-4-1, 5/8-5-1	DOR Code 003
No rate limit. Bonds for payment to finance acquisition, construction or improvement of water or wastewater treatment facilities mandated by an enforceable compliance schedule developed in connection with the Federal Clean Water Act or a compliance order issued by U.S. E.P.A. or by the Illinois Pollution Control Board. Requires 3/5 majority vote of governing authority.		
<b>Waterworks</b>	65 ILCS 5/11-128-1, 5/11-128-3	DOR Code 003
0.1666% - Applies to cities and villages for purchase, construction and enlargement of waterworks. Tax limited to 30 years. Authorized by referendum. Must be approved by $\frac{3}{4}$ of electors voting on proposition.		

## Bonds and Interest

<b>Waterworks, Joint Construction &amp; Maintenance</b>	65 ILCS 5/11-126-2	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Waterworks Purchase or Lease and Maintenance</b>	65 ILCS 5/11-127-1, 5/11-127-2, 5/11-137-2, 5/11-137-4	DOR Code 003
No rate limit. Subject to backdoor referendum.		
<b>Working Cash</b>	65 ILCS 5/8-7-2, 5/8-7-3	DOR Code 003
No rate limit. Aggregate of bonds allowed to be issued is \$700,000. The money can only be used as a temporary loan to the municipality and must be reimbursed upon the collection of other taxes.		

# Special Districts

## Special Districts- General

In addition to the tax rates on the following pages, many special districts may levy taxes for the purposes set forth below. The cited statutory provisions should be examined to determine their applicability to a specific type of district.

<b>Audit</b>	50 ILCS 310/1, 310/9	DOR Code 027
0.005% - To be used to pay the expense of conducting an audit performed by a Certified Public Accountant.		
<b>Illinois Municipal Retirement Fund</b>	40 ILCS 5/7-105, 5/7-171	DOR Code 005
No limit. An amount which will be sufficient to meet the requirements of the pension fund. Applies to taxing bodies outlined in 40 ILCS 5/7-132.		
<b>Medicare</b>	40 ILCS 5/21-110.1	DOR Code 143
No rate limit. An amount sufficient to meet the cost of participating in the Federal Medicare Program.		
<b>Public Building Commission Lease</b>	50 ILCS 20/18	DOR Code 105
No rate limit. An amount sufficient to pay the annual rental to a public building commission. Public building commissions are created by referendum.		
<b>Social Security</b>	40 ILCS 5/21-110, 5/21-110.1	DOR Code 047
No rate limit. An amount sufficient to meet the cost of participation in the Social Security program. Also Special Districts generally may include an amount sufficient to meet the cost of participating in the Federal Medicare Program.		
<b>Tort Judgments and Liability Insurance</b>	745 ILCS 10/9-107	DOR Code 035
No rate limit. Amount sufficient to pay liability insurance premiums, for participation in a joint self-insurance association, payment of tort judgments or settlements and for creating a reserve.		
<b>Unemployment Insurance</b>	745 ILCS 10/9-107	DOR Code 060
No rate limit. Amount sufficient to pay insurance for employees' protection under the Unemployment Insurance Act.		
<b>Workers' Compensation and Occupational Disease Claims</b>	745 ILCS 10/9-107	DOR Code 062
No rate limit. Amount sufficient to pay judgments and settlements or to otherwise provide protection under the Workers' Compensation and Occupational Diseases Acts.		

## Bonds and Interest

<b>Tort Judgments, Settlements or Reserve</b>	745 ILCS 10/9-105, 10/9-107	DOR Code 003
No rate limit. Bonds for payment of outstanding tort judgments, settlements, or for creating a reserve.		

# Special Districts

## Airport Authorities

**Bonds and Interest** 70 ILCS 5/14.1, 5/14.3, 5/14.5 DOR Code 003

No rate limit. Referendum if aggregate debt exceeds  $\frac{3}{4}$  of 1% of assessed valuation.

**Corporate** 70 ILCS 5/2.3, 5/13 DOR Code 001

0.075% - Authorized by referendum.

## Cemetery Maintenance Districts

**Corporate** 70 ILCS 105/10 DOR Code 001

0.06%

## Civic Centers

### Peoria Civic Center Authority

**Bonds** 70 ILCS 200/205-40 DOR Code 003

No rate limit. Authorized by referendum after consent of city council. Aggregate not to exceed 2% of equalized assessed valuation.

**Corporate** 70 ILCS 200/205-30 DOR Code 001

0.05% - Authorized by referendum.

**Site Acquisition and Development** 70 ILCS 200/205-30 DOR Code 079

No rate limit. Aggregate of \$300,000 over a period not to exceed 10 years. May be levied by city council upon request of Authority.

## Springfield Metropolitan Exposition and Auditorium Authority

**Bonds** 70 ILCS 200/255-50 DOR Code 003

Referendum required if aggregate bonds issued exceed 1.5% of assessed valuation. If aggregate will not exceed such limit, ordinance is subject to backdoor referendum.

**Corporate** 70 ILCS 200/255-40 DOR Code 001

0.05%

# Special Districts

## Conservation Districts

**Bonds and Interest** 70 ILCS 410/15 DOR Code 003

No rate limit. Authorized by board for land acquisition. Authorized by referendum for development of real property.

**Corporate** 70 ILCS 410/13 DOR Code 001

0.025% - In lieu of separate rates for corporate purposes and land acquisition, district may levy a combined rate for these purposes not to exceed 0.1%.

**Endangered Species** 70 ILCS 410/13.1 DOR Code 176

0.01% - For funding research projects involving endangered species of fauna and flora, providing facilities and staff and maintenance or to provide for maintenance by a not-for-profit organization. Authorized by referendum.

**Land Acquisition** 70 ILCS 410/13 DOR Code 079

0.075% - In lieu of separate rates for corporate purposes and land acquisition, district may levy a combined rate for these purposes not to exceed 0.1%.

## County Historical Museum District

**Corporate** 55 ILCS 5/5-31014 DOR Code 001

0.02% - Authorized by referendum.

## County Water Commission

**Bonds and Interest** 70 ILCS 3720/2 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 3720/2 DOR Code 001

0.005% - May levy an additional tax at a rate not to exceed 0.20% for one year only, such tax may not be levied more than once.

# Special Districts

## Fire Protection Districts

**Ambulance** 70 ILCS 705/22 DOR Code 064

0.30% - Authorized by referendum. If a district had authority to levy a tax at any rate not exceeding 0.25% prior to 1-1-78, board may increase maximum to 0.30% by resolution, subject to backdoor referendum.

**Ambulance - Intergovernmental Cooperation Agreement**

70 ILCS 705/23 DOR Code 064-01

0.095% - A district which lies within a single county which has a population between 400,000 and 575,000 or lies within two counties with respective populations between 400,000 and 575,000 and between 900,000 and 1,000,000 may by ordinance levy a tax for ambulance services pursuant to an intergovernmental cooperation agreement with another local government - provided no other tax is levied to provide ambulance services.

**Bonds and Interest** 70 ILCS 705/12, 705/13 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 705/14 DOR Code 001

0.125% - May be increased to 0.30% by ordinance, subject to a backdoor referendum, and to 0.40% by referendum. In addition to other uses, these funds may also be used to provide emergency ambulance service to area.

**Emergency and Rescue Crews and Equipment** 70 ILCS 705/24 DOR Code 049

0.05% - Authorized by referendum.

**Firefighters' Pension** 40 ILCS 5/4-118 DOR Code 013

No rate limit. An amount which, when added to all other receipts, will be sufficient to meet the requirements of the pension fund, exclusive of all other rates extended.

## Forest Preserve Districts

**Botanic Garden** 70 ILCS 830/2, 810/44 DOR Code 121

0.0048% - For districts with a population 200,000 or more but less than 3,000,000. The maximum rate is 0.015% for districts in counties having 3,000,000 or more inhabitants.

**Corporate** 70 ILCS 805/13.1, 810/22 DOR Code 001

0.06% - Referendum now required with special ballot conditions under P.A. 92-0103.

**Development of Forests and Construction of Improvements**

70 ILCS 805/13.1, 810/22 DOR Code 137

0.025% - In districts of 100,000 to 3,000,000 inhabitants. In districts of more than 3,000,000 inhabitants, 0.021% for constructing, restoring, reconditioning and reconstructing improvements and development of forests.

**Employees' Annuity and Benefit Fund** 40 ILCS 5/11-169 DOR Code 063

Amount to equal employee contributions to the fund two years prior to tax levy year, multiplied by 1.000. Applies to cities over 500,000 in population.

# Special Districts

## Zoological Park

70 ILCS 835/2, 810/41

DOR Code 120

0.0058% - For districts with a population of 150,000 or more but less than 3,000,000. Forest preserve districts in counties with a population in excess of 140,000 but less than 200,000 and contiguous to the Mississippi River have a rate not to exceed 0.06%, however, rate may not exceed .01% unless approved by referendum. The maximum rate is 0.035% for districts in counties having 3,000,000 or more inhabitants.

## Bonds and Interest

### Bonds

70 ILCS 805/13, 70 ILCS 810/21

DOR Code 003

No rate limit. Referendum is required under certain specified circumstances.

### Bonds - Botanic Garden Capital Improvement

70 ILCS 810/44.1

DOR Code 003

No rate limit. Aggregate bonds allowed to be issued is \$7,000,000.

### Bonds - Refunding

70 ILCS 820/1, 820/2

DOR Code 003

No rate limit. To fund payment of existing indebtedness.

### Bonds - Working Cash Fund

70 ILCS 810/28

DOR Code 003

No rate limit. Aggregate of bonds allowed to be issued is \$14,000,000. Applies to districts in counties of more than 3,000,000 inhabitants. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.

### Bonds - Zoological Capital Improvements

70 ILCS 810/42

DOR Code 003

No rate limit. Aggregate bonds allowed to be issued is \$27,640,000. Applicable to districts in counties having a population of 3,000,000 or more.

### Bonds - Zoological Capital Improvements

70 ILCS 835/4

DOR Code 003

No rate limit. Aggregate amount of bonds issued cannot exceed \$15,640,000. Applicable to districts containing a population of 150,000 or more located in counties of less than 3,000,000.

### Bonds - Zoological Working Cash

70 ILCS 810/42.1, 810/42.2

DOR Code 003

No rate limit. Aggregate amount of bonds issued cannot exceed \$3,000,000. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes. Applicable to districts in counties having a population of 3,000,000 or more.

## Health Districts

See Public Health Districts

## Historical Museum Districts

See County Historical Museum District

# Special Districts

## Hospital Districts

**Bonds and Interest** 70 ILCS 910/21 DOR Code 003

No rate limit. Referendum if aggregate debt will exceed 1.5% of value of taxable property.

**Corporate** 70 ILCS 910/20 DOR Code 001

0.075%

## Library Districts

See Public Library Districts

## Mass Transit Districts

**Corporate** 70 ILCS 3610/5, 3610/5.1 DOR Code 001

0.05% - May be increased to 0.25% by referendum.

## Mosquito Abatement Districts

**Corporate** 70 ILCS 1005/9 DOR Code 001

0.025% - Or the rate limit in effect on 7-1-67, whichever is greater. The district must reduce its levy by the amount of money received from a municipality according to the provisions of 70 ILCS 1005/9.5 (P.A. 090-0431)

## Multi-Township Assessment Districts

**Assessing** 35 ILCS 200/2-20 DOR Code 147

No rate limit. Amount sufficient to meet assessing costs.

## Museum Districts

**Corporate** 70 ILCS 1105/18 DOR Code 001

0.02%

**Construction and Site Development** 70 ILCS 1105/18 DOR Code 117

0.05% - Districts with population of 100,000 but less than 2,000,000; may levy for constructing, restoring, reconditioning, improvements and site development.

# Special Districts

## Park Districts (fewer than 500,000 inhabitants)

<b>Airport</b>	70 ILCS 1205/9-2b	DOR Code 071
0.075% - Authorized by referendum.		
<b>Aquarium and Museum</b>	70 ILCS 1290/2	DOR Code 123
0.03% - May be increased from 0.03% to 0.07% by backdoor referendum in Park Districts with a population less than 500,000; may also be increased by referendum up to 0.15%. In Park Districts with a population over 500,000 the rate may not exceed 0.15%.		
<b>Bonds and Interest</b>		
See Page 34.		
<b>Corporate</b>	70 ILCS 1205/5-1	DOR Code 001
0.10% - Or the rate limit in effect on 7-1-67, whichever is greater. Rates do not include tax for bonded indebtedness and taxes authorized by special referenda.		
<b>Corporate (Additional)</b>	70 ILCS 1205/5-3	DOR Code 001
0.25% - Authorized by referendum. <b>Note:</b> If a park district is subject to Section 18-195 of the Property Tax Code and does not levy the tax authorized by Section 5-3, then it may increase the property tax levy under this section for corporate purposes, to a total rate, not to exceed the total of rates authorized by this section and Section 5-3, as long as the increase is offset by a like property tax reduction in one or more of the park district's funds. In no instance shall the increase to corporate purposes cause the park district to exceed the limiting rate that the park district is subject to under 18-195 of the Property Tax Code.		
<b>Conservatory</b>	70 ILCS 1205/5-7	DOR Code 167
0.05% - Authorized by referendum.		
<b>Handicapped - Joint Recreation Programs</b>	70 ILCS 1205/5-8	DOR Code 126
0.04% - District must participate in joint recreation program with another taxing district. May not be levied in area where levied by municipality.		
<b>Health, Safety, Handicapped Access &amp; Energy</b>	70 ILCS 1205/5-10	DOR Code 141
0.10% - To pay for alterations and repairs required by lawful order of any agency, other than a park district board, when sufficient funds are not available. Otherwise, by referendum only.		
<b>Paving and Lighting, Streets and Roadways</b>	70 ILCS 1205/5-6	DOR Code 125
0.005% - Subject to backdoor referendum.		
<b>Playground &amp; Recreation Commission</b>	70 ILCS 1205/5-2a, 1205/5-2b	DOR Code 039
0.09% - Park District assumes rate being levied by city, village or incorporated town upon a 2/3 vote of the park board and the governing board of the city, village or incorporated town to merge the Playground and Recreation Commission with the Park District.		

# Special Districts

<b>Police System</b>	70 ILCS 1205/5-9	DOR Code 014
0.025% - Subject to backdoor referendum. May not be levied by any district not participating under the Police Training Act.		
<b>Public Benefit</b>	70 ILCS 1205/7-5	DOR Code 045
0.025% - To pay public benefit installments assessed against the park district. (For Special Assessment Projects only.) Authorized by referendum.		
<b>Recreational Programs</b>	70 ILCS 1205/5-2	DOR Code 122
0.075% - May be increased to 0.12% by referendum.		
<b>Recreational Programs (Additional)</b>	70 ILCS 1205/5-3a	DOR Code 122
0.25% - Authorized by referendum.		
<b>Note:</b> If a park district is subject to Section 18-195 of the Property Tax Code and does not levy the tax authorized by Section 5-3a, then it may increase the property tax levy under this section for the purpose of planning, establishing, and maintaining recreational programs to a total rate not to exceed the total of rates authorized by this section and Section 5-3a as long as the increase is offset by a like property tax reduction in one or more of the park district's funds. In no instance shall the increase of planning, establishing, and maintaining recreational programs cause the park district to exceed the limiting rate that the park district is subject to under 18-195 of the Property Tax Code.		
<b>Working Cash Fund</b>	70 ILCS 1205/11.2-2	DOR Code 031
0.025% - May be levied for a maximum of four years. Park Districts that levied this tax in previous years are also limited to a total of four years including back years. Subject to backdoor referendum. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.		

## Bonds and Interest

<b>Airport</b>	70 ILCS 1205/9-2c	DOR Code 003
No rate limit. But rate for bonds is set off against rate allowed for Airport Fund unless improvements are required to conform to federal or state standards. If tax exceeds Airport Fund rate, then only rate for bonds will be extended. Authorized by referendum.		
<b>Corporate</b>	70 ILCS 1205/6-2, 1205/6-3, 1205/6-4, 1205/6-6	DOR Code 003
No rate limit. General obligation non-referendum debt is limited to 0.575%. Referendum required to exceed 0.575% of equalized assessed valuation.		
<b>Highways</b>	70 ILCS 1310/7, 1310/9	DOR Code 003
No rate limit. Referendum required not to exceed \$20 million or 5% of assessed valuation, whichever is less.		
<b>Playground and Athletic Field (Living War Memorial)</b>	70 ILCS 1275/2, 1275/3, 1275/10	DOR Code 003
No rate limit. Bonds issued to match grant or donation. If amount of bond issue exceeds \$5,000 or 0.066% of taxable property, referendum must be held.		
<b>Refunding</b>	70 ILCS 1205/6-1, 1270/1, 1270/2	DOR Code 003
No rate limit. To repay existing indebtedness.		

# Special Districts

## Port Districts

### Alexander-Cairo Port District

(PA 96-1015, effective July 8, 2010)

**Bonds** 70 ILCS 1707/60 DOR Code 003  
No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1707/85 DOR Code 001  
0.05% - Authorized by referendum.

### Havana Regional Port District

**Corporate** 70 ILCS 1805/20 DOR Code 001  
0.05% - Authorized by referendum.

### Heart of Illinois Regional Port District

No property taxes for bonds or corporate purposes are provided for in the act; 70 ILCS 1807/1.

### Illinois International Port District

No property taxes for Bonds or corporate purposes are provided for in this act, 70 ILCS 18/10.

### Illinois Valley Regional Port District

**Corporate** 70 ILCS 1815/28 DOR Code 001  
0.05% - Authorized by referendum.

### Jackson-Union Counties Regional Port District

**Bonds** 70 ILCS 1820/8 DOR Code 003  
No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1820/13 DOR Code 001  
0.05% - Authorized by referendum.

# Special Districts

## Joliet Regional Port District

**Bonds** 70 ILCS 1825/8 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1825/12a DOR Code 001

0.05% - Authorized by referendum.

## Kaskaskia Regional Port District

**Bonds** 70 ILCS 1830/22.1 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1830/28.1 DOR Code 001

0.05% - Authorized by referendum.

## Massac-Metropolis Port District

**Bonds** 70 ILCS 1831/60 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1831/85 DOR Code 001

0.05% - Authorized by referendum.

## Mid-America Intermodal Authority Port District

**Corporate** 70 ILCS 1832/85 DOR Code 001

0.05% - Authorized by referendum.

## Mt. Carmel Regional Port District

**Bonds** 70 ILCS 1835/11 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1835/17 DOR Code 001

0.05% - Authorized by referendum.

# Special Districts

## Seneca Regional Port District

**Bonds** 70 ILCS 1845/8 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1845/13 DOR Code 001

0.05% - Authorized by referendum.

## Shawneetown Regional Port District

**Bonds** 70 ILCS 1850/8 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1850/13 DOR Code 001

0.05% - Authorized by referendum.

## Southwest Regional Port District

**Bonds** 70 ILCS 1855/10 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1855/16 DOR Code 001

0.05% - Authorized by referendum.

## Tri-City Regional Port District

**Bonds** 70 ILCS 1860/8 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1860/13 DOR Code 001

0.05% - Authorized by referendum.

## Waukegan Port District

**Bonds** 70 ILCS 1865/8 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 1865/13 DOR Code 001

0.05% - Authorized by referendum.

# Special Districts

## White County Port District

**Corporate** 70 ILCS 1870/20 DOR Code 001

0.05% - Authorized by referendum.

## Public Health Districts

**Bonds and Interest** 70 ILCS 905/22, 905/23, 905/24 DOR Code 003

No limit. Authorized by referendum.

**Corporate** 70 ILCS 905/15, 905/21 DOR Code 001

0.10% - Subject to referendum. May be increased to 0.15% by referendum. County clerk must abate from this rate the amount accruing to the district due to extension of rate for county or multiple county health departments. District to be served must be at least 75,000 population.

## Public Library Districts

**Bonds and Interest** 75 ILCS 16/40-10, 16/40-15 DOR Code 003

No rate limit. Authorized by referendum.

**Buildings** 75 ILCS 16/40-30 DOR Code 010

0.0833% - Authorized by referendum. Not to exceed the number of years of the building plan.

**Buildings, Equipment and Maintenance** 75 ILCS 16/35-5 DOR Code 004

0.02% - Subject to backdoor referendum each year it is levied.

**Building Restoration** 75 ILCS 16/35-30 DOR Code 010

0.0833% - Applicable to buildings destroyed or seriously impaired by storm, fire or other casualty. Not to exceed 10 fiscal years. Authorized by referendum.

**Corporate** 75 ILCS 16/35-5, 16/35-10 DOR Code 001

0.15% - Unless a higher rate is specified on ballot in referendum creating the district. May increase to 0.60% by referendum.

**Working Cash Fund** 75 ILCS 16/35-35 DOR Code 031

0.05% - Subject to backdoor referendum. May be levied for no more than 4 years, but the 4 years need not be consecutive. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.

## Public Water Districts

**Corporate** 70 ILCS 3705/5a DOR Code 001

0.02% - Referendum required. Levy limited to 10 years.

# Special Districts

## Rescue Squad Districts

**Corporate** 70 ILCS 2005/11 DOR Code 001

0.20% - Not applicable to area located within Fire Protection District.

## River Conservancy Districts

**Bonds and Interest** 70 ILCS 2105/14, 2105/15 DOR Code 003

No rate limit. Authorized by referendum.

**Corporate** 70 ILCS 2105/17 DOR Code 001

0.083% - May be increased to 0.75% in districts with less than 25,000 population, and 0.375% in districts with 25,000 or more population, by referendum.

**Special Service Area** 70 ILCS 2105/21 DOR Code 023

No rate limit. Tax imposed only in special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.

**Special Service Area Bonds** 70 ILCS 2105/21 DOR Code 003

No rate limit. To provide special services, tax imposed only in special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.

## Road Districts

**Bonds and Interest**  
See Page 41.

**Bridge - Joint Expense of County** 605 ILCS 5/6-508 DOR Code 008

0.05% - No referendum required. Approval by county board in commission counties. May be accumulated for a specific project. May be increased by referendum at a general election to 0.25% for a 10-year period. If fund is abolished and surplus is transferred to Road and Bridge Fund, referendum is required to reinstate levy.

**County Unit Road District - Bridge** 605 ILCS 5/6-512 DOR Code 103

0.05% - Applies to County Unit Road Districts.

**County Unit Road District - Road** 605 ILCS 5/6-512, 5/6-512.1 DOR Code 104

0.165% - Applies to County Unit Road Districts. May increase to 0.33% by referendum at a general election.

Note: One-half of the road fund tax levied under Section 5/6-512 on property lying within a municipality, where streets and alleys are under care of municipality, must be turned over to Treasurer of the municipality.  
(See 605 ILCS 5/6-507)

**Equipment and Building** 605 ILCS 5/6-508.1 DOR Code 010

0.035% - Subject to backdoor referendum. May be increased at a general election to 0.10%. Approval by county board in commission counties.

# Special Districts

## Permanent Road Fund (Special Tax)

605 ILCS 5/6-601

DOR Code 009

0.167% - Authorized by referendum at annual town meeting, special town meeting or general election. May be increased at a general election to 0.25%.

## Road and Bridge Purposes

605 ILCS 5/6-501, 5/6-504, 5/6-506

DOR Code 007

### Township Road District (single township)

0.125% - Or rate in effect on 7-1-67, whichever is greater. May be increased to 0.165% with approval of town board. Once approved, the rate remains in effect until changed by the board of trustees.

**Note:** Rates may be increased to 0.66% by referendum at the annual town meeting, special town meeting or at a general election. In districts with less than \$10,000,000 assessed valuation, rate may be increased to 0.94% if approved by referendum in a general election.

### Consolidated Township Road District (multi-township)

0.175% - Or rate in effect on 7-1-67, whichever is greater.

### County Unit Road District (commission counties)

0.165% - Or rate in effect on 7-1-67, whichever is greater.

**Note:** One-half of the road fund tax levied under Section 5/6-501 on property lying within a municipality, where streets and alleys are under care of municipality, must be turned over to Treasurer of the municipality. (See 605 ILCS 5/6-507)

## Road Damage

605 ILCS 5/6-503

DOR Code 090

0.033% - Approved by the county board in commission counties. Can be levied only after an agreement is reached with property owner for damage to private property.

## Salary - Commission County Elected Officials

605 ILCS 5/6-501

DOR Code 175

No rate limit. Authorized by referendum at general election. To be used to pay the salary of the road district commissioner only in counties which are not under township organization.

## Bonds and Interest

## Refunding

605 ILCS 5/6-514, 5/6-515, 5/6-516

DOR Code 003

No rate limit.

## Road Purposes

605 ILCS 5/6-510

DOR Code 003

No rate limit. Authorized by referendum at a general election.

## Road Purposes - County Unit Road District

605 ILCS 5/6-513

DOR Code 003

No rate limit. Authorized by referendum at a general election.

# Special Districts

## Sanitary Districts

### Sanitary District Act of 1907

<b>Corporate</b>	70 ILCS 2205/17	DOR Code 001
0.20% - Or the rate limit in effect on 7-1-67, whichever is greater.		
<b>Chlorination of Sewage (Disinfection, Additional Treatment)</b>	70 ILCS 2205/17	DOR Code 073
0.03% - May be increased to 0.05% by referendum. For chlorination of sewage, or other means of disinfection or additional treatment as may be required by water quality standards approved or adopted by the Pollution Control Board or by the court.		
<b>Stormwater Management</b>	70 ILCS 2205/17.1	DOR Code 146
0.03% - Without referendum, if a sanitary district owns and operates a wastewater treatment plant in a county which has established a stormwater management planning committee served by the Northeastern Illinois Planning Commission, or by a district in a township declared a flood disaster by Presidential declaration after 7/1/86. Other districts may adopt by referendum.		
<b>Bonds - Corporate</b>	70 ILCS 2205/16	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Bonds - Refunding</b>	70 ILCS 3005/1	DOR Code 003
No rate limit. Applies to all districts.		

### North Shore Sanitary District (Act of 1911)

<b>Corporate</b>	70 ILCS 2305/1, 70 ILCS 2305/12	DOR Code 001
0.083% - Or rate limit in effect on 8-2-65, whichever is greater. Can be increased to 0.35% by referendum.		
<b>Public Benefit</b>	70 ILCS 2305/25	DOR Code 045
0.05% - To pay district's share of special assessment project.		
<b>Chlorination of Sewage (Disinfection, Additional Treatment)</b>	70 ILCS 2305/12	DOR Code 073
0.03% - May be increased to 0.05% by referendum. For chlorination of sewage, or other means of disinfection or additional treatment as may be required by water quality standards approved or adopted by the Pollution Control Board or by the court.		
<b>Bonds - Corporate</b>	70 ILCS 2305/9	DOR Code 003
No rate limit. Authorized by referendum.		
<b>Bonds - Refunding</b>	70 ILCS 3005/1	DOR Code 003
No rate limit. Applies to all districts.		

# Special Districts

## Sanitary District Act of 1917

**Corporate** 70 ILCS 2405/1, 2405/12 DOR Code 001

0.083% - Or rate limit in effect on 8-2-65, whichever is greater. May be increased to 0.166% by referendum.

**Corporate - Successor Municipality** 70 ILCS 2405/30 DOR Code 072

0.25% - Available to corporate authority of any municipality required to provide water or sewer, where district has been dissolved.

**Public Benefit** 70 ILCS 2405/22a DOR Code 045

0.05% - The money is to be used only to pay the district's share of a special assessment project.

**Chlorination of Sewage (Disinfection, Additional Treatment)**  
70 ILCS 2405/12 DOR Code 073

0.03% - May be increased to 0.05% by referendum. For chlorination of sewage, or other means of disinfection or additional treatment as may be required by water quality standards approved or adopted by the Pollution Control Board or by the court.

**Special Service Area** 70 ILCS 2405/19.1 DOR Code 023

No rate limit. To provide special services to a part of the district. Tax imposed only in special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.

**Bonds - Corporate** 70 ILCS 2405/9 DOR Code 003

No rate limit. Authorized by referendum.

**Bonds - Refunding** 70 ILCS 3005/1 DOR Code 003

No rate limit. Applies to all districts.

## Sanitary District Act of 1936

**Corporate** 70 ILCS 2805/1, 2805/16 DOR Code 001

0.25% - Or rate limit in effect on 8-4-65, whichever is greater. May be increased to 0.50% by referendum.

**Corporate - Successor Municipality** 70 ILCS 2805/37 DOR Code 072

0.25% - Available to corporate authority of any municipality required to provide water or sewer, where district has been dissolved.

**Chlorination of Sewage (Disinfection, Additional Treatment)**  
70 ILCS 2805/16 DOR Code 073

0.03% - May be increased to 0.05% by referendum. For chlorination of sewage, or other means of disinfection or additional treatment as may be required by water quality standards approved or adopted by the Pollution Control Board or by the court.

# Special Districts

**Special Service Area** 70 ILCS 2805/27.1 DOR Code 023

No rate limit. To provide special services to a part of the district. Tax imposed only in special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.

**Bonds - Corporate** 70 ILCS 2805/11 DOR Code 003

No rate limit. Authorized by referendum.

**Bonds - Refunding** 70 ILCS 3005/1 DOR Code 003

No rate limit. Applies to all districts.

## Sanitary District — Metro-East Act of 1974

**Corporate** 70 ILCS 2905/5-1 DOR Code 001

0.20% - Or the rate limit in effect on 7-1-67, whichever is greater. May be increased by referendum to 0.478% for a period of 5 years, and then to 0.312% thereafter.

**Bonds - Corporate** 70 ILCS 2905/5-2 DOR Code 003

No rate limit. Authorized by referendum.

**Bonds - Refunding** 70 ILCS 3005/1 DOR Code 003

No rate limit.

## Soil and Water Conservation Sub-Districts

(Watershed Protection and Flood Prevention Act, 16 U.S.C.A. Sec. 1001)

**Corporate** 70 ILCS 405/26b DOR Code 001

0.125%

**Note:** Soil and Water Conservation Districts may not have the authority to levy property taxes. It appears that only "Sub-Districts" formed under 70 ILCS 405/26b may levy property taxes. Check with your county state's attorney for direction on whether property taxes may be extended for Soil and Water Conservation Districts.

## Solid Waste Disposal Districts

**Corporate** 70 ILCS 3105/18 DOR Code 001

0.05%

**Bonds and Interest** 70 ILCS 3105/21 DOR Code 003

Included within corporate limit. Authorized by referendum.

# Special Districts

## Street Lighting Districts

**Corporate** 70 ILCS 3305/10, 3305/10.1 DOR Code 001

0.125% - May be increased to 2.00% by referendum. Rate to include payment of any bonds issued.

**Bonds and Interest** 70 ILCS 3305/8, 3305/9 DOR Code 003

0.075% - Authorized by referendum. Included in corporate rate limit.

## Surface Water Protection Districts

**Corporate** 70 ILCS 3405/21 DOR Code 001

0.125% - May be increased to 0.25% by referendum. No referendum required if tax is authorized by the owners of all the property within the district.

**Bonds** 70 ILCS 3405/19, 3405/20, 3405/20a DOR Code 003

No rate limit. Referendum required unless all property owners consent.

## Tuberculosis Sanitarium Districts

**Corporate** 70 ILCS 920/14 DOR Code 001

0.075% - Applies to district wholly within one county.

**Bonds and Interest** 70 ILCS 920/14 DOR Code 003

No specific rate limit, except that this levy is included within the 0.075% corporate levy limit. Referendum is necessary for a purpose other than acquisition of land.

## Water Authorities

**Corporate** 70 ILCS 3715/6 DOR Code 001

0.08%

**Bonds** 70 ILCS 3715/6 DOR Code 003

No rate limit. Aggregate total not to exceed 0.5% of assessed valuation.

## Water Commission

See County Water Commission

## Water Districts

See Public Water Districts

# Special Districts

## Water Service Districts

**Corporate**

70 ILCS 3710/10

DOR Code 001

0.125%

**Bonds and Interest**

70 ILCS 3710/9

DOR Code 003

0.075% - Authorized by referendum. Included in corporate rate limit.

**Note:** In addition to the tax rates on the preceding pages, many special districts may levy taxes for the purposes set forth on Page 28. The cited statutory provisions should be examined to determine their applicability to a specific type of district.

# Special Districts — Limited Taxing Authority

## Civic Centers, Various Exposition and Auditorium Authorities

The following special districts may levy taxes only for purposes set forth below. Check the cited statutory provisions.

**Note:** Public Act 90-0328 created a new Civic Center Code and consolidated most civic center functions.

### Aurora Metropolitan Exposition, Auditorium and Office Building Authority

**Bonds** 70 ILCS 200/10-18 DOR Code 003  
0.0005% - Authorized by referendum.

### Bloomington Civic Center Authority

**Bonds** 70 ILCS 200/20-45 DOR Code 003  
No rate limit. Authorized by referendum.

### Decatur Metropolitan Exposition, Auditorium and Office Building Authority

**Bonds** 70 ILCS 200/75-40 DOR Code 003  
0.0005% - Authorized by referendum.

### DuPage County Metropolitan Exposition, Auditorium and Office Building Authority

**Bonds** 70 ILCS 200/80-30 DOR Code 003  
0.0005% - Authorized by referendum.

### Elgin County Metropolitan Exposition, Auditorium and Office Building Authority

**Bonds** 70 ILCS 200/2-70 DOR Code 003  
0.0005% - Authorized by referendum.

### Exhibition Council

**Bonds** 50 ILCS 30/9.1 DOR Code 003  
No rate limit. Authorized by referendum of voters within city or county which created the Council.

# Special Districts — Limited Taxing Authority

## Illinois International Convention Center Authority

**Bonds** 70 ILCS 200/100-35 DOR Code 003

0.0005% - Authorized by referendum.

## Illinois Quad City Civic Center Authority

**Bonds** 70 ILCS 200/215-30 DOR Code 003

0.05% - Authorized by referendum.

## Jo Daviess County Civic Center Authority

**Bonds** 70 ILCS 200/125-30 DOR Code 003

0.0005% - Authorized by referendum.

## Lake County Metropolitan Exposition and Auditorium Authority

Repealed by Public Act 92-0850, Section 45; August 26, 2002.

## Matteson Metropolitan Civic Center Authority

**Bonds** 70 ILCS 200/155-40 DOR Code 003

No rate limit. Authorized by referendum.

## Metropolitan Exposition, Auditorium and Office Building Authorities

**Bonds** 70 ILCS 200/170-30 DOR Code 003

0.0005% - Authorized by referendum.

## Oak Park Civic Center Authority

**Bonds** 70 ILCS 200/185-35 DOR Code 003

0.0005% - Authorized by referendum.

## Orland Park Metropolitan Exposition, Auditorium and Office Building Authority

**Bonds** 70 ILCS 200/190-30 DOR Code 003

0.0005% Authorized by referendum.

# Special Districts — Limited Taxing Authority

## Pekin Civic Center Authority

**Bonds** 70 ILCS 200/200-30 DOR Code 003  
0.05% - Authorized by referendum.

## Rockford Metropolitan Exposition, Auditorium and Office Building Authority

**Bonds** 70 ILCS 200/240-23 DOR Code 003  
0.0005% - Authorized by referendum.

## Sterling Metropolitan Exposition, Auditorium and Office Building Authority

**Bonds** 70 ILCS 200/2-70, 200/260-35 DOR Code 003  
0.0005% - Authorized by referendum.

## Vermilion County Metropolitan Exposition, Auditorium and Office Building Authority

**Bonds** 70 ILCS 200/265-35 DOR Code 003  
0.0005% - Authorized by referendum.

## Will County Metropolitan Exposition and Auditorium Authority

**Bonds** 70 ILCS 200/280-45 DOR Code 003  
Authorized by referendum.

## Other Districts

### Municipal Joint Action Water Agency

**Bonds** 5 ILCS 220/3.1 DOR Code 003  
No rate limit. Authorized by referendum.

**Note:** In addition to the tax rates on the preceding pages, many special districts may levy taxes for the purposes set forth on Page 28. The cited statutory provisions should be examined to determine their applicability to a specific type of district.

# Townships

## Ambulance

60 ILCS 1/195-5

DOR Code 064

0.095% - In a township with a population between 10,000 and 35,000 which lies within a county with a population between 275,000 and 400,000, the board of trustees is authorized to provide for ambulance services pursuant to an intergovernmental cooperation agreement with any other unit of local government. The board of trustees may declare the unincorporated area of the township or a portion thereof as a special ambulance service district and may levy a tax provided that no other tax is levied for the purpose of providing ambulance service.

## Assessing

35 ILCS 200/2-20

DOR Code 131

No rate limit. Amount sufficient to meet assessing costs.

## Audit

50 ILCS 310/9

DOR Code 027

0.005%

## Bonds and Interest

See Page 67.

## Cemetery (Joint Township Cemeteries)

60 ILCS 1/135-50

DOR Code 017

0.10% - Applies to 2 or more townships or road districts operating a cemetery. Authorized by referendum.

## Cemetery

50 ILCS 610/1c

DOR Code 017

0.20% - Applies to townships not exceeding 100,000 population. Authorized by referendum. May be increased by referendum to 0.20%, if originally approved under previous maximum of 0.15%.

## Community Building Maintenance

60 ILCS 1/150-40

DOR Code 019

0.05% - Applies to townships not more than 25,000 population having community buildings. May be increased to 0.10% by referendum at the annual town meeting or at a general election.

## Community Mental Health Facilities and Services

405 ILCS 20/3a, 20/4, 20/5, 20/6

DOR Code 018

0.15% - Authorized by referendum.

## Corporate

60 ILCS 1/235-10

DOR Code 001

- 1) If the EAV is \$36 million or more, then the maximum rate is 0.25%.
- 2) If the EAV is \$30 million but less than \$36 million, the rate cannot produce tax revenues more than \$90,000.
- 3) If the EAV is less than \$15 million, then the maximum rate is 0.45%.
- 4) If the EAV is less than \$10 million and a referendum is passed at a general election, the maximum rate is not more than 0.65%.
- 5) If the EAV was more than \$15 million before 9-17-83, then the maximum rate is 0.25%. Maximum rate may be increased to the rates in the sliding scale below by a referendum at the annual town meeting.
- 6) If the EAV was less than \$15 million before 9-17-83, but has now increased, then the maximum rates are in the following sliding scale.

# Townships

EAV Range		Rate
>\$15,000,000	<\$16,000,000	0.44%
>\$16,000,000	<\$17,000,000	0.43%
>\$17,000,000	<\$18,000,000	0.42%
>\$18,000,000	<\$19,000,000	0.41%
>\$19,000,000	<\$20,000,000	0.40%
>\$20,000,000	<\$21,000,000	0.39%
>\$21,000,000	<\$22,000,000	0.38%
>\$22,000,000	<\$23,000,000	0.37%
>\$23,000,000	<\$24,000,000	0.36%
>\$24,000,000	<\$25,000,000	0.35%
>\$25,000,000	<\$26,000,000	0.34%
>\$26,000,000	<\$27,000,000	0.33%
>\$27,000,000	<\$28,000,000	0.32%
>\$28,000,000	<\$29,000,000	0.31%
>\$29,000,000	<\$30,000,000	0.30%

**Fire District**

See Special Fire District

**Fire Protection, Rescue and Emergency Vehicles and Equipment**

60 ILCS 1/200-10, 1/200-12

DOR Code 093

0.02% - Applicable in townships having fewer than 100,000 inhabitants. Authorized by referendum. May be increased to 0.125% by referendum. (P.A. 90-0296)

**General Assistance**

60 ILCS 1/235-20

DOR Code 054

0.10% - To qualify for state aid, an amount must be levied which, when added to the unobligated balance, equals 0.10%. Includes Assistance to Indigent Veterans. May be increased to amount approved by referendum at a general election.

**Health Care for Citizens**

60 ILCS 1/182-5

DOR Code 166

0.095% - To provide primary health care to citizens. Authorized by referendum. Applicable only in counties with a population of 25,000 or less containing a federally designated health manpower shortage area. (P.A. 90-0439)

**Hospital**

60 ILCS 1/175-5

DOR Code 024

0.1667% - For maintaining public nonsectarian hospitals. Authorized by referendum.

**Hospital**

60 ILCS 1/170-30

DOR Code 024

0.30% - For establishment and operation of public hospital in townships of less than 500,000 population.

**Illinois Municipal Retirement Fund**

40 ILCS 5/7-171, 5/7-132.1

DOR Code 005

No rate limit. An amount which when added to all other receipts, will be sufficient to meet the requirements of the pension fund. Applies to townships outlined in 40 ILCS 5/7-132.

# Townships

## Library

75 ILCS 5/3-4, 5/3-7

DOR Code 016

0.15% - Unless higher rate is specified on the ballot in the referendum for establishing the library. Authorized by referendum. Prior to 1972, if a library increased its rate above 0.12% up to 0.20%, the corporate authorities may then levy up to an additional 0.03% above the increased rate approval at referendum. For example, if a referendum authorized a rate of 0.15%, the corporate authorities could have added an additional rate of 0.03% for a total of 0.18%. May be increased to 0.60% by referendum. In counties under 1,000,000 population, the tax may be abated on territory within municipality or paid to municipality within township if municipality also levies tax. In counties of 1,000,000 or more population, if township includes wholly or partly a municipality which levies for library, such township shall cause an abatement in full of the library tax on property subject to such tax that lies within a municipality if the municipality levies a tax for the same year. Then the municipality, upon collection, shall pay ½ to township for library purposes. A referendum may be held to determine which unit of government can levy the library tax.

## Library Building, Construction, Purchase, or Rental

75 ILCS 5/3-4

DOR Code 028

0.02% - Subject to backdoor referendum each year it is levied.

## Library Building Construction, Repair, Sites, Equipment and Materials

75 ILCS 5/5-1, 5/5-3, 5/5-7

DOR Code 028-10

0.0833% - Authorized by referendum. This tax is levied only if the town board approves a plan of construction or remodeling and does not approve the bonds to pay for such plan. Not to exceed 20 years.

## Library Working Cash Fund

75 ILCS 5/3-9

DOR Code 031-16

0.05% - Subject to backdoor referendum. May be levied for no more than 4 years, but the 4 years need not be consecutive. The money can only be used as a temporary loan to the library and must be reimbursed upon the collection of other taxes.

## Medicare

40 ILCS 5/21-110.1

DOR Code 143

No rate limit. An amount sufficient to meet the cost of participating in the Federal Medicare Program.

## Mental Health Facilities and Services

See Community Mental Health Facilities and Services

## Mental Health Facilities and Services

60 ILCS 1/185-5, 1/185-10

DOR Code 018

0.10% - Authorized by referendum.

## Mosquito Abatement District

60 ILCS 1/30-170

DOR Code 165

0.075% - To be used for contract purposes in unincorporated area of township. **Authorized** by referendum.

## Park Maintenance

60 ILCS 1/120-20

DOR Code 042

0.02% - Or the rate in effect 7-1-67 whichever is greater.

## Police District

See Special Police District

## Public Assistance

See General Assistance

# Townships

## **Public Building Commission Lease**

50 ILCS 20/18

DOR Code 105

No rate limit. An amount sufficient to pay the annual rental to the public building commission. Public building commissions are created by referendum.

## **Public Comfort Station**

60 ILCS 1/155-20

DOR Code 067

0.03% - Or the rate limit in effect on 7-1-67, whichever is greater. Authorized by referendum.

## **Refuse Collection and Disposal District**

60 ILCS 1/210-15

DOR Code 168

0.15% - May be increased to 0.20% by referendum. To be used for contract purposes in unincorporated area of township. Authorized by referendum in the unincorporated area of the township.

## **Road System**

See tax rates under the Road District section, 605 ILCS 5/6-130

Applicable only in townships where the township road system has been reduced to a total mileage of 4 miles or less and the road district has been abolished. The township board must maintain remaining roads by contract with the county, a municipality or a private contractor under P.A. 92-0800.

## **Senior Citizens Services**

60 ILCS 1/35-55, 1/220-5 et.seq.

DOR Code 140

0.15% - Authorized by referendum. The tax is for senior citizen services and the construction, maintenance, repair, and operation of a senior citizens center.

## **Social Security**

40 ILCS 5/21-110, 5/21 - 110.1

DOR Code 047

No rate limit. An amount sufficient to meet the cost of participating in the Social Security Program. Also may include an amount sufficient to meet the cost of participating in the Federal Medicare Program.

## **Special Fire District**

60 ILCS 1/30-165

DOR Code 097

0.40% - Authorized by referendum of voters in an unincorporated area. To be used to pay contract with municipality for fire protection purposes in an unincorporated area of the township.

## **Special Police District**

60 ILCS 1/30-160, 1/30-155

DOR Code 038

0.10% - To be used for contract purposes in unincorporated area of township. Subject to direct referendum in counties of less than 1,000,000 population.

## **Tort Judgments and Liability Insurance**

745 ILCS 10/9-107

DOR Code 035

No rate limit. Amount sufficient to pay liability insurance premiums, for participation in a joint self-insurance association, payment of tort judgments or settlements and for creating a reserve.

# Townships

**Unemployment Insurance** 745 ILCS 10/9-107 DOR Code 060

No rate limit. Amount sufficient to pay insurance for employees' protection under the Unemployment Insurance Act.

**Workers' Compensation and Occupational Disease Claims** 745 ILCS 10/9-107 DOR Code 062

No rate limit. Amount sufficient to pay judgments and settlements or to otherwise provide protection under the Workers' Compensation and Occupational Diseases Acts.

**Youth Services** 60 ILCS 1/35-60 DOR Code 091

0.15% - Authorized by referendum.

## Bonds and Interest

**Community Buildings** 60 ILCS 1/150-10, 1/150-25 DOR Code 003

No rate limit. Authorized by referendum. Applies to townships of not more than 25,000 population.

**Hospital** 60 ILCS 1/170-35 DOR Code 003

No rate limit. Applies to townships of less than 500,000 inhabitants. Authorized by referendum.

**Library** 75 ILCS 5/5-2, 5/5-7 DOR Code 003

No rate limit. Authorized by referendum.

**Mental Health Facilities** 405 ILCS 20/10, 20/12 DOR Code 003

No rate limit. Authorized by referendum.

**Park Purchase and Improvement** 60 ILCS 1/125-10, 1/125-15 DOR Code 003

No rate limit. Authorized by referendum.

**Tort Judgments, Settlements or Reserve** 745 ILCS 10/9-105, 10/9-107 DOR Code 003

No rate limit. Bonds for payment of outstanding tort judgments, settlements or for creating a reserve.

**Town Halls** 60 ILCS 1/145-15 DOR Code 003

No rate limit. Applies to co-extensive townships. Authorized by referendum.

**Town Halls, Multi-Purpose Senior Center or Combined Hall and Center** 60 ILCS 1/140-15 DOR Code 003

No rate limit. Applies to townships other than co-extensive. Authorized by referendum.

**Open Space Land and Development** 60 ILCS 1/115-20 DOR Code 003

No rate limit. Authorized by referendum.

# Appendices

## Legislative Updates

This document includes the following statutory updates to Illinois Compiled Statutes from legislation which passed into law through the Illinois General Assembly. It does not include legislative changes that were included into earlier releases of this document. Legislation and Illinois Compiled Statutes are available through the Illinois General Assembly's web site at [ilga.gov](http://ilga.gov).

### 97th Illinois General Assembly (2011 - 2013)

Public Act	Bill number	Effective date	Description
097-0974	House Bill 0587	August 17, 2012	Park District rates
097-1022	Senate Bill 3252	January 1, 2013	Unit School rates
			(110 ILCS 805/3-33.2 - amended, 805/3-33.7)
96-1015	Senate Bill 575	July 8, 2010	Alexander-Cairo Port District Act (70 ILCS 1801)

## Levy Certification Date to County Clerk

Taxing Districts	Deadline	Statutory Reference
All Units	Last Tuesday in December	35 ILCS 200/18-15
<b>Amend Tax Certificate</b>		
School Districts (Fewer than 500,000 inhabitants)		105 ILCS 5/17-11.1
Community College Districts		110 ILCS 805/3-20.5

# Appendices

## Property Tax Computations

The following illustrations are provided to explain the relationship between a property tax levy, the property tax rate, and the equalized assessed valuation (EAV).

1. Assume that the EAV of a municipality is \$50,000,000. The General Corporate levy rate of 0.25% could yield \$125,000 to the municipality in property tax revenues. This is calculated as follows:

EAV multiplied by Tax Rate = Property Tax Revenues

$$\text{\$50,000,000} \times 0.25\% = \text{\$125,000}$$

2. The tax rate for a particular property tax levy can be calculated by dividing the levy request by the equalized assessed valuation. For example, if the corporate authorities levied \$110,000 for general corporate purposes, and the municipality's assessed valuation is \$50 million, the required corporate tax rate is 0.0022 or 0.22%.

Levy request divided by EAV = Tax Rate

$$110,000 \text{ divided by } 50,000,000 = 0.0022 \text{ (0.22\%)}$$

3. If the aggregate municipal tax levy rate (the General Corporate levy and all special levies) equals 1.50%, the total amount of property tax revenues generated will be \$750,000. This is calculated as follows:

EAV multiplied by Tax Rate = Property Tax Revenues

$$\text{\$50,000,000} \times 1.50\% = \text{\$750,000}$$

# Appendices

## Property Tax Extension Limitation Law

(35 ILCS 200/18-185)

The Property Tax Extension Limitation Law (PTELL) was passed in 1991 affecting non-home rule taxing districts in the “collar counties” of DuPage, Kane, Lake, McHenry, and Will. Cook County taxing districts were later added. Under Public Act 89-510, taxing districts in all other counties may be affected if county referenda are approved by the voters.

Additionally, in 2006 significant changes were made to the Property Tax Extension Limitation Law (PTELL) by Public Act 94-976. The changes affect the types of referendums available to taxing bodies in counties under PTELL and allowable maximum tax rates. The Illinois Department of Revenue has established a reference list of maximum tax rates on the agency’s web site at [revenue.state.il.us/LocalGovernment/PropertyTax/NewMaxRates.pdf](http://revenue.state.il.us/LocalGovernment/PropertyTax/NewMaxRates.pdf).

However, it is recommended that taxing bodies verify individual rates as allowable maximum rates can be affected by population, time limits, equalized assessed valuation, aggregate dollar amount, fund amount, amount levied as of a certain date, amount per capita, etc.

Detailed information about the “tax cap” law may be obtained by consulting the Property Tax Extension Limitation Law - Technical Manual, prepared by the department. The manual and other PTELL information is available on our web site at [tax.illinois.gov/localgovernment/propertytax/ptell.htm](http://tax.illinois.gov/localgovernment/propertytax/ptell.htm).

## Truth in Taxation Law

(35 ILCS 200/18-55)

The purpose of the Truth in Taxation Law is to require taxing districts to disclose by publication and to hold a public hearing on their intention to adopt an aggregate levy in amounts more than 105% of the amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, upon the final aggregate levy of the preceding year.

Until it has complied with the notice and hearing provisions of this Article, no taxing district shall levy an amount of ad valorem tax which is more than 105% of the amount, exclusive of election costs, which has been extended or is estimated will be extended, plus any amount abated by the taxing district before extension, upon the final aggregate levy of the preceding year.