## SPECIAL DISTRICTS

### Special Districts Generally
- Cemetery Maintenance Districts

### Civic Centers
- Peoria Civic Center Authority
- Springfield Metropolitan Exposition and Auditorium Authority

### Conservation Districts
- County Historical Museum District
- County Water Commission

### Fire Protection Districts
- Fire Protection Districts

### Forest Preserve Districts
- Forest Preserve Districts

### Hospital Districts
- Hospital Districts

### Mass Transit Districts
- Mass Transit Districts

### Mosquito Abatement Districts
- Mosquito Abatement Districts

### Multi-Township Assessing Districts
- Multi-Township Assessing Districts

### Museum Districts
- Museum Districts

### Park Districts (of less than 500,000 inhabitants)
- Park Districts (of less than 500,000 inhabitants)

### Port Districts
- Havana Regional Port District
- Illinois Valley Regional Port District
- Jackson - Union County Regional Port District
- Joliet Regional Port District
- Kaskaskia Regional Port District
- Mt. Carmel Regional Port District
- Seneca Regional Port District
- Shawneetown Regional Port District
- Southwest Regional Port District
- Tri-City Regional Port District
- Waukegan Port District
- White County Port District

### Public Health Districts
- Public Health Districts

### Public Library Districts
- Public Library Districts

### Public Water Districts
- Public Water Districts

### Rescue Squad Districts
- Rescue Squad Districts

### River Conservancy Districts
- River Conservancy Districts

### Road Districts
- Road Districts

### Sanitary Districts
- Sanitary Districts

### Soil and Water Conservation Sub-Districts (Watershed)
- Soil and Water Conservation Sub-Districts (Watershed)

### Solid Waste Disposal Districts
- Solid Waste Disposal Districts

### Street Lighting Districts
- Street Lighting Districts

### Surface Water Protection Districts
- Surface Water Protection Districts

### Tuberculosis Sanitarium Districts
- Tuberculosis Sanitarium Districts

### Water Authorities
- Water Authorities

### Water Service Districts
- Water Service Districts
EDUCATIONAL DISTRICTS
Educational Districts Generally .................................................. 50
Community College Districts.......................................................... 51
School Districts........................................................................... 53

SPECIAL DISTRICTS - LIMITED TAXING AUTHORITY
Civic Centers, Various Exposition and Auditorium Authorities .................. 58
Exhibition Council.......................................................................... 58
Aurora Metropolitan Exposition, Auditorium and Office Building Authority .... 58
Bloomington Civic Center Authority................................................. 58
Decatur Metropolitan Exposition, Auditorium and Office Building Authority .... 58
DuPage County Metropolitan Exposition, Auditorium and Office Building Authority .... 58
Elgin Metropolitan Exposition, Auditorium and Office Building Authority ........ 59
Illinois International Convention Center Authority............................. 59
Illinois Quad City Civic Center Authority........................................ 59
Jo Daviess County Civic Center Authority....................................... 59
Lake County Metropolitan Exposition and Auditorium Authority.............. 59
Matteson Civic Center..................................................................... 59
Metropolitan Exposition, Auditorium and Office Building Authorities.......... 60
Oak Park Civic Center Authority..................................................... 60
Oroland Park Metropolitan Exposition, Auditorium and Office Building Authority .... 60
Pekin Civic Center Authority............................................................ 60
Rockford Metropolitan Exposition, Auditorium and Office Building Authority .... 60
Sterling Metropolitan Exposition, Auditorium and Office Building Authority ...... 60
Vermilion County Metropolitan Exposition, Auditorium and Office Building Authority .... 61
Will County Metropolitan Exposition and Auditorium Authority............... 61

PROPERTY TAX COMPUTATIONS.................................................. 62.
LEVY CERTIFICATION DATE TO COUNTY CLERK ...................... 63
PROPERTY TAX EXTENSION LIMITATION ACT ............................ 64
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 2000 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, 217/558-2860; 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

<table>
<thead>
<tr>
<th>Service</th>
<th>Code References</th>
<th>Code</th>
<th>Rate Limitation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Airport</strong></td>
<td>65 ILCS 5/11-103-16, 5/11-103-17</td>
<td>DOR Code 071</td>
<td>0.10% Authorized by referendum.</td>
</tr>
<tr>
<td><strong>Ambulance</strong></td>
<td>65 ILCS 5/11-5-7, 5/11-5-7.1</td>
<td>DOR Code 064</td>
<td>0.015% Authorized by referendum. May be increased to 0.25% by referendum. However, if a municipality meets one of the following conditions, the rate is limited to 0.095%: 1) A municipality that has a population between 10,000 and 45,000 and lies within 2 counties with respective populations between 400,000 and 575,000 and 900,000 and 1,000,000; or 2) A municipality that has a population between 9,000 and 25,000 and lies within a single county with a population between 400,000 and 575,000, for the purpose of providing ambulance services under an intergovernmental cooperation agreement with another unit of local government.</td>
</tr>
<tr>
<td><strong>Audit</strong></td>
<td>65 ILCS 5/8-8-8</td>
<td>DOR Code 027</td>
<td>No rate limit. An amount sufficient to pay cost of audit.</td>
</tr>
<tr>
<td><strong>Band and Performing Arts</strong></td>
<td>65 ILCS 5/11-45-1</td>
<td>DOR Code 044</td>
<td>0.04% Authorized by referendum.</td>
</tr>
<tr>
<td><strong>Bonds and Interest</strong></td>
<td>See pages 10 through 13.</td>
<td>DOR Code 003</td>
<td></td>
</tr>
<tr>
<td><strong>Bridge and Terminal</strong></td>
<td>605 ILCS 5/10-605</td>
<td>Number not assigned</td>
<td>0.25% Authorized by referendum.</td>
</tr>
<tr>
<td><strong>Cemetery Restoration</strong></td>
<td>65 ILCS 5/11-50-1</td>
<td>DOR Code 017</td>
<td>0.025% Applies to municipalities of less than 25,000. Authorized by referendum.</td>
</tr>
<tr>
<td><strong>Chlorination of Sewage</strong></td>
<td>65 ILCS 5/11-142-3</td>
<td>DOR Code 073</td>
<td>0.02%</td>
</tr>
<tr>
<td><strong>Coliseum</strong></td>
<td>65 ILCS 5/11-66-1, 5/11-66-2</td>
<td>DOR Code 081</td>
<td>0.25% to establish coliseum. After establishment of coliseum, the rate is limited to 0.05% for maintenance. Authorized by referendum.</td>
</tr>
</tbody>
</table>
### Coliseum

65 ILCS 5/11-67-1, 5/11-67-4  
0.025% 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  
0.075% Authorized by referendum.

### Community Nurses

65 ILCS 5/11-18-2, 5/11-18-2  
Number not assigned  
0.0075% Applies to municipalities between 5,000 and 100,000 population. Authorized by referendum.

### Corporate

65 ILCS 5/8-3-1  
0.25% or the rate limit in effect on 7-1-67, whichever is greater. May be increased by referendum to 0.4375%.

### 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  
0.25% Authorized by referendum.

### Emergency Services and Disaster Operations

65 ILCS 5/8-3-16  
DOR Code 046  
0.05% Not to exceed 25¢ per capita.

### Firefighters' Pension

40 ILCS 5/4-118  
DOR Code 013  
No rate limit. An amount sufficient to meet the needs of the pension fund requirements of the municipality of not less than 5,000 nor more than 500,000 population. Municipalities of less than 5,000 population with a full-time fire department can adopt by referendum.

### Fire Protection

65 ILCS 5/11-7-1, 5/11-7-3  
DOR Code 012  
0.15% for municipalities authorized to levy the tax on 7-1-67, or the rate in effect on 7-31-69, whichever is greater. Other municipalities have a rate of 0.075%. Any municipality whose rate was 0.30% on 7-1-67 may by ordinance increase the rate to 0.40% subject to backdoor referendum. Any municipality which levied the tax in 1960 and whose rate was less than 0.30%
on 7-29-69 may increase that rate to 0.30% subject to backdoor referendum. May be increased to 0.60% by referendum.

**Flood - Surface Water and Sewage**

65 ILCS 5/11-113-1

0.15% Authorized by referendum. To be used to meet expense of pumping to remove surface water and sewage due to flood conditions

**Forestry Program**

65 ILCS 5/11-73-1 DOR Code 065

0.05% Authorized by referendum.

**Garbage Disposal**

65 ILCS 5/11-19-4 DOR Code 025

0.20% or rate in effect on 7-1-67, whichever is greater in municipalities of 25,001 or fewer inhabitants. 0.10% or rate in effect on 7-24-69, whichever is greater in municipalities having between 25,000 and 500,000 inhabitants.

**General Assistance**

65 ILCS 70/1 DOR Code 054

0.10% Applies to incorporated towns which have superseded a civil township.

**Harbor Construction**

65 ILCS 5/11-123-11 DOR Code 139

0.0125% for each of four consecutive years for the construction of a harbor.

**Hospital**

65 ILCS 5/11-23-1, 5/11-23-6 DOR Code 024

0.06% or rate in effect on 7-1-67, whichever is greater. Applies to municipalities of less than 100,000 population. Authorized by referendum. Includes rate for bonds and interest.

**Illinois Municipal Retirement Fund**

40 ILCS 5/7-171 DOR Code 005

No rate limit. A rate which when added to all other receipts, will be sufficient to meet the requirements of the pension fund, exclusive of all other rates extended. Applies to municipalities outlined in 40 ILCS 5/7-132.

**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
0.1666% Authorized by referendum.

Levee (7-year)
65 ILCS 5/11-112-1, 5/11-112-2 DOR Code 070
0.1666% Authorized by referendum, not to exceed 7 years.

Library
75 ILCS 5/3-1, 5/3-4, 5/3-7 DOR Code 016
0.15% unless a higher rate is specified on the ballot in the referendum for establishing the library in a village or incorporated town. Prior to 1972, if a library increased its rate above 0.12% up to 0.20% by referendum, the corporate authorities may then levy up to an additional 0.03% above the rate set by the referendum. For example, if a referendum authorized a rate of 0.15%, the corporate authorities could have added an additional rate of 0.03% for a total of 0.18%. May be increased to 0.60% by referendum. If a municipality is located in a county of 1,000,000 or more population and is situated in a township which levies a library tax, the municipality must pay ½ of collection to township for library purposes. (See page. 24). 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
0.02% 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
0.0833% 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
0.15% For maintenance and operation. Applies to villages of 2,500 population or less, where free public library and gymnasium have been established. Authorized by referendum.

Library Working Cash Fund
75 ILCS 5/3-9, 5/4-13 DOR Code 031-16
0.05% Subject to backdoor referendum. May be levied for no more than 4 years, but the 4 years need not be consecutive. The money can only be used as a temporary loan to the library and must be reimbursed upon the collection of other taxes.

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
NON-HOME RULE MUNICIPALITIES

0.15% Authorized by referendum.

Mentally Deficient - Facilities or Services
65 ILCS 5/11-29.1-1, 5/11-29.1-2
DOR Code 106

0.10% Subject to backdoor referendum.

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

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

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

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

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

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

Playground and Recreation
65 ILCS 5/11-95-7, 5/11-95-8, 5/11-95-10
DOR Code 043

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

Police Pension
40 ILCS 5/3-125
DOR Code 015

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

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

0.15% for those municipalities authorized to levy the tax on 7-1-67 or the rate in effect on 7-31-69, whichever is greater. Other municipalities have a rate of 0.075%. The rate may be increased to 0.60% by referendum.
<table>
<thead>
<tr>
<th>Tax</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Benefit</td>
<td>65 ILCS 5/9-2-39</td>
<td>0.05% or the rate limit in effect on 7-1-67, whichever is greater. A municipality may levy an amount to pay public benefit assessment against the municipality. (For Special Assessment Projects only.)</td>
</tr>
<tr>
<td>Public Benefit</td>
<td>65 ILCS 5/9-3-49</td>
<td>0.05% To pay principal and interest on public benefit installments assessed against the municipality. (For Special Assessment Projects only.)</td>
</tr>
<tr>
<td>Public Building Commission Lease</td>
<td>50 ILCS 20/18</td>
<td>No rate limit. An amount sufficient to pay the annual rental to the Public Building Commission. Public Building Commissions are established by referendum.</td>
</tr>
<tr>
<td>Public Building Restoration</td>
<td>65 ILCS 5/11-70-1</td>
<td>0.08333% Levy not to exceed 10 years, to restore public buildings destroyed or impaired by storm or fire.</td>
</tr>
<tr>
<td>Public Comfort Stations</td>
<td>65 ILCS 5/11-21-4</td>
<td>0.0333% This levy is not limited by the corporate rate.</td>
</tr>
<tr>
<td>Public Health Board</td>
<td>65 ILCS 5/11-17-1</td>
<td>0.075% unless tax is also imposed for a county or multi-county health department, in which case the rate must be reduced to reflect the amount received from the health department tax. Applies to municipalities of 100,000 to 200,000 population. Authorized by referendum.</td>
</tr>
<tr>
<td>Railroad Grade Separation</td>
<td>65 ILCS 5/11-58-2, 5/11-58-3</td>
<td>0.50% Authorized by referendum. Shall not exceed 10 successive years.</td>
</tr>
<tr>
<td>Railroad Grade Separation (Supplemental)</td>
<td>65 ILCS 5/11-58-6</td>
<td>1.25% If amount is insufficient, as levied under 65 ILCS 5/11-58-2, may not be levied for more than 5 years. Authorized by referendum.</td>
</tr>
<tr>
<td>Service Type</td>
<td>Code Information</td>
<td>DOR Code</td>
</tr>
<tr>
<td>-----------------------------------------------------------</td>
<td>----------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Recreation Programs for Handicapped</td>
<td>65 ILCS 5/11-95-14</td>
<td>126</td>
</tr>
<tr>
<td></td>
<td>0.04% May be levied by any 2 or more municipalities for joint action on programs for the handicapped. May not be levied in area where levied by park district.</td>
<td></td>
</tr>
<tr>
<td>School Crossing Guard</td>
<td>65 ILCS 5/11-80-23</td>
<td>048</td>
</tr>
<tr>
<td></td>
<td>0.02% To be used to hire part-time crossing guards.</td>
<td></td>
</tr>
<tr>
<td>Sewage (Disposal)</td>
<td>65 ILCS 5/11-143-2</td>
<td>026</td>
</tr>
<tr>
<td></td>
<td>0.075% Applies to cities of less than 100,000 population. Authorized by referendum.</td>
<td></td>
</tr>
<tr>
<td>Sewage System (Extension and Maintenance)</td>
<td>65 ILCS 5/11-143-1</td>
<td>026</td>
</tr>
<tr>
<td></td>
<td>0.01666% May be increased to 0.10% by 2/3 vote of city council. Included within the corporate rate limit.</td>
<td></td>
</tr>
<tr>
<td>Sewage (Treatment and Disposal)</td>
<td>65 ILCS 5/11-142-1</td>
<td>026</td>
</tr>
<tr>
<td></td>
<td>0.075% Applies to municipalities not within any sanitary district. Authorized by referendum.</td>
<td></td>
</tr>
<tr>
<td>Social Security</td>
<td>40 ILCS 5/21-110, 5/21-110.1</td>
<td>047</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Special Service Area</td>
<td>35 ILCS 200/27-25, 200/27-55</td>
<td>023</td>
</tr>
<tr>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Special Service Area (Weather Modification)</td>
<td>35 ILCS 200/27-80</td>
<td>023</td>
</tr>
<tr>
<td></td>
<td>0.05% Authorized by referendum in the special service area.</td>
<td></td>
</tr>
<tr>
<td>Stadium and Athletic Field</td>
<td>65 ILCS 5/11-68-6</td>
<td>Number not assigned</td>
</tr>
<tr>
<td></td>
<td>0.075% Applies to cities over 30,000 population whose corporate limits coincide with township limits. Authorized by referendum.</td>
<td></td>
</tr>
</tbody>
</table>
Stormwater Management
65 ILCS 5/11-113.1-1 DOR Code 146

0.06% if municipality owns and operates a wastewater treatment plant or .03% if it does not. Referendum required. May be levied by only those municipalities in a county preparing a stormwater management plan served by the Northeastern Illinois Planning Commission.

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

0.06% May be increased to 0.10% by ¾ vote of council. May be above 0.10% if higher rate limit was in effect on 7-1-67. Applies to municipalities having wholly within its boundaries a township or townships, or a road district.

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

0.06% May be increased to 0.10% by ¾ vote of council. May be above 0.10% if higher rate limit 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

0.05% 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 liability insurance premiums, for participation in a joint self insurance association, payment of tort judgments or settlements and for creating a reserve.

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

0.03% Authorized by referendum.

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

0.025% Applies to municipalities of less than 75,000 population. Authorized by referendum. May be increased to 0.0333% by referendum.

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

0.05% Applies to municipalities of 75,000 to 500,000 population. Authorized by referendum. May be increased to 0.075% by referendum.
NON-HOME RULE MUNICIPALITIES

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 Zones
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 - Extension of Water Mains and Maintenance
65 ILCS 5/11-131-1  DOR Code 072

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

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

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

Waterworks and Sewage System - Public Benefit Fund
65 ILCS 5/9-2-38  DOR Code 072

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

Water and Sewer System
70 ILCS 2805/37  DOR Code 072

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

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

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

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

No rate limit. Amount sufficient to pay judgments and settlements or to otherwise provide protection under the Workers’ Compensation and Diseases Acts.
## NON-HOME RULE MUNICIPALITIES

### BONDS and INTEREST

<table>
<thead>
<tr>
<th><strong>Coliseum</strong></th>
<th>DOR Code 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>65 ILCS 5/11-67-5</td>
<td></td>
</tr>
<tr>
<td>To be paid out of the annual tax levy of 0.05% for coliseum establishment and maintenance. Applies to municipalities of less than 75,000 population. Authorized by referendum.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Community Buildings and Gymnasiums</strong></th>
<th>DOR Code 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>65 ILCS 5/11-63-3</td>
<td></td>
</tr>
<tr>
<td>No rate limit. Authorized by referendum.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Corporate Purposes</strong></th>
<th>DOR Code 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>65 ILCS 5/8-1-3, 5/8-5-16</td>
<td></td>
</tr>
<tr>
<td>No rate limit. Referendum required if aggregate debt exceeds one-half of 1% of equalized assessed valuation.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Land Clearance Commission</strong></th>
<th>DOR Code 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>315 ILCS 5/4, 5/24</td>
<td></td>
</tr>
<tr>
<td>No rate limit. Applies to municipalities of more than 25,000 population not having a Department of Urban Renewal. Authorized by referendum.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Levee</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>65 ILCS 5/11-114-3</td>
<td></td>
</tr>
<tr>
<td>No rate limit. Authorized by referendum.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Library</strong></th>
<th>DOR Code 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>75 ILCS 5/5-2, 5/5-7</td>
<td></td>
</tr>
<tr>
<td>No rate limit. Authorized by referendum.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Medical Service Facilities</strong></th>
<th>DOR Code 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 ILCS 450/4</td>
<td></td>
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<tr>
<td>No rate limit. Authorized by referendum.</td>
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<table>
<thead>
<tr>
<th><strong>Mental Health Facilities</strong></th>
<th>DOR Code 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>405 ILCS 20/12</td>
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<tr>
<td>No rate limit. Authorized by referendum.</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Municipal Building</strong></th>
<th>DOR Code 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>65 ILCS 5/11-64-2</td>
<td></td>
</tr>
<tr>
<td>No rate limit. Applies to municipalities of less than 500,000 population. Authorized by referendum.</td>
<td></td>
</tr>
</tbody>
</table>
NON-HOME RULE MUNICIPALITIES

BONDS and INTEREST

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.

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
0.075% Applies only to municipalities of more than 30,000 population. Rate is included within stadium maintenance levy. Authorized by referendum.
**NON-HOME RULE MUNICIPALITIES**

**BONDS and INTEREST**

**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.

**Waterworks**  
65 ILCS 5/11-128-1, 5/11-128-3   
DOR Code 003

0.1666% Applies to cities and villages for purchase, construction and enlargement of waterworks. Tax limited to 30 years. Authorized by referendum. Must be approved by ¾ of electors voting on proposition.

**Waterworks, Joint Construction and Maintenance**  
65 ILCS 5/11-126-2   
DOR Code 003

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   
DOR Code 003

No rate limit. Subject to backdoor referendum.
BONDS and INTEREST

Working Cash

65 ILCS 5/8-7-2, 5/8-7-3  DOR Code 003

No rate limit. Aggregate of bonds allowed to be issued is $700,000. The money can only be used as a temporary loan to the municipality and must be reimbursed upon the collection of other taxes.
Airports

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

0.25%  Authorized by referendum. Such airports may also be established and operated jointly with other governmental units.

Airports

620 ILCS 50/59  
DOR Code 071

2 mills on the dollar (0.20%)  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

0.25%  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 18 through 21

Bridge

605 ILCS 5/5-602  
DOR Code 008

0.05%  Authorized by vote of the county board. May be increased to 0.25% for a 10-year period by referendum.

Corporate

55 ILCS 5/5-1024  
DOR Code 001

0.25% for counties with a population of 80,000 or more. 0.27% for counties 15,001 to 79,999. 0.37% for counties with a population of 15,000 or less. If a county has a population less than 80,000, and has also authorized a tax by referendum under Section 7-2 of the Juvenile Court Act before 1-1-86, the maximum rate is 0.32%. Rates may be increased by referendum.

Children’s Advocacy Center

55 ILCS 80/6  
DOR Code 157

0.004%  Authorized by referendum.

Detention Home

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

0.015% or rate limit in effect on 7-1-67 whichever is greater, for counties under 300,000. Authorized by referendum. May be increased to 0.10% by referendum. In counties over 300,000, without referendum, the county board may adopt a rate of 0.04% for construction and 0.02% 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.
### COUNTIES

<table>
<thead>
<tr>
<th>Description</th>
<th>Code Reference</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Election</strong></td>
<td>55 ILCS 5/5-1025</td>
<td>0.05%</td>
</tr>
<tr>
<td>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.</td>
<td></td>
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</tr>
<tr>
<td><strong>Extension Education</strong></td>
<td>505 ILCS 45/8</td>
<td>0.05%</td>
</tr>
<tr>
<td>Authorized by referendum.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fair</strong></td>
<td>55 ILCS 5/6-21002, 5/6-21004</td>
<td>0.05%</td>
</tr>
<tr>
<td>Authorized by referendum.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Federal Aid Highway Matching Tax</strong></td>
<td>605 ILCS 5/5-603</td>
<td>0.05%</td>
</tr>
<tr>
<td><strong>General Assistance</strong></td>
<td>305 ILCS 5/12-21.13</td>
<td>0.10% reduced by unobligated balance. Applies to commission counties only. (0.10% is the qualifying rate for state aid). By resolution of county board.</td>
</tr>
<tr>
<td><strong>Health or Multiple County Health Department</strong></td>
<td>55 ILCS 5/5-25003</td>
<td>0.10%</td>
</tr>
<tr>
<td>Authorized by referendum. In any county in which a health department or multiple county department was established by referendum and organized prior to January 1, 1970, the County Board may, by resolution and without subsequent referendum levy at a rate not to exceed 0.10%. However, any increase in excess of 0.05% must be adopted by 3/5 majority vote.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Highway</strong></td>
<td>605 ILCS 5/5-601</td>
<td>0.10% or rate limit in effect on 7-1-67, whichever is greater. Can be raised to 0.20% by referendum.</td>
</tr>
<tr>
<td><strong>Highway (Special County)</strong></td>
<td>605 ILCS 5/5-604</td>
<td>0.0833%</td>
</tr>
<tr>
<td>Authorized by referendum. Tax levied for a 5-year period.</td>
<td></td>
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</tr>
<tr>
<td><strong>Highway (Special for Gravel and Rock)</strong></td>
<td>605 ILCS 5/5-604.1</td>
<td>0.05%</td>
</tr>
<tr>
<td>Applies to commission counties. Adopted by county board — subject to backdoor referendum. Limited to 5 years.</td>
<td></td>
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<tr>
<td><strong>COUNTIES</strong></td>
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</tr>
</tbody>
</table>
| **Historical Museum**  
55 ILCS 5/6-23001  
DOR Code 107  

0.002%  May be increased to 0.004% by referendum. |
| **Hospital**  
55 ILCS 5/5-7001, 5/5-7002  
DOR Code 024  

0.25% or rate limit in effect on 7-1-67, whichever is greater.  Authorized by referendum. |
| **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 0.07%.  May be used to pay for operating and maintenance of the facility.  Applies to counties with a population of 500,000 or more but less than 1,000,000.  Subject to backdoor referendum. |
| **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 unless authorized by referendum. |
| **Library**  
55 ILCS 5/5-38008  
DOR Code 016  

0.04% or the rate limit in effect on 7-1-67, whichever is greater.  Authorized by referendum.  May increase to 0.08% subject to backdoor referendum.  May increase to 0.20% by referendum. |
| **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  

0.15%  Authorized by referendum. |
<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mental Health</strong></td>
<td>Applies to counties under 1,000,000 population. Authorized by referendum. May be increased an additional 0.05% by direct referendum. May be levied only where County Health Department is established.</td>
<td>DOR 018</td>
</tr>
<tr>
<td><strong>Mentally Retarded &amp; Developmentally Disabled Persons - Care and Treatment</strong></td>
<td></td>
<td>DOR 106</td>
</tr>
<tr>
<td><strong>Nursing or Sheltered Care Home</strong></td>
<td>Applies to counties of 1,000,000 or less population. Referendum required.</td>
<td>DOR 113</td>
</tr>
<tr>
<td><strong>Public Building Commission Lease</strong></td>
<td>An amount sufficient to pay lease rentals to public building commission. Public building commissions are created by referendum.</td>
<td>DOR 105</td>
</tr>
<tr>
<td><strong>Senior Citizens Social Services</strong></td>
<td>Authorized by referendum.</td>
<td>DOR 142</td>
</tr>
<tr>
<td><strong>Social Security</strong></td>
<td>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.</td>
<td>DOR 047</td>
</tr>
<tr>
<td><strong>Special Service Area</strong></td>
<td>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.</td>
<td>DOR 023</td>
</tr>
<tr>
<td><strong>Special Service Area - Privately Owned Or Maintained Roads in Unincorporated Area</strong></td>
<td>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.</td>
<td>DOR 023</td>
</tr>
<tr>
<td><strong>COUNTIES</strong></td>
<td></td>
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<tr>
<td>----------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Special Service Area (Weather Modification)</strong></td>
<td>35 ILCS 200/27-80</td>
<td>DOR Code 023</td>
</tr>
<tr>
<td>0.05% of assessed valuation of property assessed as farmland. Authorized by referendum in the special service area.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Stormwater Management</strong></td>
<td>55 ILCS 5/5-1062</td>
<td>DOR Code 146</td>
</tr>
<tr>
<td>0.20% Referendum required. May be levied by counties in area served by Northeastern Illinois Planning Commission.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tort Judgments and Liability Insurance</strong></td>
<td>745 ILCS 10/9-107</td>
<td>DOR Code 035</td>
</tr>
<tr>
<td>No rate limit. Amount sufficient to pay liability insurance premiums, for participation in a joint self insurance association, payment of tort judgments or settlements and for creating a reserve.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tuberculosis Care and Treatment</strong></td>
<td>55 ILCS 5/5-23029, 5/5-23030, 5/5-23039, 5/5-23040</td>
<td>DOR Code 020</td>
</tr>
<tr>
<td>0.075% Authorized by referendum. May be increased by an additional rate of 0.075% by referendum.</td>
<td></td>
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</tr>
<tr>
<td><strong>Tuberculosis Care and Treatment (District Dissolution)</strong></td>
<td>70 ILCS 920/5.3</td>
<td>DOR Code 020</td>
</tr>
<tr>
<td>0.05% in counties of less than 500,000 when a Tuberculosis Sanitarium District dissolves and a County Health Department takes over the tuberculosis care and treatment function.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tuberculosis Sanitarium</strong></td>
<td>55 ILCS 5/5-23001, 5/5-23006</td>
<td>DOR Code 020</td>
</tr>
<tr>
<td>0.075% Authorized by referendum.</td>
<td></td>
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<tr>
<td><strong>Unemployment Insurance</strong></td>
<td>745 ILCS 10/9-107</td>
<td>DOR Code 060</td>
</tr>
<tr>
<td>No rate limit. Amount sufficient to pay insurance for employees’ protection under the Unemployment Insurance Act.</td>
<td></td>
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</tr>
<tr>
<td><strong>Veterans Assistance</strong></td>
<td>305 ILCS 5/12-21.13, 55 ILCS 5/5-2006</td>
<td>DOR Code 055</td>
</tr>
<tr>
<td>0.03% in counties where a Veterans Assistance Commission is established. 10% of the legal voters may petition for referendum to increase rate to 0.04%. (NOTE: If taxes are not sufficient to pay assistance, the Department of Public Aid can make up the difference.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Waterworks and Sewage System

55 ILCS 5/5-15005  
0.02%  Authorized by referendum. Applicable in counties which have adopted provision of the Act.

### Workers’ Compensation and Occupational Disease Claims

745 ILCS 10/9-107  
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  
0.02%  Applicable only in counties over 500,000 to create a Working Cash Fund. The money can only be used as a temporary loan to the county and must be reimbursed upon the collection of other taxes. The aggregate amount in the fund cannot exceed $20,000,000.

### BONDS and INTEREST

#### Airports

620 ILCS 40/9, 40/11  
0.05%  Counties of less than 500,000 population. Authorized by referendum.

#### Airports

620 ILCS 45/11, 45/18  
No rate limit. Authorized by referendum.

#### Corporate Purposes

55 ILCS 5/5-1012  
No rate limit. Referendum required. Aggregate debt shall not exceed 5.75% of equalized assessed value, excluding debt authorized as defined.

#### County Airport Commission

620 ILCS 50/60  
No rate limit. Authorized by referendum.

#### Courthouse (Construction or Remodeling)

55 ILCS 5/6-4003  
0.05%  Applies to counties with a population of more than 300,000 and an increase in population of 30% or more from any decennial census to the next such census. Subject to backdoor referendum.

#### Detention Home

55 ILCS 75/5.1  
Payable from Detention Home Tax.
BONDS and INTEREST

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

0.07% Applies to counties with a population of 500,000 or more but less than 1,000,000. May include land acquisition and fixtures. May be levied to pay for operating and maintenance costs also if less than 7¢ needed to pay principal and interest. Subject to backdoor referendum (See entry under operating levies.)

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.

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.
BONDS and INTEREST

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
35 ILCS 200/27-45, 200/27-55 DOR Code 003
No rate limit. Imposed only within special service area. May not be imposed if objection petition is filed by 51% of electors and 51% of landowners.

Special Service Area - Privately Owned Or Maintained Roads in Unincorporated Area
35 ILCS 200/27-95 (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.

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.
BONDS and INTEREST

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

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

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

No rate limit. Authorized by referendum.

Working Cash - Counties Over 500,000 Population
55 ILCS 5/6-27002

No rate limit. Bonds may be issued not to exceed in aggregate $9,000,000. The money can only be used as a temporary loan to the county and must be reimbursed upon the collection of other taxes.
TOWNSHIPS

Ambulance
60 ILCS 1/195-5 DOR Code 064

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

Assessing
35 ILCS 200/2-20 DOR Code 131

No rate limit. Amount sufficient to meet assessing costs.

Audit
50 ILCS 310/9 DOR Code 027

0.005%

Bonds and Interest
See page 26.

Cemetery
60 ILCS 1/135-50 DOR Code 017

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

Cemetery
50 ILCS 610/1c DOR Code 017

0.15% Applies to townships not exceeding 100,000 population. Authorized by referendum. May be increased by referendum to 0.20%. Townships not having a cemetery tax prior to January 1, 1990, may levy a rate of 0.20%.

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

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

Corporate
60 ILCS 1/235-10 DOR Code 001

1) If the EAV is $36 million or more, then maximum rate = 0.25%
2) If the EAV is $30 million but less than $36 million, the rate cannot produce tax revenues more than $90,000.
3) If the EAV is less $15 million, then maximum rate = 0.45%.
4) If EAV is less than $10 million and a referendum is passed at a general election, the maximum rate = 0.65%.
5) If the EAV was more than $15 million before 9-17-83, then the maximum rate is 0.25%.
6) 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.

<table>
<thead>
<tr>
<th>Between</th>
<th>Between</th>
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<tbody>
<tr>
<td>$15 &amp; $16 million</td>
<td>$23 &amp; $24 million</td>
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<tr>
<td>16 &amp; 17</td>
<td>24 &amp; 25</td>
</tr>
<tr>
<td>17 &amp; 18</td>
<td>25 &amp; 26</td>
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<td>18 &amp; 19</td>
<td>26 &amp; 27</td>
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<td>19 &amp; 20</td>
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<td>28 &amp; 29</td>
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<td>21 &amp; 22</td>
<td>29 &amp; 30</td>
</tr>
<tr>
<td>22 &amp; 23</td>
<td></td>
</tr>
</tbody>
</table>

**Fire District - See Special Fire District**

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

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

DOR Code 093

0.02% Applicable in townships having fewer than 100,000 inhabitants. Authorized by referendum. May be increased to 0.125% by referendum. (P.A. 90-296)

**General Assistance**

60 ILCS 1/235-20

DOR Code 054

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

**Health Care for Citizens**

60 ILCS 1/182-5

DOR Code 166

0.095% To provide primary health care to citizens. Authorized by referendum. Applicable only in counties with a population of 25,000 or less containing a federally designated health manpower shortage area. (P.A. 90-439)

**Hospital**

60 ILCS 1/175-5

DOR Code 024

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

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

**Illinois Municipal Retirement Fund**

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

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  

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

**Library Building, Construction, Purchase, or Rental**

75 ILCS 5/3-4  

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

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

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

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

**Library Working Cash Fund**

75 ILCS 5/3-9  

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

**Medicare**

40 ILCS 5/21-110.1  

DOR Code 143
TOWNSHIPS

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

0.15% Authorized by referendum.

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

0.10% Authorized by referendum.

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

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

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

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

Police District - See Special Police District

Public Assistance - See General Assistance

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

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

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

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

Refuse Collection and Disposal District
60 ILCS 1/210-15
DOR Code 168

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

Road System
See tax rates under the Road District section, 605 ILCS 5/6-130
Applicable only in townships where the township road system has been reduced to a total mileage of 4 miles or less and the road district has been abolished. The township board must maintain remaining roads by contract with other local governments. (PA 92-0800)

**Senior Citizens Services**
60 ILCS 1/35-55, 1/220-5 et.seq. DOR Code 140

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

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

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

**Special Fire District**
60 ILCS 1/30-165 DOR Code 097

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

**Special Police District**
60 ILCS 1/30-160, 1/30-155 DOR Code 038

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

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

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

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

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

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

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

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

0.15% Authorized by referendum.
BONDS and INTEREST

Community Buildings
60 ILCS 1/150-10, 1/150-25 DOR Code 003
No rate limit. Authorized by referendum. Applies to townships of not more than 25,000 population.

Hospital
60 ILCS 1/170-35 DOR Code 003
No rate limit. Applies to townships of not more than 500,000 inhabitants. Authorized by referendum.

Library
75 ILCS 5/5-2, 5/5-7 DOR Code 003
No rate limit. Authorized by referendum.

Mental Health Facilities
405 ILCS 20/10, 20/12 DOR Code 003
No rate limit. Authorized by referendum.

Park Purchase and Improvement
60 ILCS 1/125-10, 1/125-15 DOR Code 003
No rate limit. Authorized by referendum.

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

Town Halls
60 ILCS 1/145-15 DOR Code 003
No rate limit. Applies to co-extensive townships. Authorized by referendum.

Town Halls
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

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

0.005%  To be used to pay the expense of conducting an audit performed by a Certified Public Accountant.

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 to a public building commission.  Public building commissions are created 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 participation in the Social Security program.  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 liability insurance premiums, for participation in a joint self insurance association, payment of tort judgments or settlements and for creating a reserve.

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

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

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.

BONDS and INTEREST

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.
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

0.075% Authorized by referendum.

CEMETERY MAINTENANCE DISTRICTS

Corporate
70 ILCS 105/10 DOR Code 001

0.06%

CIVIC CENTERS

PEORIA CIVIC CENTER AUTHORITY

Bonds
70 ILCS 200/205-40 DOR Code 003

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

Corporate
70 ILCS 200/205-30 DOR Code 001

0.05% Authorized by referendum.

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

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

SPRINGFIELD METROPOLITAN EXPOSITION AND AUDITORIUM AUTHORITY

Bonds
70 ILCS 200/255-50 DOR Code 003

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

Corporate
70 ILCS 200/255-40 DOR Code 001

0.05%
CONSERVATION DISTRICTS

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

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

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

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

**Endangered Species**
70 ILCS 410/13.1  
Number not assigned

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

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

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

COUNTY HISTORICAL MUSEUM DISTRICT

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

0.02% Authorized by referendum.

COUNTY WATER COMMISSION

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

No rate limit. Authorized by referendum.

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

0.005% and an additional tax at a rate not to exceed 0.20% for one year only.
FIRE PROTECTION DISTRICTS

Ambulance
70 ILCS 705/22  DOR Code 064

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

Ambulance - Intergovernmental Cooperation Agreement
70 ILCS 705/23

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

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

No rate limit. Authorized by referendum.

Corporate
70 ILCS 705/14  DOR Code 001

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

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

0.05% Authorized by referendum.

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

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

FOREST PRESERVE DISTRICTS

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

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

Corporate
70 ILCS 805/13.1, 810/22 DOR Code 001
0.06% Referendum now required with special ballot conditions under PA 92-0103.

Development of Forests and Construction of Improvements
70 ILCS 805/13.1, 810/22 DOR Code 137
0.025% in districts of 100,000 to 3,000,000 inhabitants. In districts of more than 3,000,000 inhabitants, 0.021% for constructing, restoring, reconditioning and reconstructing improvements and development of forests.

Employees’ Annuity and Benefit Fund
40 ILCS 5/11-169 DOR Code 063
Amount to equal employee contributions to the fund two years prior to tax levy year, multiplied by 1.000. Applies to cities over 500,000.

Zoo logical Park
70 ILCS 835/2, 810/41 DOR Code 120
0.0058% for districts with a population of 150,000 or more but less than 3,000,000. Forest preserve districts in counties with a population in excess of 140,000 but less than 200,000 and contiguous to the Mississippi River, have a rate not to exceed 0.01%. The maximum rate is 0.035% for districts in counties having 3,000,000 or more inhabitants.

BONDS and INTEREST

Bonds
70 ILCS 805/13, 70 ILCS 810/21 DOR Code 003
No rate limit. Referendum is required under certain specified circumstances.

Bonds - Botanic Garden Capital Improvement
70 ILCS 810/44.1 DOR Code 003
No rate limit. Aggregate bonds allowed to be issued is $7,000,000.

Bonds - Refunding
70 ILCS 820/1, 820/2 DOR Code 003
No rate limit. To fund payment of existing indebtedness.

Bonds - Working Cash Fund
70 ILCS 810/28 DOR Code 003
No rate limit. Aggregate of bonds allowed to be issued is $14,000,000. Applies to districts in counties of more than 3,000,000 inhabitants. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.
SPECIAL DISTRICTS

Bonds - Zoological Capital Improvements
70 ILCS 810/42  DOR Code 003

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

Bonds - Zoological Capital Improvements
70 ILCS 835/4  DOR Code 003

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

Bonds - Zoological Working Cash
70 ILCS 810/42.1, 810/42.2  DOR Code 003

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

HEALTH DISTRICTS

See Public Health Districts

HISTORICAL MUSEUM DISTRICT

See County Historical Museum District

HOSPITAL DISTRICTS

Bonds and Interest
70 ILCS 910/21  DOR Code 003

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

Corporate
70 ILCS 910/20  DOR Code 001

0.075%

LIBRARY DISTRICTS

See Public Library Districts

MASS TRANSIT DISTRICTS

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

0.05%  May be increased to 0.25% by referendum.
SPECIAL DISTRICTS

MOSQUITO ABATEMENT DISTRICTS

Corporate
70 ILCS 1005/9
DOR Code 001

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

0.02% (2¢ per 100 of assessed valuation).

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

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

PARK DISTRICTS
(OF LESS THAN 500,000 INHABITANTS)

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

0.075% Authorized by referendum.

Aquarium and Museum
70 ILCS 1290/2
DOR Code 123

0.03% May be increased from 0.03% to 0.07% (7¢ per assessed valuation) by backdoor
referendum in Park Districts with a population less than 500,000; 0.15% 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

0.10% or the rate limit in effect on 7-1-67, whichever is greater. Rates do not include tax for
bonded indebtedness and taxes authorized by special referenda.

36
PARK DISTRICTS
(OF LESS THAN 500,000 INHABITANTS)

Corporate (Additional)
70 ILCS 1205/5-3 DOR Code 001
0.25% Authorized by referendum.

Conservatory
70 ILCS 1205/5-7 DOR Code 167
0.05% Authorized by referendum.

Handicapped - Joint Recreation Programs
70 ILCS 1205/5-8 DOR Code 126
0.04% District must participate in joint recreation program with another taxing district. May not be levied in area where levied by municipality.

Health, Safety, Handicapped Access and Energy
70 ILCS 1205/5-10 DOR Code 141
0.10% To pay for alterations and repairs required by lawful order of any agency, other than a park district board, when sufficient funds are not available. Otherwise, by referendum only.

Paving and Lighting, Streets and Roadways
70 ILCS 1205/5-6 DOR Code 125
0.005% Subject to backdoor referendum.

Playground and Recreation Commission
70 ILCS 1205/5-2a, 1205/5-2b DOR Code 039
0.09% Park District assumes rate being levied by city, village or incorporated town upon a 2/3 vote of the park board and the governing board of the city, village or incorporated town to merge the Playground and Recreation Commission with the Park District.

Police System
70 ILCS 1205/5-9 DOR Code 014
0.025% Subject to backdoor referendum. May not be levied by any district not participating under the Police Training Act.

Public Benefit
70 ILCS 1205/7-5 DOR Code 045
0.025% To pay public benefit installments assessed against the park district. (For Special Assessment Projects only.) Authorized by referendum.

Recreational Programs
70 ILCS 1205/5-2 DOR Code 122
0.075% May be increased to 0.12% by referendum.
SPECIAL DISTRICTS

PARK DISTRICTS
(OF LESS THAN 500,000 INHABITANTS)

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

0.25% Authorized by referendum.

Working Cash Fund
70 ILCS 1205/11.2-2

0.025% May be levied for a maximum of four years. Park Districts that levied this tax in previous years are also limited to a total of four years including back years. Subject to backdoor referendum. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.

BONDS and INTEREST

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

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

No rate limit. General obligation non-referendum debt is limited to 0.575%. Referendum required to exceed 0.575% of equalized assessed valuation.

Highways
70 ILCS 1310/7, 1310/9

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

No rate limit. Bonds issued to match grant or donation. If amount of bond issue exceeds $5,000 or 0.066% of taxable property, referendum must be held.

Refunding
70 ILCS 1205/6-1, 1270/1, 1270/2

No rate limit. To repay existing indebtedness.
SPECIAL DISTRICTS

PORT DISTRICTS

HAVANA REGIONAL PORT DISTRICT

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

ILLINOIS VALLEY REGIONAL PORT DISTRICT

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

JACKSON-UNION COUNTIES REGIONAL PORT DISTRICT

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

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

JOLIET REGIONAL PORT DISTRICT

Bonds
70 ILCS 1825/8
DOR Code 003
No rate limit.  Authorized by referendum.

Corporate
70 ILCS 1825/12a
DOR Code 001
0.05%  Authorized by referendum.

KASKASKIA REGIONAL PORT DISTRICT

Bonds
70 ILCS 1830/22.1
DOR Code 003
No rate limit.  Authorized by referendum.

Corporate
70 ILCS 1830/28.1
DOR Code 001
0.05%  Authorized by referendum.
SPECIAL DISTRICTS

MT. CARMEL REGIONAL PORT DISTRICT

Bonds
70 ILCS 1835/11  DOR Code 003
No rate limit. Authorized by referendum.

Corporate
70 ILCS 1835/17  DOR Code 001
0.05% Authorized by referendum.

SENECA REGIONAL PORT DISTRICT

Bonds
70 ILCS 1845/8  DOR Code 003
No rate limit. Authorized by referendum.

Corporate
70 ILCS 1845/13  DOR Code 001
0.05% Authorized by referendum.

SHAWNEETOWN REGIONAL PORT DISTRICT

Bonds
70 ILCS 1850/8  DOR Code 003
No rate limit. Authorized by referendum.

Corporate
70 ILCS 1850/13  DOR Code 001
0.05% Authorized by referendum.

SOUTHWEST REGIONAL PORT DISTRICT

Bonds
70 ILCS 1855/10  DOR Code 003
No rate limit. Authorized by referendum.

Corporate
70 ILCS 1855/16  DOR Code 001
0.05% Authorized by referendum.
SPECIAL DISTRICTS

TRI-CITY REGIONAL PORT DISTRICT

Bonds
70 ILCS 1860/8 DOR Code 003
No rate limit. Authorized by referendum.

Corporate
70 ILCS 1860/13 DOR Code 001
0.05% Authorized by referendum.

WAUKEGAN PORT DISTRICT

Bonds
70 ILCS 1865/8 DOR Code 003
No rate limit. Authorized by referendum.

Corporate
70 ILCS 1865/13 DOR Code 001
0.05% Authorized by referendum.

WHITE COUNTY PORT DISTRICT

Corporate
70 ILCS 1870/20 DOR Code 001
0.05% Authorized by referendum.

PUBLIC HEALTH DISTRICTS

Bonds and Interest
70 ILCS 905/22, 905/23, 905/24 DOR Code 003
No limit. Authorized by referendum.

Corporate
70 ILCS 905/15 DOR Code 001
0.10% Subject to referendum. May be increased to 0.15% by referendum. County Clerk must abate from this rate the amount accruing to the district due to extension of rate for county or multiple county health departments. District to be served must be at least 75,000 population.
SPECIAL DISTRICTS

PUBLIC LIBRARY DISTRICTS

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

No rate limit. Authorized by referendum.

Buildings
75 ILCS 16/40-30
DOR Code 010

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

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

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

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

0.0833% Applicable to 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

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

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

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

PUBLIC WATER DISTRICTS

Corporate
70 ILCS 3705/5a
DOR Code 001

0.02% Referendum required. Levy limited to 10 years.

RESCUE SQUAD DISTRICTS

Corporate
70 ILCS 2005/11
DOR Code 001

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

RIVER CONSERVANCY DISTRICTS

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

No rate limit. Authorized by referendum.

Corporate
70 ILCS 2105/17 DOR Code 001

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

Special Service Area
70 ILCS 2105/21 DOR Code 023

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

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

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

ROAD DISTRICTS

Bonds and Interest
See Page 44.

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

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

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

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

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

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

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

43
SPECIAL DISTRICTS

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

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

Consolidated township road districts
0.175% or rate in effect on 7-1-67, whichever is greater.

Commission counties
0.165% or rate in effect on 7-1-67, whichever is greater.

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

Road Damage
605 ILCS 5/6-503 DOR Code 090

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

Salary - Commission County Elected Officials
605 ILCS 5/6-501 Number not assigned

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

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

0.05% Applies to County Unit Road Districts.

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

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

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

BONDS and INTEREST

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

No rate limit.
SPECIAL DISTRICTS

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

SANITARY DISTRICT ACT OF 1907

Corporate
70 ILCS 2205/17  DOR Code 001

0.20% or the rate limit in effect on 7-1-67, whichever is greater.

Chlorination of Sewage
70 ILCS 2205/17  DOR Code 073

0.03% May be increased to 0.05% by referendum.

Stormwater Management
70 ILCS 2205/17.1  DOR Code 146

0.03% Without referendum, if a sanitary district owns and operates a wastewater treatment plant in a county which has established a stormwater management planning committee served by the Northeastern Illinois Planning Commission, or by a district in a township declared a flood disaster by Presidential declaration after 7/1/86. Other districts may adopt by referendum.

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.

NORTH SHORE SANITARY DISTRICT (ACT OF 1911)

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

0.083% or rate limit in effect on 8-2-65, whichever is greater. Can be increased to 0.35% by referendum.
SPECIAL DISTRICTS

Public Benefit
70 ILCS 2305/25  DOR Code 045
0.05%  To pay district’s share of special assessment project.

Chlorination of Sewage
70 ILCS 2305/12  DOR Code 073
0.03%  May be increased to 0.05% 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.

SANITARY DISTRICT ACT OF 1917

Corporate
70 ILCS 2405/1, 2405/12  DOR Code 001
0.083% or rate limit in effect on 8-2-65, whichever is greater.  May be increased to 0.166% by referendum.

Corporate - Successor Municipality
70 ILCS 2405/30  DOR Code 001
0.25%  Any corporate authority required to provide sewer or water, where district has been dissolved.

Public Benefit
70 ILCS 2405/22a  DOR Code 045
0.05%  The money is to be used only to pay the district’s share of a special assessment project.

Chlorination of Sewage
70 ILCS 2405/12  DOR Code 073
0.03%  May be increased to 0.05% 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.
SPECIAL DISTRICTS

Bonds - Corporate
70 ILCS 2405/9 DOR Code 003

No rate limit. Authorized by referendum.

Bonds - Refunding
70 ILCS 3005/1 DOR Code 003

No rate limit. Applies to all districts.

SANITARY DISTRICT ACT OF 1936

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

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

Chlorination of Sewage
70 ILCS 2805/16 DOR Code 073

0.03% May be increased to 0.05% 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.

Bonds - Refunding
70 ILCS 3005/1 DOR Code 003

No rate limit. Applies to all districts.

SANITARY DISTRICT - METRO-EAST ACT OF 1974

Corporate
70 ILCS 2905/5-1 DOR Code 001

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

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

No rate limit. Authorized by referendum.
SPECIAL DISTRICTS

Bonds - Refunding
70 ILCS 3005/1  DOR Code 003

No rate limit.

SOIL AND WATER CONSERVATION SUB-DISTRICTS
(Watershed Protection and Flood Prevention Act, 16 U.S.C.A. Sec. 1001)

Corporate
70 ILCS 405/26b  DOR Code 001

0.125%

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

SOLID WASTE DISPOSAL DISTRICTS

Corporate
70 ILCS 3105/18  DOR Code 001

0.05%

Bonds and Interest
70 ILCS 3105/21  DOR Code 003

Included within corporate limit. Authorized by referendum.

STREET LIGHTING DISTRICTS

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

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

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

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

SURFACE WATER PROTECTION DISTRICTS

Corporate
70 ILCS 3405/21  DOR Code 001

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

**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

0.075% Applies to district wholly within one county.

**Bonds and Interest**

70 ILCS 920/14  
DOR Code 003

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

**WATER AUTHORITIES**

**Corporate**

70 ILCS 3715/6  
DOR Code 001

0.08%.

**Bonds**

70 ILCS 3715/6  
DOR Code 003

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

**WATER COMMISSION**

See County Water Commission

**WATER DISTRICTS**

See Public Water Districts

**WATER SERVICE DISTRICTS**

**Corporate**

70 ILCS 3710/10  
DOR Code 001

0.125%

**Bonds and Interest**

70 ILCS 3710/9  
DOR Code 003

0.075% Authorized by referendum. Included in corporate rate limit

49
In addition to the tax rates on the following pages, educational districts may levy taxes for the purposes set forth below. The cited statutory provisions should be examined to determine their applicability.

**Illinois Municipal Retirement Fund**  
40 ILCS 5/7-105, 5/7-171  
DOR Code 005  
No rate limit. An amount which will be sufficient to meet the requirements of the pension fund.

**Medicare**  
40 ILCS 5/21-110.1  
DOR Code 143  
No rate limit. An amount sufficient to meet the cost of participating in the Federal Medicare Program.

**Social Security**  
40 ILCS 5/21-110, 5/21-110.1  
DOR Code 047  
No rate limit. An amount sufficient to meet the cost of participating in the Social Security Program. May include an amount sufficient to meet costs of participating in the Federal Medicare Program.

**Tort Judgments and Liability Insurance**  
745 ILCS 10/9-107, 105 ILCS 5/17-2.5  
DOR Code 035  
No rate limit. Amount sufficient to pay liability insurance premiums, for participation in a joint self insurance association, payment of tort judgments or settlements and for creating a reserve.

**Unemployment Insurance**  
745 ILCS 10/9-107  
DOR Code 060  
No rate limit. Amount sufficient to pay insurance for employees’ protection under the Unemployment Insurance Act.

**Workers’ Compensation and Occupational Disease Claims**  
745 ILCS 10/9-107  
DOR Code 062  
No rate limit. Amount sufficient to pay judgments and settlements or to otherwise provide protection under the Workers’ Compensation and Occupational Diseases Acts.
Audit

110 ILCS 805/3-22.1, 50 ILCS 310/9  DOR Code 027
0.005%.

Operations and Maintenance

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

0.10% for districts not located in cities having 500,000 or more inhabitants. May be increased by not more than 0.05% at any single referendum. May accumulate to not more than 5% of assessed valuation. For districts in cities having 500,000 or more inhabitants, 0.05%.

Educational Purposes

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

0.75% for districts not located in cities having 500,000 or more inhabitants. May be increased by not more than 0.125% at any single referendum. For districts in cities having 500,000 or more inhabitants, 0.175%.

Energy Conservation, Health or Safety, Environmental Protection or Handicapped Accessibility

110 ILCS 805/3-20.3.01  DOR Code 141

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

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 - Building

110 ILCS 805/7-25  DOR Code 003

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

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.
<table>
<thead>
<tr>
<th>Category</th>
<th>Code References</th>
<th>DOR Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds - Building</td>
<td>110 ILCS 805/7-18, 805/7-27</td>
<td>003</td>
<td>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.</td>
</tr>
<tr>
<td>Bonds - Energy Conservation, Health or Safety, Environmental Protection or Handicapped Accessibility</td>
<td>110 ILCS 805/3-20.3.01</td>
<td>003</td>
<td>No rate limit. Aggregate not to exceed $4,500,000.</td>
</tr>
<tr>
<td>Bonds - Refunding</td>
<td>110 ILCS 805/3A-13, 805/3A-15</td>
<td>003</td>
<td>No rate limit. To pay existing indebtedness.</td>
</tr>
<tr>
<td>Bonds - Teachers’ Wages</td>
<td>110 ILCS 805/3A-6, 805/3A-8</td>
<td>003</td>
<td>No rate limit. Subject to backdoor referendum</td>
</tr>
<tr>
<td>Bonds - Working Cash Fund</td>
<td>110 ILCS 805/3-33.2, 805/3-33.4, 805/3-33.5</td>
<td>003</td>
<td>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.</td>
</tr>
</tbody>
</table>
EDUCATIONAL DISTRICTS

SCHOOL DISTRICTS
(FEWER THAN 500,000 INHABITANTS)

EDUCATION

District - Grades 1 through 8

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

District - Grades 9 through 12

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

Grades 1 through 12 (Unit)

1.84% for the 1988-89 school year and thereafter. Subject to backdoor referendum, as to portion of rate in excess of rate permitted on 7-9-57. May be increased to 4.00% by referendum. May be increased to 6.00% 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

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

Grades 9 through 12

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

Grades 1 through 12 (Unit)

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

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

0.544% May be levied only by a school board that previously contracted with a not-for-profit corporation for health care services and which does not have sufficient funds available in the
EDUCATIONAL DISTRICTS

operations, building, and maintenance fund to pay the cost of health care. The tax may be
levied only for four years. Subject to backdoor referendum.

TRANSPORTATION

Grades K through 8
105 ILCS 5/17-2, 5/17-2.2  DOR Code 030

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

Grades 1 through 8
105 ILCS 5/17-2, 5/17-4  DOR Code 030

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

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

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

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

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

OTHER PURPOSES

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

0.05% Authorized by referendum. Tax may be levied for no longer than 5 years for building a
vocational education building when district hasn’t sufficient money in building fund. Must be
approved by State Board of Education.

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

No rate limit - but not to exceed amount set by referendum. Authorized by referendum. Tax is
used to pay rental of facilities from the Capital Development Board for the duration of the lease.

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

0.75% Authorized by referendum. May be levied and accumulated for not more than 6 years if
authorized by referendum.
### 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

0.05% May be increased to 0.10% by referendum. For specified purposes. Estimate of cost must be approved by Illinois State Board of Education and Superintendent of Educational Service Region. This levy is no longer reduced by amount levied for bonds.

### Health Insurance for Employees
105 ILCS 5/17-2.6

No rate limit. Authorized by referendum.  
Number not assigned

### Lease of Educational Facilities and Computer Technology
105 ILCS 5/17-2.2c  
DOR Code 057

0.05% May be increased to 0.10% 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.

### 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% Rate scale may be increased by 0.21% at each referendum, not to exceed 1.60%. To pay tuition of 8th grade graduates to any recognized high school.

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

0.02% in districts maintaining only grades kindergarten through 8; and districts maintaining only grades 9 through 12. May be increased to 0.40% by referendum.

0.04% in districts maintaining grades kindergarten through 12. May be increased to 0.80% by referendum.

### Summer School
105 ILCS 5/17-2, 5/17-2.1  
DOR Code 088

0.15% Authorized by referendum.
Temporary Relocation
105 ILCS 5/17-2.2c, 5/2-3.77  
DOR Code 098

.05% Applies to all districts 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.

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

0.05% 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 or if board has authorized payment of cost from building tax levies. Building tax levy or tax levy under 5/17-2.4 to be abated.

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.

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.
BONDS and INTEREST

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, 5/20-4, 5/20-7  DOR Code 003

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

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

0.0005%  Authorized by referendum.

**BLOOMINGTON CIVIC CENTER AUTHORITY**

**Bonds**

70 ILCS 200/20-45  
DOR Code 003

No rate limit. Authorized by referendum.

**DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY**

**Bonds**

70 ILCS 200/75-40  
DOR Code 003

0.0005%  Authorized by referendum.

**DUPAGE COUNTY METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY**

**Bonds**

70 ILCS 200/80-30  
DOR Code 003

0.0005%  Authorized by referendum.
ELGIN METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

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

ILLINOIS INTERNATIONAL CONVENTION CENTER AUTHORITY

Bonds
70 ILCS 200/100-35 DOR Code 003
0.0005% Authorized by referendum.

ILLINOIS QUAD CITY CIVIC CENTER AUTHORITY

Bonds
70 ILCS 200/215-30 DOR Code 003
0.05% Authorized by referendum.

JO DAVIESS COUNTY CIVIC CENTER AUTHORITY

Bonds
70 ILCS 200/125-30 DOR Code 003
0.0005% Authorized by referendum.

LAKE COUNTY METROPOLITAN EXPOSITION AND AUDITORIUM AUTHORITY

Bonds
70 ILCS 200/135-45 DOR Code 003
Referendum required.

MATTESON CIVIC CENTER

Bonds
70 ILCS 200/155-40 DOR Code 003
No rate limit. Referendum required
METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITIES

Bonds
70 ILCS 200/170-30 DOR Code 003
0.0005% Authorized by referendum.

OAK PARK CIVIC CENTER AUTHORITY

Bonds
70 ILCS 200/185-35 DOR Code 003
0.0005% Authorization by referendum.

ORLAND PARK METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

Bonds
70 ILCS 200/190-30 DOR Code 003
0.0005% Authorized by referendum.

PEKIN CIVIC CENTER AUTHORITY

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

ROCKFORD METROPOLITAN EXPOSITION AUDITORIUM AND OFFICE BUILDING AUTHORITY

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

STERLING METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

Bonds
70 ILCS 200/2-70 DOR Code 003
0.0005% Authorized by referendum.
SPECIAL DISTRICTS - LIMITED TAXING AUTHORITY

VERMILION COUNTY METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

Bonds

70 ILCS 200/265-35  DOR Code 003

0.0005%  Authorized by referendum.

WILL COUNTY METROPOLITAN EXPOSITION AND AUDITORIUM AUTHORITY

Bonds

70 ILCS 200/280-45  DOR Code 003

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 0.25% could yield $125,000 to the municipality in property tax revenues. This is calculated as follows:

   \[ \text{EAV multiplied by Tax Rate} = \text{Property Tax Revenues} \]
   \[ $50,000,000 \times 0.25\% = $125,000 \]

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 0.0022 or 0.22%.

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

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

   \[ \text{EAV multiplied by Tax Rate} = \text{Property Tax Revenues} \]
   \[ $50,000,000 \times 1.50\% = $750,000 \]
### LEVY CERTIFICATION DATE TO COUNTY CLERK

<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.