NON-HOME RULE MUNICIPALITIES .............................................. 1
NON-HOME RULE COUNTIES .................................................. 14
TOWNSHIPS ............................................................................. 23

SPECIAL DISTRICTS
Special Districts Generally .................................................... 29
Airport Authority ................................................................. 31
Cemetery Maintenance Districts ............................................ 31
Civic Centers
Peoria Civic Center Authority ............................................... 31
Springfield Metropolitan Exposition and Auditorium Authority .. 32
Conservation Districts ............................................................ 32
County Historical Museum District ...................................... 32
County Water Commission .................................................... 33
Fire Protection Districts .......................................................... 33
Forest Preserve Districts ....................................................... 34
Hospital Districts ................................................................. 35
Mass Transit Districts ............................................................. 36
Mosquito Abatement Districts ................................................. 36
Multi-Township Assessing Districts ....................................... 36
Museum Districts ................................................................. 36
Park Districts (of less than 500,000 inhabitants) ....................... 37
Port Districts
Havana Regional Port District .............................................. 39
Illinois Valley Regional Port District ..................................... 39
Jackson - Union County Regional Port District ....................... 40
Joliet Regional Port District .................................................. 40
Kaskaskia Regional Port District .......................................... 40
Mt. Carmel Regional Port District ......................................... 40
Seneca Regional Port District ............................................... 41
Shawneetown Regional Port District .................................... 41
Southwest Regional Port District ......................................... 41
Tri-City Regional Port District .............................................. 41
Waukegan Port District ....................................................... 42
White County Port District .................................................. 42
Public Health Districts .......................................................... 42
Public Library Districts ........................................................ 42
Public Water Districts .......................................................... 43
Rescue Squad Districts ........................................................ 43
River Conservancy Districts ............................................... 43
Road Districts ................................................................. 44
Sanitary Districts ................................................................. 46
Soil and Water Conservation Sub-Districts (Watershed) .......... 49
Solid Waste Disposal Districts ............................................ 49
Street Lighting Districts ........................................................ 50
Surface Water Protection Districts ....................................... 50
Tuberculosis Sanitarium Districts ......................................... 50
Water Authorities ............................................................... 50
Water Service Districts ......................................................... 51
EDUCATIONAL DISTRICTS
   Educational Districts Generally.................................................................52
   Community College Districts..................................................................52
   School Districts.......................................................................................53
   .............................................................................................................55
SPECIAL DISTRICTS (LIMITED TAXING AUTHORITY)
   Civic Centers, Various Exposition and Auditorium Authorities.............60
   Exhibition Council.................................................................................60
   Aurora Metropolitan Exposition, Auditorium and Office Building Authority.
   .............................................................................................................60
   Bloomington Civic Center Authority.......................................................60
   Decatur Metropolitan Exposition, Auditorium and Office Building Authority.
   .............................................................................................................60
   DuPage County Metropolitan Exposition, Auditorium and Office Building Authority.
   .............................................................................................................60
   Elgin Metropolitan Exposition, Auditorium and Office Building Authority.
   .............................................................................................................61
   Illinois International Convention Center Authority...............................61
   Illinois Quad City Civic Center Authority...............................................61
   Jo Daviess County Civic Center Authority..............................................61
   Lake County Metropolitan Exposition and Auditorium Authority...........61
   Matteson Civic Center............................................................................61
   .............................................................................................................61
   Metropolitan Exposition, Auditorium and Office Building Authorities...62
   Oak Park Civic Center Authority.............................................................62
   .............................................................................................................62
   Orland Park Metropolitan Exposition, Auditorium and Office Building Authority.
   .............................................................................................................62
   Pekin Civic Center Authority..................................................................62
   .............................................................................................................62
   Rockford Metropolitan Exposition, Auditorium and Office Building Authority.
   .............................................................................................................62
   Sterling Metropolitan Exposition, Auditorium and Office Building Authority.
   .............................................................................................................62
   Vermilion County Metropolitan Exposition, Auditorium and Office Building Authority.
   .............................................................................................................63
   Will County Metropolitan Exposition and Auditorium Authority...........63
   .............................................................................................................63
PROPERTY TAX COMPUTATIONS.................................................................64

LEVY CERTIFICATION DATE TO COUNTY CLERK..................................65

PROPERTY TAX EXTENSION LIMITATION ACT...........................................66
INTRODUCTION

The Property Tax Rate and Levy Manual has been prepared by the Department of Commerce and Community Affairs 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 1998 State Bar Association Edition. Not included are provisions for tax levies available only to the Chicago Park District, Chicago School District, and the Metropolitan Water Reclamation District of Greater Chicago. Certain levies generally available to special districts are listed on pages 29 and 30 and are not repeated in the section pertaining to the particular types of districts.

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

The purpose of the 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.

Periodic updating will be provided by the Department as changes are made by the General Assembly. All questions should be directed to the Department’s Office of Local Government Management Services, 217/785-3263; TDD, 217/785-6055.

PLEASE NOTE: 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 so state.
NON-HOME RULE MUNICIPALITIES

Airport
65 ILCS 5/11-103-16, 5/11-103-17 DOR Code 071

.10% (10¢ per $100 of assessed valuation). Authorized by referendum.

Ambulance
65 ILCS 5/11-5-7, 5/11-5-7.1 DOR Code 064

.25% (25¢ per $100 of assessed valuation). Authorized by referendum except for any municipality which:

1) has a population between 10,000 and 30,000 and lies within 2 counties with respective populations between 275,000 and 400,000 and 655,000 and 850,000; or

2) has a population between 9,000 and 25,000 and lies within a single county with a population between 275,000 and 400,000, may levy an annual tax at a rate not exceeding .095% (9-1/2¢ per $100 assessed valuation) for the purpose of providing ambulance services pursuant to an intergovernmental cooperation agreement with any unit of local government. This tax may not be levied if any other tax is levied for the purpose of providing ambulance services.

Audit
65 ILCS 5/8-8-8 DOR Code 027

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

Band and Performing Arts
65 ILCS 5/11-45-1 DOR Code 044

.04% (4¢ per $100 of assessed valuation). Authorized by referendum.

Bonds and Interest
See pages 10 through 13. DOR Code 003

Bridge and Terminal
605 ILCS 5/10-605 Number not assigned

.25% (25¢ per $100 of assessed valuation). Authorized by referendum.

Cemetery Restoration
65 ILCS 5/11-50-1 DOR Code 017

.025% (2-1/2¢ per $100 of assessed valuation). Applies to municipalities of less than 25,000. Authorized by referendum.

Chlorination of Sewage
65 ILCS 5/11-142-3 DOR Code 073

.02% (2¢ per $100 of assessed valuation).
NON-HOME RULE MUNICIPALITIES

Coliseum

.25% (25¢ per $100 assessed valuation), for establishment. After establishment, rate is limited to .05% (5¢ per $100 assessed valuation) for maintenance. Authorized by referendum.

Coliseum
65 ILCS 5/11-67-1, 5/11-67-4  DOR Code 081

.025% (2-1/2¢ per $100 of assessed valuation), for establishment and maintenance. Authorized by referendum for municipalities of less than 75,000 population.

Community Buildings and Gymnasiums
65 ILCS 5/11-63-1, 5/11-63-2  DOR Code 019

.075% (7-1/2¢ per $100 assessed valuation). Authorized by referendum.

Community Nurses
65 ILCS 5/11-18-2, 5/11-18-2  Number not assigned

.0075% (3/4¢ per $100 of assessed valuation). Applies to municipalities between 5,000 and 100,000 population. Authorized by referendum.

Corporate
65 ILCS 5/8-3-1  DOR Code 001

.25% (25¢ per $100 of assessed valuation) or the rate limit in effect on 7-1-67, whichever is greater. May be increased by referendum to .4375% (43-3/4¢ per $100 of assessed valuation).

Corporate
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.

Cultural Center
65 ILCS 5/11-45.1-4  Number not assigned

.25% (25¢ per $100 of assessed valuation). Authorized by referendum.

Emergency Services and Disaster Operations
65 ILCS 5/8-3-16  DOR Code 046

.05% (5¢ per $100 of assessed valuation). Not to exceed 25¢ per capita.

Firefighters’ Pension
40 ILCS 5/4-118  DOR Code 013
NON-HOME RULE MUNICIPALITIES

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.

Fire Protection
65 ILCS 5/11-7-1, 5/11-7-3

.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 .075%. Any municipality whose rate was .30% on 7-1-67 may by ordinance increase the rate to .40% subject to backdoor referendum. Any municipality which levied the tax in 1960 and whose rate was less than .30% on 7-29-69 may increase that rate to .30% subject to backdoor referendum.

Forestry Program
65 ILCS 5/11-73-1

.05% (5¢ per $100 of assessed valuation). Authorized by referendum.

Garbage Disposal
65 ILCS 5/11-19-4

.20% (20¢ per $100 of assessed valuation) or rate in effect on 7-1-67, whichever is greater in municipalities of 25,001 or fewer inhabitants. .10% (10¢ per $100 of assessed valuation) or rate in effect on 7-24-69, whichever is greater in municipalities having between 25,000 and 500,000 inhabitants.

General Assistance
65 ILCS 70/1

.10% (10¢ per $100 of assessed valuation). Applies to incorporated towns which have superseded a civil township.

Harbor Construction
65 ILCS 5/11-123-11

.0125% (1-1/4¢ per $100 of assessed valuation), for each of four consecutive years for the construction of a harbor.

Hospital
65 ILCS 5/11-23-1, 5/11-23-6

.06% (6¢ per $100 of assessed valuation), 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.

Illinois Municipal Retirement Fund
40 ILCS 5/7-171

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.
NON-HOME RULE MUNICIPALITIES

Lease or Purchase
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.

Levee (Annual)
65 ILCS 5/11-112-3

DOR Code 070

.1666% (16-2/3¢ per $100 of assessed valuation). Authorized by referendum.

Levee (7-year)
65 ILCS 5/11-112-1 65 ILCS 5/11-112-2

DOR Code 070

.1666% (16-2/3¢ per $100 of assessed valuation). Not to exceed 7 years.

Library
75 ILCS 5/3-1, 5/3-4, 5/3-7

DOR Code 016

.15% (15¢ per $100 of assessed valuation) 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 .12% up to .20% by referendum, the corporate authorities may then levy up to an additional .03% above the rate set by the referendum. For example, if a referendum authorized a rate of .15%, the corporate authorities could have added an additional rate of .03% for a total of .18%. May be increased to .60% (60¢ per $100 of assessed valuation) 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 25). A referendum may be held to determine which unit of government can levy the library tax.

Library Building Purchase, Construction, Rental and Equipment
75 ILCS 5/3-1, 5/3-4

DOR Code 028

.02% (2¢ per $100 of assessed valuation). Subject to backdoor referendum each year it is levied.

Library Building Construction, Sites, Repair, Equipment and Materials
75 ILCS 5/5-1, 5/5-3, 5/5-7

Number not assigned

.0833% (8-1/3¢ per $100 of assessed valuation). In lieu of bond issue. Authorized by referendum. Not to exceed 20 years.

Library and Gymnasium
75 ILCS 50/1, 50/2

Number not assigned

.15% (15¢ per $100 of assessed valuation). 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.

Library Working Cash Fund
75 ILCS 5/3-9, 5/4-13

DOR Code 031-16
NON-HOME RULE MUNICIPALITIES

.05% (5¢ per $100 of assessed valuation). 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
405 ILCS 20/4, 20/5 DOR Code 018

.15% (15¢ per $100 of assessed valuation). Authorized by referendum.

Facilities For The Mentally Deficient
65 ILCS 5/11-29.1-1 DOR Code 106

.10% (10¢ per $100 of assessed valuation). Subject to backdoor referendum.

Monuments and Memorials for Soldiers, Sailors and Distinguished Persons
65 ILCS 5/11-116-1 Number not assigned

.01% (1¢ per $100 of assessed valuation). Applies to municipalities under 100,000 population. Authorized by referendum.

Parks
65 ILCS 5/11-98-1 DOR Code 042

.075% (7-1/2¢ per $100 of assessed valuation) or rate limit in effect on 9-1-67, whichever is greater. Applies to cities and villages with population of less than 85,000. If authorized by referendum in a city of over 500, such tax is in addition to corporate rate.

Parks and Boulevards
65 ILCS 5/11-99-1, 5/11-99-3 Number not assigned

.03% (3¢ per $100 of assessed valuation). 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

.09% (9¢ per $100 of assessed valuation). Authorized by referendum. May be increased to .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.
NON-HOME RULE MUNICIPALITIES
NON-HOME RULE MUNICIPALITIES

**Police Protection**
65 ILCS 5/11-1-3, 5/11-1-5.1  
DOR Code 014

.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 .075%. Beginning in taxable year 2000, the rate may be increased to .60% by referendum. (P.A. 91-299)

**Public Benefit**
65 ILCS 5/9-2-39  
DOR Code 045

.05% (5¢ per $100 of assessed valuation), 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

.05% (5¢ per $100 of assessed valuation). 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.

**Public Building Restoration**
65 ILCS 5/11-70-1  
DOR Code 118

.08333% (8-1/3¢ per $100 of assessed valuation). Levy not to exceed 10 years, to restore public buildings destroyed or impaired by storm or fire.

**Public Comfort Stations**
65 ILCS 5/11-21-4  
DOR Code 067

.0333% (3-1/3¢ per $100 of assessed valuation). This levy is no longer limited by the corporate rate.

**Public Health Board**
65 ILCS 5/11-17-1  
Number not assigned

.075% (7-1/2¢ per $100 of assessed valuation) 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.

**Railroad Grade Separation**
Number not assigned
NON-HOME RULE MUNICIPALITIES

.50% (50¢ per $100 of assessed valuation). Authorized by referendum. Shall not exceed 10 successive years.
NON-HOME RULE MUNICIPALITIES

**Railroad Grade Separation (Supplemental)**

65 ILCS 5/11-58-6

Number not assigned

1.25% ($1.25 per $100 of assessed valuation). 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.

**Recreation Programs for Handicapped**

65 ILCS 5/11-95-14

DOR Code 126

.04% (4¢ per $100 of assessed valuation). 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.

**School Crossing Guard**

65 ILCS 5/11-80-23

DOR Code 048

.02% (2¢ per $100 of assessed valuation). To be used to hire part-time crossing guards.

**Sewage (Disposal)**

65 ILCS 5/11-143-2

DOR Code 026

.075% (7-1/2¢ per $100 of assessed valuation). Applies to cities of less than 100,000 population. Authorized by referendum.

**Sewage System (Extension and Maintenance)**

65 ILCS 5/11-143-1

DOR Code 026

.01666% (1-2/3¢ per $100 of assessed valuation). May be increased to .10% (10¢ per $100 of assessed valuation) by 2/3 vote of city council. Included within the corporate rate limit.

**Sewage (Treatment and Disposal)**

65 ILCS 5/11-142-1

DOR Code 026

.075% (7-1/2¢ per $100 of assessed valuation). Applies to municipalities not within any sanitary district. Authorized by referendum.

**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 Service Area**

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.
NON-HOME RULE MUNICIPALITIES

**Special Service Area (Weather Modification)**
35 ILCS 200/27-80  DOR Code 023

.05% (5¢ per $100 of assessed valuation). Authorized by referendum in the special service area.

**Stadium and Athletic Field**
65 ILCS 5/11-68-6  Number not assigned

.075% (7-1/2¢ per $100 of assessed valuation). Applies to cities over 30,000 population whose corporate limits coincide with township limits. Authorized by referendum.

**Stormwater Management**
65 ILCS 5/11-113.1-1  DOR Code 146

.06% (6¢ per $100 of assessed valuation) if municipality owns and operates a wastewater treatment plant or .03% (3¢ per $100 of assessed valuation) 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.

**Street and Bridge**
65 ILCS 5/11-81-1  DOR Code 040

.06% (6¢ per $100 of assessed valuation). May be increased to .10% (10¢ per $100 of assessed valuation) by ¾ vote of council. May be above .10% (10¢ per $100 of assessed valuation) 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.

**Street and Bridge**
65 ILCS 5/11-81-2  DOR Code 040

.06% (6¢ per $100 of assessed valuation). May be increased to .10% (10¢ per $100 of assessed valuation) by ¾ vote of council. May be above .10% (10¢ per $100 of assessed valuation) 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.

**Street Lighting**
65 ILCS 5/11-80-5  DOR Code 041

.05% (5¢ per $100 of assessed valuation). Authorized by 2/3 vote of council. This levy is no longer limited by the corporate rate.

**Tort Judgments and Liability Insurance**
745 ILCS 10/9-107  DOR Code 035

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

Transportation System
65 ILCS 5/11-120-1  DOR Code 030

.03% (3¢ per $100 of assessed valuation). Authorized by referendum.

Tuberculosis Sanitariums
65 ILCS 5/11-29-1, 5/11-29-17  DOR Code 020

.025% (2-1/2¢ per $100 of assessed valuation). Applies to municipalities of less than 75,000 population. Authorized by referendum. May be increased to .0333% (3-1/3¢ per $100 of assessed valuation) by referendum.

Tuberculosis Sanitariums
65 ILCS 5/11-29-1, 5/11-29-18  DOR Code 020

.05% (5¢ per $100 of assessed valuation). Applies to municipalities of 75,000 to 500,000 population. Authorized by referendum. May be increased to .075% (7-1/2¢ per $100 of assessed valuation) by referendum.

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.

Wastewater Disposal System
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.

Waterworks System
65 ILCS 5/11-131-1  DOR Code 072

.0166% (1-2/3¢ per $100 of assessed valuation). May be increased to .05% (5¢ per $100 of assessed valuation) by 2/3 vote of corporate authorities. Included within the corporate rate.

Water Supply
65 ILCS 5/11-131-1  DOR Code 072

.033% (3-1/3¢ per $100 of assessed valuation). 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

.10% (10¢ per $100 of assessed valuation). 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 .1666% (16-2/3¢ per $100 of assessed valuation) by referendum. Tax limited to 20 years.
Water and Sewer System
70 ILCS 2805/37 DOR Code 072

.25% (25¢ per $100 of assessed valuation). 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 1936”.

Working Cash
65 ILCS 5/8-7-3 DOR Code 031

.05% (5¢ per $100 of assessed valuation). 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 .05% (5¢ per $100 of assessed valuation) 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 .5% of equalized assessed value, excluding debt authorized by referendum, bonds under par. 8-5-16 which have been paid, other non-referendum bonds, and bonded indebtedness assumed from another municipality.

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.

Library
75 ILCS 5/5-2 DOR Code 003

No rate limit. Library board outlines program for approval of corporate authorities.
NON-HOME RULE MUNICIPALITIES

BONDS and INTEREST

Medical Service Facilities
50 ILCS 450/4
DOR Code 003

No rate limit. Authorized by referendum.

Mental Health Facilities
405 ILCS 20/12
DOR Code 003

No rate limit. Authorized by referendum.

Municipal Building
65 ILCS 5/11-64-2
DOR Code 003

No rate limit. Applies to municipalities of less than 500,000 population. Authorized by referendum.

Municipal Convention Halls
65 ILCS 5/11-65-5
DOR Code 003

No rate limit. Applies to cities of more than 75,000 population. Authorized by referendum.

Park
65 ILCS 5/11-100-2
DOR Code 003

No rate limit. Applies to municipalities under 15,000 population. Authorized by referendum.

Public Utility Acquisition
65 ILCS 5/11-117-8
DOR Code 003

No rate limit. Authorized by referendum.

Recreation Areas
65 ILCS 5/11-95-6
DOR Code 003

No rate limit. Authorized by referendum.

Refunding
65 ILCS 5/8-1-4
DOR Code 003

No rate limit. For consolidation or refunding of maturing bonds and for funding judgment debts.

Rehousing of Low Income Residents
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.
NON-HOME RULE MUNICIPALITIES

BONDS and INTEREST

Sewage System Purchase or Lease
65 ILCS 5/11-137-4 DOR Code 003

No rate limit. Subject to backdoor referendum.

Special Service Area
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.

Stadium and Athletic Field
65 ILCS 5/11-68-6 DOR Code 003

.075% (7-1/2¢ per $100 of assessed valuation). Applies only to municipalities of more than 30,000 population. Rate is included within stadium maintenance levy. Authorized by referendum.

Tax Increment Financing
65 ILCS 5/11-74.4-7 DOR Code 003

No rate limit. Subject to backdoor 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.

Voting Machines or Electronic Voting System
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.

Wastewater Disposal Systems
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.

Water or Wastewater Treatment Facilities
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.
NON-HOME RULE MUNICIPALITIES

BONDS and INTEREST

Waterworks
65 ILCS 5/11-128-1, 5/11-128-3

.1666% (16-2/3¢ per $100 of assessed valuation). Applies to cities and villages for purchase, construction and enlargement of waterworks. Tax limited to 30 years. Authorized by referendum. Must be approved by ¾ of electors voting on proposition.

Waterworks, Joint Construction and Maintenance
65 ILCS 5/11-126-2

No rate limit. Authorized by referendum.

Waterworks Purchase or Lease and Maintenance
65 ILCS 5/11-127-1, 5/11-127-2, 5/11-137-2, 5/11-137-4

No rate limit. Subject to backdoor referendum.

Working Cash
65 ILCS 5/8-7-2, 5/8-7-3

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.
Airports
620 ILCS 45/1, 45/2      DOR Code 071

.25% (25¢ per $100 of assessed valuation). The tax is authorized by referendum. Such airports may also be established and operated jointly with other governmental units.

Airports
620 ILCS 50/59      DOR Code 071

2 mills on the dollar (20¢ per $100 of assessed valuation). 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.

Ambulance Service
55 ILCS 5/5-1028      DOR Code 064

.25% (25¢ per $100 of assessed valuation). May be levied only in area not within a fire protection district which levies an ambulance tax. Authorized by referendum.

Bonds and Interest
See pages 19 through 22.

Bridge
605 ILCS 5/5-602      DOR Code 008

.05% (5¢ per $100 of assessed valuation). Authorized by vote of the county board. May be increased to .25% for a 10-year period by referendum.

Corporate
55 ILCS 5/5-1024      DOR Code 001

.25% (25¢ per $100 of assessed valuation) for counties with a population of 80,000 or more. .27% (27¢ per $100 of assessed valuation) for counties 15,001 to 79,999. .37% (37¢ per $100 of assessed valuation) 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 32% (32¢ per $100 of assessed valuation). Rates may be increased by referendum.

Children’s Advocacy Center
55 ILCS 80/6      DOR Code 157

.004% (.4¢ per $100 of assessed valuation). Authorized by referendum.

Detention Home
55 ILCS 75/5, 75/6      DOR Code 099

.015% (1-1/2¢ per $100 of assessed valuation) or rate limit in effect on 7-1-67 whichever is greater, for counties under 300,000. Authorized by referendum. May be increased to .10% (10¢ per $100 of assessed valuation) by referendum. In counties over 300,000, without referendum, the county board may adopt a rate of .04% for construction and .02% for operation.
**Economic Development**  
55 ILCS 5/5-1035.2 DOR Code 164  
Rate set by referendum. Authorized by referendum - applies to counties under 100,000 population.

**Election**  
55 ILCS 5/5-1025 DOR Code 144  
.05% (5¢ per $100 of assessed valuation). 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.

**Extension Education**  
505 ILCS 45/8 DOR Code 053  
.05% (5¢ per $100 of assessed valuation). Authorized by referendum.

**Fair**  
55 ILCS 5/6-21002, 5/6-21004 DOR Code 110  
.05% (5¢ per $100 of assessed valuation). Authorized by referendum.

**Federal Aid Highway Matching Tax**  
605 ILCS 5/5-603 DOR Code 021  
.05% (5¢ per $100 of assessed valuation).

**General Assistance**  
305 ILCS 5/12-21.13 DOR Code 054  
.10% (10¢ per $100 of assessed valuation), reduced by unobligated balance. Applies to commission counties only. (10¢ is the qualifying rate for state aid). By resolution of county board.

**Health or Multiple County Health Department**  
55 ILCS 5/5-25003 DOR Code 022  
.10% (10¢ per $100 of assessed valuation). 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 .10% (10¢ per $100 of assessed valuation). However, any increase in excess of .05% (.05¢ per $100 of assessed valuation) must be adopted by 3/5 majority vote.

**Highway**  
605 ILCS 5/5-601 DOR Code 006  
.10% (10¢ per $100 of assessed valuation) or rate limit in effect on 7-1-67, whichever is greater. Can be raised to .20% (20¢ per $100 of assessed valuation) by referendum.
Highway (Special County)  
605 ILCS 5/5-604  
DOR Code 059  

.0833% (8-1/3¢ per $100 of assessed valuation). Authorized by referendum. Tax levied for a 5-year period.

Highway (Special for Gravel and Rock)  
605 ILCS 5/5-604.1  
DOR Code 029  

.05% (5¢ per $100 of assessed valuation). Applies to commission counties. Adopted by county board — subject to backdoor referendum. Limited to 5 years.

Historical Museum  
55 ILCS 5/6-23001  
DOR Code 107  

.002% (.2¢ per $100 of assessed valuation). May be increased to .004% (.4¢ per $100 of assessed valuation) by referendum.

Hospital  
55 ILCS 5/5-7001, 5/5-7002  
DOR Code 024  

.25% (25¢ per $100 of assessed valuation) or rate limit in effect on 7-1-67, whichever is greater. Authorized by referendum.

Illinois Municipal Retirement Fund  
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.

Jail (Operations and Maintenance)  
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 .07% (7¢ per $100 of assessed valuation). 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.

Judgments  
55 ILCS 5/1-6004  
DOR Code 035  

No rate limit, but aggregate taxes for county purposes cannot exceed 75 cents per $100 of assessed value.

Library  
55 ILCS 5/5-38008  
DOR Code 016  

.04% (4¢ per $100 of assessed valuation), or the rate limit in effect on 7-1-67, whichever is greater. Authorized by referendum. May increase to .08% (8¢ per $100 assessed valuation), subject to backdoor referendum. May increase to .20% (20¢ per $100 of assessed valuation) by referendum.
**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**  
405 ILCS 20/4, 20/5, 20/6  
DOR Code 018

.15% (15¢ per $100 of assessed valuation). Authorized by referendum.

**Mental Health**  
55 ILCS 5/5-25025  
DOR Code 018

.05% (5¢ per $100 of assessed valuation). Applies to counties under 1,000,000 population. Authorized by referendum. May be increased an additional .05% (5¢ per $100 of assessed valuation) by direct referendum. May be levied only where County Health Department is established.

**Mentally Retarded & Developmentally Disabled Persons - Care and Treatment**  
55 ILCS 105/1, 105/2  
DOR Code 106

.10% (10¢ per $100 of assessed valuation). Subject to backdoor referendum.

**Nursing or Sheltered Care Home**  
55 ILCS 5/5-21001  
DOR Code 113

.10% (10¢ per $100 of assessed valuation) Applies to counties of 1,000,000 or less population. Referendum required.

**Public Building Commission Lease**  
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.

**Senior Citizens Social Services**  
55 ILCS 5/5-1034  
DOR Code 142

.025% (2-1/2¢ per $100 of assessed valuation). Authorized by referendum.

**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 amount sufficient to meet costs of participating in the Federal Medicare Program.
Special Service Area

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.

Special Service Area (Township Road District roads in unincorporated areas)
35 ILCS 200/27-951 (P.A. 91-775)  DOR Code 023

No rate limit. To pay for road improvements to privately owned or maintained roads in subdivisions platted before January 1, 1959. 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

.05% (5¢ per $100 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

.20% (20¢ per $100 of assessed valuation). Referendum required. May be levied by counties in area served by Northeastern Illinois Planning Commission.

Tort Judgments and Liability Insurance
745 ILCS 10/9-107  DOR Code 035

No rate limit. Amount sufficient to pay 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

.075% (7-1/2¢ per $100 of assessed valuation). Authorized by referendum.

Tuberculosis Care and Treatment (District Dissolution)
70 ILCS 920/5.3  DOR Code 020

.05% (5¢ per $100 of assessed valuation) 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

.075% (7-1/2¢ per $100 of assessed valuation). Authorized by referendum.
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

.03% (3¢ per $100 of assessed valuation) in counties where a Veterans Assistance Commission is established. 10% of the legal voters may petition for referendum to increase rate to .04%. (NOTE: If taxes are not sufficient to pay assistance, the Department of Public Aid can make up the difference.)

Waterworks and Sewage System  
55 ILCS 5/5-15005  
DOR Code 072

.02% (2¢ per $100 of assessed valuation). 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 - Counties Over 500,000 Population  
55 ILCS 5/6-27003

.02% (2¢ per $100 of assessed valuation). 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.

BONDS and INTEREST

Airports  
620 ILCS 40/9  
DOR Code 003

.05% (5¢ per $100 of assessed valuation). Counties of less than 500,000 population. Authorized by referendum.

Airports  
620 ILCS 45/11, 45/18  
DOR Code 003

No rate limit. Authorized by referendum.

Corporate Purposes  
55 ILCS 5/5-1012  
DOR Code 003

No rate limit. Referendum required. Aggregate debt shall not exceed 5.75% of equalized assessed value, excluding debt authorized as defined.
**BONDS and INTEREST**

**County Airport Commission**  
620 ILCS 50/60  
DOR Code 003  
No rate limit.

**Courthouse (Construction or Remodeling)**  
55 ILCS 5/6-4003  
DOR Code 003  
.05% (5¢ per $100 of assessed valuation). 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.

**Detention Home**  
55 ILCS 75/5.1  
DOR Code 003  
Payable from Detention Home Tax.

**Funding**  
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.

**Highways**  
605 ILCS 5/5-605  
DOR Code 003  
No rate limit. Authorized by referendum.

**Jail (Construction or Remodeling)**  
55 ILCS 5/6-3005, 5/6-3007, 5/6-3008  
DOR Code 003  
.07% (7¢ per $100 of assessed valuation). 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.)

**Jail and Sheriff’s Residence**  
55 ILCS 5/6-3004.1  
DOR Code 003  
No rate limit. Applies to counties under 80,000. Authorized by referendum.

**Jail and Sheriff’s Residence**  
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.

**Medical Service Facility**  
50 ILCS 450/4, 405/5  
DOR Code 003
No rate limit. Applies to counties of less than 200,000 population. Authorized by referendum.

**BONDS and INTEREST**

**Mental Health Facilities**

405 ILCS 20/10, 20/12

DOR Code 003

No rate limit. Authorized by referendum.

**Public Health Facilities**

55 ILCS 5/5-25021, 5/5-25023

DOR Code 003

No rate limit. Authorized by referendum.

**Refunding**

55 ILCS 5/6-9004

DOR Code 003

No rate limit. Applies to counties of less than 200,000 population.

**Refunding**

55 ILCS 5/6-10002

DOR Code 003

No rate limit.

**Soldiers and Sailors Memorial**

55 ILCS 5/5-26001

DOR Code 003

No rate limit. Authorized by referendum.

**Special Service Area**


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.

**Special Service Area (Township Road District roads in unincorporated areas)**

35 ILCS 200/27-951 (P.A. 91-775)

DOR Code 003

No rate limit. To pay for road improvements to privately owned or maintained roads in subdivisions platted before January 1, 1959. 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.

**State Boundary Line Bridge**

605 ILCS 5/10-204

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.
BONDS and INTEREST

Tuberculosis Sanitarium
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.

Unit District Roads
605 ILCS 5/6-513  DOR Code 003

Only in commission counties having a county unit road district. No rate limit. Authorized by referendum.

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.
bulance
60 ILCS 1/195-5 DOR Code 064

.095% (9-1/2¢ per $100 of assessed valuation) 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. For assessing purposes.

Audit
50 ILCS 310/9 DOR Code 027

.005% (1/2¢ per $100 of assessed valuation).

Bonds and Interest
See page 28.

Cemetery
60 ILCS 1/135-50 DOR Code 017

.10% (10¢ per $100 of assessed valuation). Applies to 2 or more townships or road districts operating a cemetery. Authorized by referendum.

Cemetery
50 ILCS 610/1c DOR Code 017

.15% (15¢ per $100 of assessed valuation). Applies to townships not exceeding 100,000 population. Authorized by referendum. May be increased by referendum to .20% (20¢ per $100 of assessed valuation). Townships not having a prior cemetery tax may levy a rate of .20% (20¢ per $100 of assessed valuation) by referendum.

Community Building Maintenance
60 ILCS 1/150-40 DOR Code 019

.05% (5¢ per $100 of assessed valuation). Applies to townships not more than 25,000 population having community buildings. May be increased to .10% (10¢ per $100 of assessed valuation) by referendum at the annual town meeting or at a general election.

Corporate
60 ILCS 1/235-10 DOR Code 001

1) If the EAV is $36 million or more, then maximum rate = .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 $15 million, then maximum rate = .45\%.
4) If EAV is less than $10 million and a referendum is passed at a general election, the maximum rate = .65%.

5) If the EAV was more than $15 million before 9-17-83, then the maximum rate is .25%. May be increased to the rates in the sliding scale 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.

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<tr>
<td>$15 &amp; $16 million = .44%</td>
<td>$23 &amp; $24 million = .36%</td>
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<td>16 &amp; 17 = .43%</td>
<td>24 &amp; 25 = .35%</td>
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<td>17 &amp; 18 = .42%</td>
<td>25 &amp; 26 = .34%</td>
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<td>18 &amp; 19 = .41%</td>
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<td>21 &amp; 22 = .38%</td>
<td>29 &amp; 30 = .30%</td>
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<td>22 &amp; 23 = .37%</td>
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Fire District - See Special Fire District

Fire Protection, Rescue and Emergency Vehicles and Equipment

60 ILCS 1/200-10 DOR Code 093

.02% (2¢ per $100 of assessed valuation). Applicable in townships having fewer than 100,000 inhabitants. Authorized by referendum. May be increased to .125% by referendum. (P.A. 90-296)

General Assistance

60 ILCS 1/235-20 DOR Code 054

.10% (10¢ per $100 of assessed valuation). To qualify for state aid, an amount must be levied which, when added to the unobligated balance, equals .10% (10¢ per $100 of assessed valuation), 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

.095% (9 1/2¢ per $100 of assessed valuation) 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. 90-439)

Hospital

60 ILCS 1/175-5 DOR Code 024

.1667% (16-2/3¢ per $100 of assessed valuation). For maintaining public nonsectarian hospitals. Authorized by referendum.
Hospital

60 ILCS 1/170-30 DOR Code 024

.30% (30¢ per $100 of assessed valuation) 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

Library

75 ILCS 5/3-4, 5/3-7 DOR Code 016

.15% (15¢ per $100 of assessed valuation), 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 .12% up to .20%, the corporate authorities may then levy up to an additional .03% above the increased rate approval at referendum. For example, if a referendum authorized a rate of .15%, the corporate authorities could have added an additional rate of .03% for a total of 18%. May be increased to .60% (60¢ per $100 of assessed valuation) 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

.02% (2¢ per $100 of assessed valuation). 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 Number not assigned

.0833% (8-1/3¢ per $100 of assessed valuation). 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

.05% (5¢ per $100 of assessed valuation). 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
405 ILCS 20/3a, 20/4, 20/5, 20/6  DOR Code 018

.15% (15¢ per $100 of assessed valuation). Authorized by referendum.

Mental Health Facilities and Services
60 ILCS 1/185-5  DOR Code 018

.10% (10¢ per $100 of assessed valuation). Authorized by referendum.

Mosquito Abatement District
60 ILCS 1/30-170  DOR Code 165

.075% (7 1/2¢ per $100 of assessed valuation). To be used for contract purposes in unincorporated area of township. Authorized by referendum.

Park Maintenance
60 ILCS 1/120-20  DOR Code 042

.02% (2¢ per $100 of assessed valuation); or the rate in effect 7-1-67 whichever is greater.

Police District - See Special Police District

Public Assistance - See General Assistance

Public Building Commission Lease
50 ILCS 20/18  DOR Code 105

No rate limit. An amount sufficient to pay the annual rental.

Public Comfort Station
60 ILCS 1/155-20  DOR Code 067

.03% (3¢ per $100 of assessed valuation) 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

.15% (15¢ per $100 of assessed valuation). May be increased to .20% (20¢ per $100 of assessed valuation) by referendum. To be used for contract purposes in unincorporated area of township. Authorized by referendum in the unincorporated area of the township.
Senior Citizens Services  
60 ILCS 1/35-55  
.15% (15¢ per $100 of assessed valuation). Authorized by referendum.

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  
.40% (40¢ per $100 of assessed valuation). 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  
.10% (10¢ per $100 of assessed valuation). 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 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.

Youth Services  
60 ILCS 1/35-60  
DOR Code 091  
.15% (15¢ per $100 of assessed valuation). 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  
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**
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.
SPECIAL DISTRICTS GENERALLY

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.

Audit

50 ILCS 310/1, 310/9 DOR Code 027

.005% (1/2¢ per $100 of assessed valuation).

Illinois Municipal Retirement Fund

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.

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.

Public Building Commission Lease

50 ILCS 20/18 DOR Code 105

No rate limit. An amount sufficient to pay the annual rental.

Social Security

40 ILCS 5/21-110 DOR Code 047

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

Tort Judgments and Liability Insurance

745 ILCS 10/9-107 DOR Code 035

No rate limit. Amount sufficient to pay 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
SPECIAL DISTRICTS

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

BONDS and INTEREST

Tort Judgments, Settlements or Reserve
745 ILCS 10/9-105, 10/9-107

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 ¾ of 1% of assessed valuation.

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

.075% (7-1/2¢ per $100 of assessed valuation). Authorized by referendum.

CEMETERY MAINTENANCE DISTRICTS

Corporate
70 ILCS 105/10     DOR Code 001

.06% (6¢ per $100 of assessed valuation).

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

.05% (5¢ per $100 of assessed valuation). 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.
SPECIAL DISTRICTS

SPRINGFIELD METROPOLITAN EXPOSITION AND AUDITORIUM AUTHORITY

Bonds
70 ILCS 200/255-50                  DOR Code 003

No rate limit. 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

.05% (5¢ per $100 of assessed valuation).

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

.025% (2-1/2¢ per $100 of assessed valuation). 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 Number not assigned

.01% (1¢ per $100 of assessed valuation). 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

.075% (7-1/2¢ per $100 of assessed valuation). 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

.02% (2¢ per $100 of assessed valuation) authorized by referendum.
SPECIAL DISTRICTS

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

.005% (1/2¢ per $100 of assessed valuation) and an additional tax at a rate not to exceed .20% (20¢ per $100 of assessed valuation) for one year only.

FIRE PROTECTION DISTRICTS

Ambulance
70 ILCS 705/22  DOR Code 064

.30% (30¢ per $100 of assessed valuation). Authorized by referendum. If a district had authority to levy a tax at any rate not exceeding .25% prior to 1-1-78, board may increase maximum to .30% by resolution, subject to backdoor referendum.

Ambulance - Intergovernmental Cooperation Agreement
70 ILCS 705/23

.095% (9-1/2¢ per $100 of assessed valuation) A district which lies within a single county which has a population between 275,000 and 400,000 or lies within two counties with respective populations between 275,000 and 400,000 and between 655,000 and 800,000 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

.125% (12-1/2¢ per $100 of assessed valuation). May be increased to .30% (30¢ per $100 of assessed valuation), by ordinance, subject to a backdoor referendum, and to .40% (40¢ per $100 of assessed valuation) 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

.05% (5¢ per $100 of assessed valuation). Authorized by referendum.
SPECIAL DISTRICTS

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

.0048% (.48¢ per $100 of assessed valuation) for districts over 200,000 and counties fewer than 3,000,000 inhabitants. .015% (1-1/2¢ per $100 of assessed valuation) for districts in counties having 3,000,000 or more inhabitants.

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

.06% (6¢ per $100 of assessed valuation).

Development of Forests and Construction of Improvements
70 ILCS 805/13.1, 810/22 DOR Code 137

.025% (2-1/2¢ per $100 of assessed valuation) in districts of 100,000 to 3,000,000 inhabitants. In districts of more than 3,000,000 inhabitants, .021% (2.1¢ per $100 of assessed valuation) for constructing, restoring, reconditioning and reconstructing improvements and development of forests.

Employees’ Annuity and Benefit Fund
40 ILCS 5/11-107 DOR Code 063

Amount to equal employee contributions to the fund two years prior to tax levy year, multiplied by 1.30.

Zoological Park
70 ILCS 835/2, 810/41 DOR Code 120

.0058% (.58¢ per $100 of assessed valuation) for districts of 150,000 or more but fewer than 3,000,000 inhabitants. .35% (3.5¢ per $100 of assessed valuation) for districts in counties having 3,000,000 or more inhabitants. Districts in Rock Island County may have a rate not to exceed .01% (1¢ per $100 of assessed valuation).

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.
FOREST PRESERVE DISTRICTS

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 $7,000,000. 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 bonds allowed to be issued is $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 bonds allowed to be issued $1,500,000. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.

HEALTH DISTRICTS

See Public Health Districts

HISTORICAL MUSEUM DISTRICT

See County Historical Museum District

HOSPITAL DISTRICTS

Bonds and Interest
70 ILCS 910/21 DOR Code 003
SPECIAL DISTRICTS

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

Corporate
70 ILCS 910/20  DOR Code 001

.075% (7-1/2¢ per $100 of assessed valuation).

Bonds and Interest
70 ILCS 910/21  DOR Code 003

No rate limit. Authorized by referendum

LIBRARY DISTRICTS

See Public Library Districts

MASS TRANSIT DISTRICTS

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

.05% (5¢ per $100 of assessed valuation). Referendum required if district (other than district created under par. 353.1) was created after 7-1-67. May be increased to .25% (25¢ per $100 of assessed valuation) by referendum.

MOSQUITO ABATEMENT DISTRICTS

Corporate
70 ILCS 1005/9  DOR Code 001

.025% (2-1/2¢ per $100 of assessed valuation), 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. 90-431)

MULTI-TOWNSHIP ASSESSING 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

.02% (2¢ per 100 of assessed valuation).
SPECIAL DISTRICTS

MUSEUM DISTRICTS

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

.05% (5¢ per $100 of assessed valuation) Districts with population of 100,000 but
less than 2,000,000; may levy for constructing, restoring, reconditioning,
improvements and site development.

PARK DISTRICTS
(OF LESS THAN 500,000 INHABITANTS)

Airport
70 ILCS 1205/9-2b DOR Code 071

.075% (7-1/2¢ per $100 of assessed valuation). Authorized by referendum.

Aquarium and Museum
70 ILCS 1290/2 DOR Code 123

.03% (3¢ per $100 of assessed valuation). May be increased from .03% to .07%
(7¢ per assessed valuation) by backdoor referendum in Park Districts with a
population less than 500,000; .15% (15¢ per $100 of assessed valuation) in Park
Districts with a population over 500,000.

Bonds and Interest
See Pages 38 and 39.

Corporate
70 ILCS 1205/5-1 DOR Code 001

.10% (10¢ per $100 of assessed valuation) 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.

Corporate (Additional)
70 ILCS 1205/5-3 DOR Code 001

.25% (25¢ per $100 of assessed valuation). Authorized by referendum.

Conservatory
70 ILCS 1205/5-7 DOR Code 167

.05% (5¢ per $100 of assessed valuation). Authorized by referendum.

Handicapped - Joint Recreation Programs
70 ILCS 1205/5-8 DOR Code 126

.04% (4¢ per $100 of assessed valuation). District must participate in joint
recreation program with another taxing district. May not be levied in area where
levied by municipality.
PARK DISTRICTS
(OF LESS THAN 500,000 INHABITANTS)

Health, Safety, Handicapped Access and Energy
70 ILCS 1205/5-10  DOR Code 141

.10% (10¢ per $100 of assessed valuation). 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.

Paving and Lighting, Streets and Roadways
70 ILCS 1205/5-6  DOR Code 125

.005% (.5¢ per $100 of assessed valuation). Subject to backdoor referendum.

Playground and Recreation Commission
70 ILCS 1205/5-2a, 1205/5-2b  DOR Code 039

.09% (9¢ per $100 of assessed valuation). 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.

Police System
70 ILCS 1205/5-9  DOR Code 014

.025% (2-1/2¢ per $100 of assessed valuation). Subject to backdoor referendum. May not be levied by any district not participating under the Police Training Act.

Public Benefit
70 ILCS 1205/7-5  DOR Code 045

.025% (2-1/2¢ per $100 of assessed valuation). To pay public benefit installments assessed against the park district. (For Special Assessment Projects only.) Authorized by referendum.

Recreational Programs
70 ILCS 1205/5-2  DOR Code 122

.075% (7-1/2¢ per $100 of assessed valuation). May be increased to .12% (12¢ per $100 of assessed valuation) by referendum.

Recreational Programs (Additional)
70 ILCS 1205/5-3a  DOR Code 122

.25% (25¢ per $100 of assessed valuation). Authorized by referendum.

Working Cash Fund
70 ILCS 1205/11.2-2  DOR Code 031

.025% (2-1/2¢ per $100 of assessed valuation). 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**

**Airport**

70 ILCS 1205/9-2c, 1205/6-6  
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.

**Corporate**

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 .575%. Referendum required to exceed .575% of equalized assessed valuation.

**Highways**

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.

**Playground and Athletic Field (Living War Memorial)**

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 .066% of taxable property, referendum must be held.

**Refunding**

70 ILCS 1205/6-1, 1270/1, 1270/2  
DOR Code 003

No rate limit. To repay existing indebtedness.

**PORT DISTRICTS**

**HAVANA REGIONAL PORT DISTRICT**

**Corporate**

70 ILCS 1805/20  
DOR Code 001

.05% (5¢ per $100 of assessed valuation). Authorized by referendum.

**ILLINOIS VALLEY REGIONAL PORT DISTRICT**

**Corporate**

70 ILCS 1815/28  
DOR Code 001
.05% (5¢ per $100 of assessed valuation). Authorized by referendum.
SPECIAL DISTRICTS

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

.05% (5¢ per $100 of assessed valuation). Authorized by referendum.

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

.05% (5¢ per $100 of assessed valuation). 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

.05% (5¢ per $100 of assessed valuation). 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

.05% (5¢ per $100 of assessed valuation). 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

.05% (5¢ per $100 of assessed valuation). 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

.05% (5¢ per $100 of assessed valuation). 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

.05% (5¢ per $100 of assessed valuation). 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

.05% (5¢ per $100 of assessed valuation). Authorized by referendum.
SPECIAL DISTRICTS

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
.05% (5¢ per $100 of assessed valuation). Authorized by referendum.

WHITE COUNTY PORT DISTRICT

Corporate
70 ILCS 1870/20 DOR Code 001
.05% (5¢ per $100 of assessed valuation). 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 DOR Code 001
.10% (10¢ per $100 of assessed valuation). Subject to referendum. May be increased to .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 DOR Code 003
No rate limit. Authorized by referendum.

Buildings
75 ILCS 16/40-30 DOR Code 010
.0833% (8-1/3¢ per $100 of assessed valuation). 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
.02% (2¢ per $100 of assessed valuation). Subject to backdoor referendum each year it is levied.
SPECIAL DISTRICTS

PUBLIC LIBRARY DISTRICTS

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

.0833% (8-1/3¢ per $100 of assessed valuation). Applicable to building 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

.15% (15¢ per $100 of assessed valuation), unless a higher rate is specified on ballot in referendum creating the district. May increase to .60% (60¢ per $100 of assessed valuation) by referendum.

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

.05% (5¢ per $100 of assessed valuation). 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

.02% (2¢ per $100 of assessed valuation). Referendum required. Levy limited to 10 years.

RESCUE SQUAD DISTRICTS

Corporate
70 ILCS 2005/11 DOR Code 001

.20% (20¢ per $100 of assessed valuation). 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

.083% (8-1/3¢ per $100 of assessed valuation). May be increased to .75% (75¢ per $100 of assessed valuation) in districts with less than 25,000 population, and
SPECIAL DISTRICTS

.375% (37-1/2¢ per $100 of assessed valuation) 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 46.

Bridge - Joint Construction with County
605 ILCS 5/6-508
DOR Code 008

.05% (5¢ per $100 of assessed valuation). 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 .25% (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.

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

.035% (3-1/2¢ per $100 of assessed valuation). Subject to backdoor referendum. May be increased at a general election to .10% (.10¢ per $100 of assessed valuation). Approval by county board in commission counties.

Permanent Road Fund
605 ILCS 5/6-601
DOR Code 009

.167% (16.7¢ per $100 of assessed valuation). Authorized by referendum at annual town meeting, special town meeting or general election. May be increased at a general election to .25% (.25¢ per $100 of assessed valuation).

Roads and Bridges
605 ILCS 5/6-501, 5/6-504, 5/6-506
DOR Code 007

Single township road districts
.125% (12-1/2¢ per $100 of assessed valuation) or rate in effect on 7-1-67, whichever is greater. May be increased to .165% (16-1/2¢ per $100 of assessed valuation) with approval of town board. Once approved, the rate remains in effect until changed by the board of trustees.
ROAD DISTRICTS

Consolidated township road districts
.175% (17-1/2¢ per $100 of assessed valuation) or rate in effect on 7-1-67, whichever is greater.

Commission counties
.165% (16-1/2¢ per $100 of assessed valuation) or rate in effect on 7-1-67, whichever is greater.

Note: Rates may be increased to .66% (66¢ per $100 of assessed valuation) 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 .94% (94¢ per $100 of assessed valuation) if approved by referendum in a general election.

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
.033% (3-1/3¢ per $100 of assessed valuation). Approved by the county board in commission counties. Can be levied only after an agreement is reached with property owner.

Salary - Commission County Elected Officials
605 ILCS 5/6-501
Number not assigned
No rate limit. Authorized by referendum at general election.

Unit District Bridge
605 ILCS 5/6-512
.05% (5¢ per $100 of assessed valuation). Applies to County Unit Road Districts.

Unit District Road
605 ILCS 5/6-512, 5/6-512.1
.165% (16-1/2¢ per $100 of assessed valuation). Applies to County Unit Road Districts. May increase to .33% (33¢ per $100 of assessed valuation) 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)

BONDS and INTEREST

Refunding
605 ILCS 5/6-514, 5/6-515, 5/6-516
DOR Code 003
SPECIAL DISTRICTS

No rate limit.
SPECIAL DISTRICTS

BONDS and INTEREST

Road Purposes
605 ILCS 5/6-510                DOR Code 003
No rate limit. Authorized by referendum at a general election.

Road Purposes - County Unit
605 ILCS 5/6-513                DOR Code 003
No rate limit. Authorized by referendum at a general election.

SANITARY DISTRICTS

ACT OF 1907

Corporate
70 ILCS 2205/17                DOR Code 001
.20% (20¢ per $100 of assessed valuation) or the rate limit in effect on 7-1-67, whichever is greater.

Chlorination of Sewage
70 ILCS 2205/17                DOR Code 073
.03% (3¢ per $100 of assessed valuation). May be increased to .05% (5¢ per $100 of assessed valuation) by referendum.

Stormwater Management
70 ILCS 2205/17.1              DOR Code 146
.03% (3¢ per $100 of assessed valuation) 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.

Bonds - Corporate
70 ILCS 2205/16                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 DISTRICTS

ACT OF 1911

Corporate
70 ILCS 2305/1, 70 ILCS 2305/12  DOR Code 001

.083% (8-1/3¢ per $100 of assessed valuation) or rate limit in effect on 8-2-65, whichever is greater. Can be increased to .35% (35¢ per $100 of assessed valuation) by referendum.

Public Benefit
70 ILCS 2305/25  DOR Code 045

.05% (5¢ per $100 of assessed valuation). To pay district’s share of special assessment project.

Chlorination of Sewage
70 ILCS 2305/12  DOR Code 073

.03% (3¢ per $100 of assessed valuation). May be increased to .05% (5¢ per $100 of assessed valuation) by referendum.

Bonds - Corporate
70 ILCS 2305/9  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.

ACT OF 1917

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

.083% (8-1/3¢ per $100 of assessed valuation) or rate limit in effect on 8-2-65, whichever is greater. May be increased to .166% (16.6¢ per $100 of assessed valuation) by referendum.

Corporate - Successor Municipality
70 ILCS 2405/30  DOR Code 001

.25% (25¢ per $100 of assessed valuation). Any corporate authority required to provide sewer or water, where district has been dissolved.

Public Benefit
70 ILCS 2405/22a  DOR Code 045

.05% (5¢ per $100 of assessed valuation). The money is to be used only to pay the district’s share of a special assessment project.
SPECIAL DISTRICTS

SANITARY DISTRICTS

**Chlorination of Sewage**
70 ILCS 2405/12 DOR Code 073

.03% (3¢ per $100 of assessed valuation). May be increased to .05% (5¢ per $100 of assessed valuation) by referendum.

**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.

**ACT OF 1936**

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

.25% (25¢ per $100 of assessed valuation) or rate limit in effect on 8-4-65, whichever is greater. May be increased to .50% (50¢ per $100 of assessed valuation), by referendum.

**Chlorination of Sewage**
70 ILCS 2805/16 DOR Code 073

.03% (3¢ per $100 of assessed valuation). May be increased to .05% by referendum.

**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.
SPECIAL DISTRICTS

SANITARY DISTRICTS

Bonds - Refunding
70 ILCS 3005/1  DOR Code 003

No rate limit. Applies to all districts.

METRO-EAST ACT OF 1974

Corporate
70 ILCS 2905/5-1  DOR Code 001

.20% (20¢ per $100 of assessed valuation) or the rate limit in effect on 7-1-67, whichever is greater. May be increased by referendum to .478% for a period of 5 years, and then to .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

.125% (12-1/2¢ per $100 of assessed valuation).

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

.05% (5¢ per $100 of assessed valuation).

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

.125% (12-1/2¢ per $100 of assessed valuation). May be increased to 2.00% ($2.00 per $100 of assessed valuation) by referendum. Rate to include payment of any bonds issued.

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

.075% (7-1/2¢ per $100 of assessed valuation). Authorized by referendum. Included in corporate rate limit.

SURFACE WATER PROTECTION DISTRICTS

Corporate
70 ILCS 3405/21 DOR Code 001

.125% (12-1/2¢ per $100 of assessed valuation). May be increased to .25% (25¢ per $100 of assessed valuation) 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 ACT OF 1937

Corporate
70 ILCS 920/14 DOR Code 001

.075% (7-1/2¢ per $100 of assessed valuation). 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 .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

.08% (8¢ per $100 of assessed valuation).
SPECIAL DISTRICTS

WATER AUTHORITIES

Bonds
70 ILCS 3715/6  
DOR Code 003

No rate limit. Aggregate total not to exceed .5% of assessed valuation.

WATER COMMISSION

See County Water Commission

WATER DISTRICTS

See Public Water Districts

WATER SERVICE DISTRICTS

Corporate
70 ILCS 3710/10  
DOR Code 001

.125% (12-1/2¢ per $100 of assessed valuation).

Bonds and Interest
70 ILCS 3710/9  
DOR Code 003

.075% (7-1/2¢ per $100 of assessed valuation). Authorized by referendum. Included in corporate rate limit.
EDUCATIONAL DISTRICTS

EDUCATIONAL DISTRICTS GENERALLY

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 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

.005% (1/2¢ per $100 of assessed valuation). Effective 1/1/92.

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

.10% (10¢ per $100 of assessed valuation), for districts not located in cities having 500,000 or more inhabitants. Authorized by referendum. May be increased by not more than .05% at any single referendum. May accumulate to not more than 5% of assessed valuation. For districts in cities having 500,000 or more inhabitants, .05% (5¢ per $100 of assessed valuation).

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

.75% (75¢ per $100 of assessed valuation), for districts not located in cities having 500,000 or more inhabitants. Authorized by referendum. May be increased by not more than .125% at any single referendum. For districts in cities having 500,000 or more inhabitants, .175% (17-1/2¢ per $100 of assessed valuation).

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

.05% (5¢ per $100 of assessed valuation). 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 .10% (10¢ per $100 of assessed valuation) by referendum.

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.

BONDS and INTEREST

Bonds - 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.

Bonds - Building
110 ILCS 805/7-25  DOR Code 003
EDUCATIONAL DISTRICTS

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

**Bonds - Building**  
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.

**Bonds - Building**  
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.

**Bonds - Building**  
110 ILCS 805/3A-1, 805/3A-5  
DOR Code 003

No rate limit. Authorized by referendum.

**Bonds - 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.

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

No rate limit. To pay existing indebtedness.

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

No rate limit. Subject to backdoor referendum.
EDUCATIONAL DISTRICTS

SCHOOL DISTRICTS
(FEWER THAN 500,000 INHABITANTS)

EDUCATION

District - Grades 1 through 8

.92% (92¢ per $100 of assessed valuation), subject to backdoor referendum, as to portion of rate in excess of rate permitted on 6/30/65. May be increased to 3.5% ($3.50 per $100 of assessed valuation), 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

.92% (92¢ per $100 of assessed valuation), subject to backdoor referendum, as to portion of rate in excess of rate permitted on 6/30/65. May be increased to 3.5% ($3.50 per $100 of assessed valuation), 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)

1.84% ($1.84 per $100 assessed valuation) for the 1988-89 school year and thereafter. Subject to backdoor referendum, as to portion of rate in excess of rate permitted on 7-9-57. May be increased to 4.00% ($4.00 per $100 of assessed valuation) by referendum. May be increased to 6.00% ($6.00 per $100 of assessed valuation) by referendum if a community unit district is formed by a coterminous single elementary district and a secondary district. The time period is not less than 3 nor more than 10 years, or for an unlimited period.

OPERATIONS and MAINTENANCE

Grades 1 through 8

.25% (25¢ per $100 of assessed valuation). Subject to backdoor referendum. May be increased by referendum to .55% (55¢ per $100 of assessed valuation).

Grades 9 through 12

.25% (25¢ per $100 of assessed valuation). Subject to backdoor referendum. May be increased by referendum to .55% (55¢ per $100 of assessed valuation).

Grades 1 through 12 (Unit)

.50% (50¢ per $100 of assessed valuation). Subject to backdoor referendum the first year the district increases the rate to .50%. May be increased to .75% (75¢ per $100 of assessed valuation) by referendum. May be increased to 1.10%
EDUCATIONAL DISTRICTS

($1.10 per $100 of assessed valuation) if a community unit district is set by a single elementary district and a secondary district having coterminous boundaries.

Health Care Purposes
105 ILCS 5/17-2.2b DOR Code 004

.544% (54.4¢ per $100 of assessed valuation). 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

.20% (20¢ per $100 of assessed valuation) 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

.12% (12¢ per $100 of assessed valuation). May be increased to a higher rate by referendum.

Grades 9 through 12
105 ILCS 5/17-2, 5/17-4 DOR Code 030

.12% (12¢ per $100 of assessed valuation). May be increased by referendum to a higher rate.

Grades 1 through 12
105 ILCS 5/17-2, 5/17-4 DOR Code 030

20% (20¢ per $100 assessed valuation) for school year 1988-89 and thereafter. May be increased to a higher rate by referendum.

OTHER PURPOSES

Area Vocational Education Building Fund
105 ILCS 5/17-2.4 DOR Code 037

.05% (5¢ per $100 of assessed valuation). Authorized by referendum. Can be accumulated for 5 years for building a vocational education building when district hasn’t sufficient funds in building fund. Must be approved by State Superintendent of Education (now State Board of Education).
EDUCATIONAL DISTRICTS

Capital Development Board
105 ILCS 5/35-1 through 5/35-31 DOR Code 087

No rate limit. An amount sufficient to pay rentals. Applies only to districts under special provisions of this Act. Authorized by referendum.

Capital Improvement
105 ILCS 5/17-2, 5/17-2.3 DOR Code 036

.75% (75¢ per $100 of assessed valuation). Authorized by referendum. May be levied and accumulated for not more than 6 years if authorized by referendum.

Employees’ Pension (IMRF, Social Security & Medicare)
40 ILCS 5/7-171, 5/21-110, 5/21-110.1 DOR Code 161

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 school districts as outlined in 40 ILCS 5/7-132.

Fire Prevention, Safety, Energy Conservation and School Security
105 ILCS 5/17-2.11 DOR Code 032

.05% (5¢ per $100 of assessed valuation). May be increased to .10% (10¢ per $100 of assessed valuation) 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.

Health Insurance for Employees
105 ILCS 5/17-2.6

No rate limit. Authorized by referendum.

Lease and Computer Technology
105 ILCS 5/17-2.2c DOR Code 057

.05% (5¢ per $100 of assessed valuation). May be increased to .10% (10¢ per $100 of assessed valuation) by referendum. Applies to all districts under 500,000 population. To be used for the purpose of leasing educational facilities, or computer technology — or both. May also be used for temporary relocation expense. (P.A. 90-97)

Non-High School Indebtedness
105 ILCS 5/12-26 Number not assigned

No rate limit. A tax to pay outstanding debt of detached territory districts. Indebtedness other than bonded debt.

Non-High School (Tuition)
105 ILCS 5/12-11.1 Number not assigned

1.00% ($1.00 per $100 of assessed valuation). Rate scale may be increased by .21% (21¢ per $100 of assessed valuation) at each referendum, not to exceed
EDUCATIONAL DISTRICTS

1.60% ($1.60 per $100 of assessed valuation). To pay tuition of 8th grade graduates to any recognized high school.
EDUCATIONAL DISTRICTS

Special Education Purposes
105 ILCS 5/17-2.2a DOR Code 033

.02% (2¢ per $100 of assessed valuation) in districts maintaining only grades kindergarten through 8; and districts maintaining only grades 9 through 12. May be increased to .40% by referendum. (P.A. 90-757)

.04% (4¢ per $100 of assessed valuation) in districts maintaining grades kindergarten through 12. May be increased to .80% by referendum. (P.A. 90-757)

Summer School
105 ILCS 5/17-2 DOR Code 088

.15% (15¢ per $100 of assessed valuation). Authorized by referendum.

Temporary Relocation
105 ILCS 5/17-2.2c, 5/2-3.77 DOR Code 098

.05% (5¢ per $100 of assessed valuation). Applies to all districts in municipalities under 500,000 population. 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 and tornado. May be increased to .10%. (10¢ per $100 of assessed valuation) by referendum. (P.A. 90-464)

Working Cash
105 ILCS 5/20-3, 5/20-4 DOR Code 031

.05% (5¢ per $100 of assessed valuation). Applies to all districts under 500,000 population. 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

Area Vocational Building
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 (Section 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 (Section 17-2.4) to be abated.

Building Sites, Playground, etc.
105 ILCS 5/19-2 through 5/19-7 DOR Code 003

No rate limit. Authorized by referendum.

Building and Repair
105 ILCS 5/32-5.6 DOR Code 003

No rate limit. Applies to special charter districts. Authorized by referendum.
EDUCATIONAL DISTRICTS

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 and School Security
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 and School Security, 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.

Working Cash Fund
105 ILCS 5/20-2, 5/20-7, 5/20-4 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.

For further information on school finance, contact the State Board of Education, 217/785-0583; TDD, 217/782-1900.
SPECIAL DISTRICTS - LIMITED TAXING AUTHORITY

The following special districts may levy taxes only for purposes set forth below. Check the cited statutory provisions. Note: P.A. 90-328 created a new Civic Center Code and consolidated most civic center functions.

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.

AURORA METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

**Bonds**

70 ILCS 200/10-18  
DOR Code 003

.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

.0005% Authorized by referendum.

DUPAGE COUNTY METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

**Bonds**

70 ILCS 200/80-30  
DOR Code 003

.0005% Authorized by referendum.
SPECIAL DISTRICTS - LIMITED TAXING AUTHORITY

ELGIN METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

Bonds
70 ILCS 200/2-70           DOR Code 003
.0005% Authorized by referendum.

ILLINOIS INTERNATIONAL CONVENTION CENTER AUTHORITY

Bonds
70 ILCS 200/100-35         DOR Code 003
.0005% Authorized by referendum.

ILLINOIS QUAD CITY CIVIC CENTER AUTHORITY

Bonds
70 ILCS 200/215-30         DOR Code 003
.05% Authorized by referendum.

JO DAVIESS COUNTY CIVIC CENTER AUTHORITY

Bonds
70 ILCS 200/125-30         DOR Code 003
.0005% Authorized by referendum.

LAKE COUNTY METROPOLITAN EXPOSITION AND AUDITORIUM AUTHORITY

Bonds
70 ILCS 200/135-45         DOR Code 003
No rate limit. Referendum required.

MATTESON CIVIC CENTER

Bonds
70 ILCS 200/155-40
No rate limit. Referendum required
METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITIES

Bonds
70 ILCS 200/170-30  DOR Code 003

.0005%  Authorized by referendum.

OAK PARK CIVIC CENTER AUTHORITY

Bonds
70 ILCS 200/185-35  DOR Code 003

.0005%  Authorization by referendum.

ORLAND PARK METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

Bonds
70 ILCS 200/190-30  DOR Code 003

.0005%  Authorized by referendum.

PEKIN CIVIC CENTER AUTHORITY

Bonds
70 ILCS 200/200-30  DOR Code 003

.05%  Authorized by referendum.

ROCKFORD METROPOLITAN EXPOSITION AUDITORIUM AND OFFICE BUILDING AUTHORITY

Bonds
70 ILCS 200/240-23  DOR Code 003

.0005%  Authorized by referendum.

STERLING METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

Bonds
70 ILCS 200/2-70  DOR Code 003

.0005%  Authorized by referendum.
VERMILION COUNTY METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

Bonds
70 ILCS 200/265-35  DOR Code 003

.0005% Authorized by referendum.

WILL COUNTY METROPOLITAN EXPOSITION AND AUDITORIUM AUTHORITY

Bonds
70 ILCS 200/280-45  DOR Code 003

No rate limit. Referendum required.
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.

1. Assume that the equalized assessed valuation (EAV) of a municipality is $50,000,000. The General Corporate levy rate of .25% (or 25¢ per $100 EAV) could yield $125,000 to the municipality in property tax revenues. This is calculated as follows:

   EAV multiplied by Tax Rate = Property Tax Revenues
   
   $50,000,000 x .25% = $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 a village board levied $110,000 for general corporate purposes, and the village’s assessed valuation is $50 million, the required corporate tax rate is .0022 or .22%.

   110,000 divided by 50,000,000 = .0022 ( .22%)

3. If the aggregate municipal tax levy rate (the General Corporate levy and all special levies) equals 1.50% (or $1.50 per $100 EAV), 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

   $50,000,000 x 1.50% = $750,000
<table>
<thead>
<tr>
<th>TAXING DISTRICTS</th>
<th>DEADLINE</th>
<th>STATUTORY REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Units</td>
<td>Last Tuesday in December</td>
<td>35 ILCS 200/18-15</td>
</tr>
</tbody>
</table>

School Districts...Amend Tax Certificate...See 105 ILCS 5/17-11.1 (Fewer than 500,000 inhabitants)

Community College Districts...Amend Tax Certificate...See 110 ILCS 805/3-20.5
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 P.A. 89-510, taxing districts in all other counties may be affected if county referenda are approved by the voters. Detailed information about the “tax cap” law may be obtained by consulting the *Property Tax Extension Limitation Law - a Technical Manual*, prepared by the Illinois Department of Revenue. The manual may be obtained by calling the Illinois Department of Revenue at 217/782-3627.