

Illinois Department of Revenue

PROPERTY TAX
FUND MAX RATE AND STATUTE REFERENCE

EDUCATIONAL DISTRICTS (FUNDS) GENERALLY

IDOR #	Fund Name	Max	Statute	Statute	Statute	Statute	Special Comments
005	Illinois Municipal Retirement Fund	No rate Limit	40 ILCS 5/7-105, 5/7-171				
035	Tort Judgements and Liability Insurance	No rate Limit	745 10/9-107	105 ILCS 5/17-2.5			
047	Social Security	No rate Limit	40 ILCS 5/21-110, 5/21-110.1				
060	Unemployment Insurance	No rate Limit	745 ILCS 10/9-107				
062	Workers' Compensation and Occupational Disease Claims	No rate Limit	745 ILCS 10/9-107				
143	Medicare	No rate Limit	40 ILCS 5/21-110.1				

EDUCATIONAL DISTRICTS (COMMUNITY COLLEGE)

		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds - Building	No rate Limit	110 ILCS 805/7-25				
003	Bonds - Building	No rate Limit	110 ILCS 805/7-18	110 ILCS 805/7-26			
003	Bonds - Building	No rate Limit	110 ILCS 805/7-18	110 ILCS 805/7-27			
003	Bonds - Building	No rate Limit	110 ILCS 805/3A-1	110 ILCS 805/3A-5			
003	Bonds - Energy Conservation, Health or Safety, Environmental Protection	No rate Limit	110 ILCS 805/3-20, 3.01				
003	Bonds - Refunding	No rate Limit	110 ILCS 805/3A-13	110 ILCS 805/3A-15			
003	Bonds - Teachers' Wages	No rate Limit	110 ILCS 805/3A-6	110 ILCS 805/3A-8			
003	Bonds - Working Cash Fund	No rate Limit	110 ILCS 805/3-33.2	110 ILCS 805/3-33.4	110 ILCS 805/3-33.5		
027	Audit	0.00500%	110 ILCS 805/3-22.1	50 ILCS 310/9			
136	Operations and Maintenance	0.10000%	110 ILCS 805/3-1	110 ILCS 805/3-14	110 ILCS 805/7-18		
141	Energy Conservation, Health or Safety, Environment Protection or Handicapped Accessibility	0.10000%	110 ILCS 805/3-20, 3.01				
149	Statewide Average Additional Tax (Foundation Tax)	No rate Limit	110 ILCS 805/3-14.3				Subject to Backdoor Referendum
159	Educational Purposes	0.75000%	110 ILCS 805/3-1	110 ILCS 805/3-14	110 ILCS 805/7-18		

EDUCATIONAL DISTRICTS (FEWER THAN 500,000 INHABITANTS)

		Max	Statute	Statute	Statute	Statute	Special Comments
002	Education (Grades 1 through 8)	3.50000%	105 ILCS 5/17-2	105 ILCS 5/17-2.2	105 ILCS 5/17-3		Subject to Backdoor Referendum
002	Education (Grades 9 through 12)	3.50000%	105 ILCS 5/17-2	105 ILCS 5/17-2.2	105 ILCS 5/17-3		Subject to Backdoor Referendum
002	Education (Grades 1 through 12 (Unit))	4.00000%	105 ILCS 5/17-2	105 ILCS 5/17-2.2	105 ILCS 5/17-3		Subject to Backdoor Referendum
003	Bonds & Interest (Area Vocational Building)	No rate Limit	105 ILCS 5/19-30				
003	Bonds & Interest (Building Sites, Playground, etc.)	No rate Limit	105 ILCS 5/19-2				
003	Bonds & Interest (Building and Repair)	No rate Limit	105 ILCS 5/32-5.6				
003	Bonds & Interest (Exhibition Facilities)	No rate Limit	105 ILCS 5/19a-4				
003	Bonds & Interest (Fire Prevention, Safety, Energy Conservation)	No rate Limit	105 ILCS 5/17-2.11				
003	Bonds & Interest (Funding - Teachers' Wages or other Claims)	No rate Limit	105 ILCS 5/19-8 through 10				Subject to Backdoor Referendum
003	Bonds & Interest (Non-High School Tuition, Other Claims and Judgements)	No rate Limit	105 ILCS 5/12-13, 14				
003	Bonds & Interest (Non-High School Tuition and Other Claims)	No rate Limit	105 ILCS 5/12-15, 16				
003	Bonds & Interest (Refunding)	No rate Limit	105 ILCS 5/19-15	105 ILCS 5/19-18			
003	Bonds & Interest (Temporary Relocation)	No rate Limit	105 ILCS 5/17-2.2d	105 ILCS 5/2-3.77			
003	Bonds & Interest (Working Cash Fund)	No rate Limit	105 ILCS 5/20-2	105 ILCS 5/20-4	105 ILCS 5/20-7		Subject to Backdoor Referendum
004	Operations and Maintenance (Grades 1 through 8)	0.55000%	105 ILCS 5/17-2	105 ILCS 5/17-2.2	105 ILCS 5/17-5		Subject to Backdoor Referendum
004	Operations and Maintenance (Grades 9 through 12)	0.55000%	105 ILCS 5/17-2	105 ILCS 5/17-2.2	105 ILCS 5/17-5		Subject to Backdoor Referendum
004	Operations and Maintenance (Grades 1 through 12 (Unit))	0.75000%	105 ILCS 5/17-2	105 ILCS 5/17-2.2	105 ILCS 5/17-5		Subject to Backdoor Referendum
004	Operations and Maintenance (Health Care Purposes)	0.54400%	105 ILCS 5/17-2.2b				Subject to Backdoor Referendum
030	Transportation (Grades K through 8)	No rate Limit	105 ILCS 5/17-2	105 ILCS 5/17-2.2			Subject to Backdoor Referendum
030	Transportation (Grades 1 through 8)	No rate Limit	105 ILCS 5/17-2	105 ILCS 5/17-4			Subject to Backdoor Referendum
030	Transportation (Grades 9 through 12)	No rate Limit	105 ILCS 5/17-2	105 ILCS 5/17-4			Subject to Backdoor Referendum
030	Transportation (Grades 1 through 12)	No rate Limit	105 ILCS 5/17-2	105 ILCS 5/17-4			Subject to Backdoor Referendum
031	Working Cash	0.05000%	105 ILCS 5/20-3				
032	Fire Prevention, Safety, Energy Conservation and School Security	0.10000%	105 ILCS 5/17-2.11				
033	Special Education Purposes (Maintaining Only K - 8)	0.40000%	105 ILCS 5/17-2.2a				
033	Special Education Purposes (Maintaining Only 9 - 12)	0.40000%	105 ILCS 5/17-2.2a				
033	Special Education Purposes (Maintaining K - 12)	0.80000%	105 ILCS 5/17-2.2a				
036	Capital Improvement	0.75000%	105 ILCS 5/17-2				
037	Area Vocational Education Building Fund	0.05000%	105 ILCS 5/17-2.4				
057	Lease of Educational Facilities and Computer Technology	0.10000%	105 ILCS 5/17-2.2c				
087	Capital Development Board - Rental of Buildings	No rate Limit	105 ILCS 5/35-1 through 5/35-31				
088	Summer School	0.15000%	105 ILCS 5/17-2				
098	Temporary Relocation	0.05000%	105 ILCS 5/17-2.2c	105 ILCS 5/2-3.77			
119	Health Insurance for Employees	No rate Limit	105 ILCS 5/17-2.6				
151	Non-High School Indebtness	No rate Limit	105 ILCS 5/12-26				
152	Non-High School (Tuition)	1.60000%	105 ILCS 5/12-11.1				
161	Employees' Pension (IMRF, Social Security & Medicare)	No rate Limit	40 ILCS 5/17-171	40 ILCS 5/21-110	40 ILCS 5/21-110.1		

SCHOOL FINANCE AUTHORITIES - LIMITED TAXING AUTHORITIES

DOWNSTATE SCHOOL FINANCE AUTHORITY							
		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds	No Rate Limit	105 ILCS 5/1E-75				
	General (Standard Codes)		105 ILCS 5/1F-25 (6.5)				

NON-HOME RULE COUNTIES

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate (Population 80,000 or more)	No Rate Limit	55 ILCS 5/5-1024				
001	Corporate (Population 15,001 to 79,999)	No Rate Limit	55 ILCS 5/5-1024				

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001	Corporate (Population 15,000 or Less)	No Rate Limit	55 ILCS 5/5-1024			
003	Bonds & Interest (Airports)	0.05000%	620 ILCS 40/9, 40/11			
003	Bonds & Interest (Airports)	No Rate Limit	620 ILCS 45/11, 45/18			
003	Bonds & Interest (Corporate Purposes)	No Rate Limit	55 ILCS 5/5-1012			
003	Bonds & Interest (County Airport Commission)	No Rate Limit	620 ILCS 50/60			
003	Bonds & Interest (Courthouse) Courthouse or Remodeling	0.05000%	55 ILCS 5/6-4003			Subject to Backdoor Referendum
003	Bonds & Interest (Detention Home)	No Rate Limit	55 ILCS 75/5.1			
003	Bonds & Interest (Funding)	No Rate Limit	55 ILCS 5/6-11001			Subject to Backdoor Referendum
003	Bonds & Interest (Highways)	No Rate Limit	605 ILCS 5/5-605			
003	Bonds & Interest (Jail) Construction or Remodeling	0.07000%	55 ILCS 5/6-3005	55 ILCS 5/6-3007	55 ILCS 5/6-3008	Subject to Backdoor Referendum
003	Bonds & Interest (Jail and Sheriff's Residence)	No Rate Limit	55 ILCS 5/6-3004.1			
003	Bonds & Interest (Jail and Sheriff's Residence)	No Rate Limit	55 ILCS 5/6 3001-3003			Subject to Backdoor Referendum
003	Bonds & Interest (Medical Service Facility)	No Rate Limit	50 ILCS 450/4-5			
003	Bonds & Interest (Mental Health Facilities)	No Rate Limit	405 ILCS 20/10	405 ILCS 20/12		
003	Bonds & Interest (Public Health Facilities)	No Rate Limit	55 ILCS 5/5-25021	55 ILCS 5/5-25023		
003	Bonds & Interest (Refunding)	No Rate Limit	55 ILCS 5/6-9004			
003	Bonds & Interest (Refunding)	No Rate Limit	55 ILCS 5/6-10002			
003	Bonds & Interest (Soldier and Sailor Memorial)	No Rate Limit	55 ILCS 5/5-26001			
003	Bonds & Interest (Special Service Area)	No Rate Limit	35 ILCS 200/27-45	35 ILCS 200/27-55		
003	Special Service Area - Privately Owned or Maintained Roads in Unincorporated Areas	No Rate Limit	35 ILCS 200/27-95			
003	Bonds & Interest (State Boundary Line Bridge)	No Rate Limit	605 ILCS 5/10-204			
003	Bonds & Interest (Tort Judgements, Settlements or Reserve)	No Rate Limit	745 ILCS 10/9-105	745 ILCS 10/9-107		
003	Bonds & Interest (Tuberculosis Sanitarium)	No Rate Limit	55 ILCS 5/5-23021			
003	Bonds & Interest (Unit District Roads)	No Rate Limit	605 ILCS 5/6-513			
003	Bonds & Interest (Voting Machines or Electronic Voting System)	No Rate Limit	55 ILCS 5/5-1027			
003	Bonds & Interest (Waterworks and Sewage Facilities)	No Rate Limit	55 ILCS 5/5-15022			
003	Bonds & Interest (Working Cash - Counties over 500,00 Population)	No Rate Limit	55 ILCS 5/6-27002			
005	Illinois Municipal Retirement Fund	No Rate Limit	40 ILCS 5/17-171	40 ILCS 5/7-132		
006	Highway	0.20000%	605 ILCS 5/5-601			
008	Bridge	0.25000%	605 ILCS 5/5-602			
016	Library	0.20000%	55 ILCS 5/5-38008			
018	Mental Health Facilities and Services	0.15000%	405 ILCS 20/4-6			
018	Mental Health	0.05000%	55 ILCS 5/5-25025			
020	Tuberculosis Care and Treatment	0.15000%	55 ILCS 5/5-23029	55 ILCS 5/5-23030	55 ILCS 5/5-23039	55 ILCS 5/5-23040
020	Tuberculosis Care and Treatment (District Dissolution)	0.05000%	70 ILCS 920/5.3			
020	Tuberculosis Sanitarium	0.07500%	55 ILCS 5/5-23001	55 ILCS 5/5-23006		
021	Federal Aid Highway Matching Tax	0.05000%	605 ILCS 5/5-603			
022	Health or Multiple County Health Department	0.10000%	55 ILCS 5/5-25003			
023	Special Service Area	No Rate Limit	35 ILCS 200/27-25	35 ILCS 200/27-55		
023	Special Service Area - Privately Owned or Maintained Roads in Unincorporated Areas	No Rate Limit	35 ILCS 200/27-95			
023	Special Service Area (Weather Modification)	0.05000%	35 ILCS 200/27-80			
024	Hospital	0.25000%	55 ILCS 5/5-7001,7002			
029	Highway (Special for Gravel and Rock)	0.05000%	605 ILCS 5/5-604.1			Subject to Backdoor Referendum
031-01	Working Cash - Counties over 500,000 Population	0.02000%	55 ILCS 5/6-27003			
035	Judgements	No Rate Limit	55 ILCS 5/1-6004			
035	Tort Judgements and Liability Insurance	No Rate Limit	745 ILCS 10/9-107			
047	Social Security	No Rate Limit	40 ILCS 5/21-110.1			
053	Extension Education	0.05000%	505 ILCS 45/8			
054	General Assistance	0.10000%	305 ILCS 5/12-21.13			
055	Vetrans Assistance	0.04000%	305 ILCS 5/12-21.13	55 ILCS 5/5-2006		
059	Highway (Special County)	0.08330%	605 ILCS 5/5-604			
060	Unemployment Insurance	No Rate Limit	745 ILCS 10/9-107			
062	Workers' Compensation and Occupational Disease Claims	No Rate Limit	745 ILCS 10/9-107			
064	Ambulance Service	0.25000%	55 ILCS 5/5-1028			
071	Airports	0.25000%	620 ILCS 45/1.2			
071	Airports	0.20000%	620 ILCS 50/59			
072	Waterworks and Sewage System	0.02000%	55 ILCS 5/5-15005			
096	Jail (Operation and Maintenance)	See statute	55 ILCS 5/6-3005	55 ILCS 5/6-3007	55 ILCS 5/6-3008	Subject to Backdoor Referendum
099	Detention Home	0.10000%	55 ILCS 75/5-6			
105	Public Building Commission Lease	See statute	50 ILCS 20/18			
106	Mentally Retarded & Developmentally Disabled Persons- Care and Treatment	0.10000%	55 ILCS 105/1-2			Subject to Backdoor Referendum
107	Historical Museum	0.00400%	55 ILCS 5/6-23001			
110	Fair	0.05000%	55 ILCS 5/6-21002,21004			
113	Nursing or Sheltered Care Home	0.10000%	55 ILCS 5/5-21001			
142	Senior Citizens Social Services	0.02500%	55 ILCS 5/5-1034			
143	Medicare	No Rate Limit	40 ILCS 5/21-110.1			
144	Election	0.05000%	55 ILCS 5/5-1025			
146	Stormwater Management	0.20000%	55 ILCS 5/5-1062			
146	Stormwater Management	0.20000%	55 ILCS 5/5-1062.2			
157	Children's Advocacy Center	0.00400%	55 ILCS 80/6			
164	Economic Development	by Referendum	55 ILCS 5/5-1035.2			

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NON-HOME RULE MUNICIPALITIES		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.43750%	65 ILCS 5/8-3-1				
001	Corporate	see statute	65 ILCS 5/8-3-7				
003	Bonds & Interest (Coliseum)	0.05000%	65 ILCS 5/11-67-5				
003	Bonds & Interest (Community Buildings and Gymnasiums)	No Rate Limit	65 ILCS 5/11-63-3				
003	Bonds & Interest (Corporate Purposes)	No Rate Limit	65 ILCS 5/8-1-3	65 ILCS 5/8-5-16			
003	Bonds & Interest (Land Clearance Commission)	No Rate Limit	315 ILCS 5/4				
003	Bonds & Interest (Levee)	No Rate Limit	65 ILCS 5/11-114-3				
003	Bonds & Interest (Library)	No Rate Limit	75 ILCS 5/5-2	75 ILCS 5/5-7			
003	Bonds & Interest (Medical Service Facilities)	No Rate Limit	50 ILCS 450/4				
003	Bonds & Interest (Mental Health Facilities)	No Rate Limit	405 ILCS 20/12				
003	Bonds & Interest (Municipal Buildings)	No Rate Limit	65 ILCS 5/11-64-2				
003	Bonds & Interest (Municipal Convention Halls)	No Rate Limit	65 ILCS 5/11-65-5				
003	Bonds & Interest (Park)	No Rate Limit	65 ILCS 5/11-100-2				
003	Bonds & Interest (Public Utility Acquisition)	No Rate Limit	65 ILCS 5/11-117-8				
003	Bonds & Interest (Recreation Areas)	No Rate Limit	65 ILCS 5/11-95-6				
003	Bonds & Interest (Refunding)	No Rate Limit	65 ILCS 5/8-1-4				
003	Bonds & Interest (Rehousing of Low Income Residents)	No Rate Limit	310 ILCS 30/4				
003	Bonds & Interest (Sewage System Purchase or Levee)	No Rate Limit	65 ILCS 5/11-137-4				Subject to Backdoor Referendum
003	Bonds & Interest (Special Service Area)	No Rate Limit	35 ILCS 200/17-45	35 ILCS 200/17-55			
003	Bonds & Interest (Stadium and Athletic Field)	0.07500%	65 ILCS 5/11-68-6				
003	Bonds & Interest (Tax Increment Financing)	No Rate Limit	65 ILCS 5/11-74-4-7				Subject to Backdoor Referendum
003	Bonds & Interest (Tort Judgements, Settlements or Reserve)	No Rate Limit	745 ILCS 10/9-105	745 ILCS 10/9-107			
003	Bonds & Interest (Voting Machines or Electronic Voting System)	No Rate Limit	65 ILCS 5/8-4-26				
003	Bonds & Interest (Wastewater Disposal System)	No Rate Limit	65 ILCS 90/3	65 ILCS 90/6	65 ILCS 90/22		
003	Bonds & Interest (Water or Wastewater Treatment Facilities)	No Rate Limit	65 ILCS 5/8-4-1	65 ILCS 5/8-5-1			
003	Bonds & Interest (Waterworks)	No Rate Limit	65 ILCS 5/11-128-1	65 ILCS 5/11-128-3			
003	Bonds & Interest (Waterworks, Joint Construction and Maintenance)	No Rate Limit	65 ILCS 5/11-126-2				
003	Bonds & Interest (Waterworks Purchase or Lease and Maintenance)	No Rate Limit	65 ILCS 5/11-127-1	65 ILCS 5/11-127-2	65 ILCS 5/11-137-2	65 ILCS 5/11-137-4	Subject to Backdoor Referendum
003	Bonds & Interest (Working Cash)	No Rate Limit	65 ILCS 5/8-7-2	65 ILCS 5/8-7-3			
005	Illinois Municipal Retirement Fund	No Rate Limit	40 ILCS 5/7-171				
012	Fire Protection	0.60000%	65 ILCS 5/11-7-1	65 ILCS 5/11-7-3			See Statute
013	Firefighters' Pension	No Rate Limit	40 ILCS 5/4-118				
014	Police Protection	0.60000%	65 ILCS 5/11-1-3	65 ILCS 5/11-5-1			
015	Police Pension	No Rate Limit	40 ILCS 5/3-125				
016	Library	0.60000%	75 ILCS 5/3-1	75 ILCS 5/3-4	75 ILCS 5/3-7		See Statute
017	Cemetery Restoration	0.02500%	65 ILCS 5/11-50-1				
018	Mental Health Facilities	0.15000%	405 ILCS 20/4	405 ILCS 20/5			
019	Community Buildings and Gymnasiums	0.07500%	65 ILCS 5/11-63-1	65 ILCS 5/11-63-2			
020	Tuberculosis Sanitariums	0.03330%	65 ILCS 5/11-29-1	65 ILCS 5/11-29-17			
020	Tuberculosis Sanitariums	0.07500%	65 ILCS 5/11-29-1	65 ILCS 5/11-29-18			
023	Special Service Area	No Rate Limit	35 ILCS 200/27-25	35 ILCS 200/27-55			
023	Special Service Area (Weather Modification)	0.05000%	35 ILCS 200/17-80				
024	Hospital	0.06000%	65 ILCS 5/11-23-1	65 ILCS 5/11-23-6			
025	Garbage Disposal	0.20000%	65 ILCS 5/11-19-4				
026	Sewage (Disposal)	0.07500%	65 ILCS 5/11-143-2				
026	Sewage Systems (Extension and Maintenance)	0.10000%	65 ILCS 5/11-143-1				
026	Sewage (Treatment and Disposal)	0.07500%	65 ILCS 5/11-142-1				
026-01	Flood - Surface Water and Sewage	0.15000%	65 ILCS 5/11-113-1				
027	Audit	No Rate Limit	65 ILCS 5/8-8-8				
028	Library Building Purchase, Construction, Rental and Equipment	0.02000%	75 ILCS 5/3-1	75 ILCS 5/3-4			Subject to Backdoor Referendum
028-10	Library Building Construction, Sites, Repair, Equipment and Materials	0.08330%	75 ILCS 5/5-1	75 ILCS 5/5-3	75 ILCS 5/5-7		
030	Transportation System	0.03000%	65 ILCS 5/11-120-1				
031	Working Cash	0.05000%	65 ILCS 5/8-7-3				
031-16	Library Working Cash Fund	0.05000%	75 ILCS 5/3-9	75 ILCS 5/4-13			Subject to Backdoor Referendum
035	Tort Judgements and Liability Insurance	No Rate Limit	745 ILCS 10/9-107				
040	Street and Bridge	0.10000%	65 ILCS 5/11-81-1				
040	Street and Bridge	0.10000%	65 ILCS 5/11-81-2				
041	Street Lighting	0.05000%	65 ILCS 5/11-80-5				
042	Parks	0.07500%	65 ILCS 5/11-98-1				
043	Playground and Recreation	0.20000%	65 ILCS 5/11-95-7	65 ILCS 5/11-95-8	65 ILCS 5/11-95-10		
044	Band and Performing Arts	0.04000%	65 ILCS 5/11-45-1				
045	Public Benefit	0.05000%	65 ILCS 5/9-2-39				
045	Public Benefit	0.05000%	65 ILCS 5/9-3-49				
046	Emergency Services and Disaster Operations	0.05000%	65 ILCS 5/8-3-16				
047	Social Security	No Rate Limit	40 ILCS 5/21-110	40 ILCS 5/21-110.1			
048	School Crossing Guards	0.02000%	65 ILCS 5/11-80-23				
054	General Assistance	0.10000%	65 ILCS 70/1				
057	Lease or Purchase	No Rate Limit	65 ILCS 5/11-76.1-2				Subject to Backdoor Referendum
060	Unemployment Insurance	No Rate Limit	745 ILCS 10/9-107				
062	Workers' Compensation and Occupational Disease Claims	No Rate Limit	745 ILCS 10/9-107				

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064	Ambulance	0.25000%	65 ILCS 5/11-5-7	65 ILCS 5/11-5-7.1		
065	Forestry Program	0.05000%	65 ILCS 5/11-73-1			
067	Public Comfort Station	0.03330%	65 ILCS 5/11-21-4			
070	Levee (Annual)	0.16660%	65 ILCS 5/11-112-3			
070	Levee (7 - year)	0.16660%	65 ILCS 5/11-112-1	65 ILCS 5/11-112-2		
071	Airport	0.10000%	65 ILCS 5/11-103-16	65 ILCS 5/11-103-17		
072	Waterworks - Extension of Water Mains and Maintenance	0.05000%	65 ILCS 5/11-131-1			
072	Water Supply	0.03300%	65 ILCS 5/11-131-1			
072	Waterworks and Sewage Systems - Public Benefit Fund	0.16660%	65 ILCS 5/9-2-38			
072	Water and Sewage System	0.25000%	70 ILCS 2805/37			
073	Chlorination of Sewage	0.02000%	65 ILCS 5/11-142-3			
081	Coliseum	0.25000%	65 ILCS 5/11-66-1	65 ILCS 5/11-66-2		
081	Coliseum	0.02500%	65 ILCS 5/11-67-1	65 ILCS 5/11-67-4		
105	Public Building Commission Lease	No Rate Limit	50 ILCS 20/18			
106	Mentally Deficient - Facilities or Services	0.10000%	65 ILCS 5/11-29-1.1	65 ILCS 5/11-29-1.2		Subject to Backdoor Referendum
118	Public Building Restoration	0.08333%	65 ILCS 5/11-70-1			
126	Recreation Programs for Handicapped	0.04000%	65 ILCS 5/11-95-14			
139	Harbor Construction	0.01250%	65 ILCS 5/11-123-11			
143	Medicare	No Rate Limit	40 ILCS 5/21-110-1			
146	Stormwater Management	0.06000%	65 ILCS 5/11-113.1-1			
148	Wastewater Disposal Zones	No Rate Limit	65 ILCS 90/3	65 ILCS 90/12	65 ILCS 90/22	
153	Bridge and Terminal	0.25000%	605 ILCS 5/10-605			
154	Community Nurses	0.00750%	65 ILCS 5/11-18-2			
155	Cultural Center	0.25000%	65 ILCS 5/11-45.1-4			
156	Library and Gymnasium	0.15000%	75 ILCS 50/1	75 ILCS 50/2		
169	Monuments and Memorials for Soldiers, Sailors and Distinguished Persons	0.01000%	65 ILCS 5/11-116-1			
170	Parks and Boulevards	0.03000%	65 ILCS 5/11-99-1	65 ILCS 5/11-99-3		
171	Public Health Board	0.07500%	65 ILCS 5/11-17-1			
172	Railroad Grade Separation	0.50000%	65 ILCS 5/11-58-2	65 ILCS 5/11-58-3		
173	Railroad Grade Separation (Supplemental)	1.25000%	65 ILCS 5/11-58-6			
174	Stadium and Athletic Field	0.07500%	65 ILCS 5/11-68-6			

ROAD DISTRICTS		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest (Refunding)	No Rate Limit	605 ILCS 5/6-514	605 ILCS 5/6-515	605 ILCS 5/6-516		
003	Bonds & Interest (Road Purposes)	No Rate Limit	605 ILCS 5/6-510				
003	Bonds & Interest (Road Purposes - County Unit)	No Rate Limit	605 ILCS 5/6-513				
007	Road and Bridge (Single Township Road Districts)	0.94000%	605 ILCS 5/6-501	605 ILCS 5/6-504	605 ILCS 5/6-506		See Statute
007	Road and Bridge (Consolidated Township Road Districts)	0.17500%	605 ILCS 5/6-501	605 ILCS 5/6-504	605 ILCS 5/6-506		See Statute
007	Road and Bridge (Commissioned Counties)	0.16500%	605 ILCS 5/6-501	605 ILCS 5/6-504	605 ILCS 5/6-506		See Statute
008	Bridge - Joint Construction with County	0.25000%	605 ILCS 5/6-508				
009	Permanent Road Fund	0.25000%	605 ILCS 5/6-601				
010	Equipment and Building	0.10000%	605 ILCS 5/6-508.1				Subject to Backdoor Referendum
090	Road Damage	0.03300%	605 ILCS 5/6-503				
103	Unit Road Bridge	0.05000%	605 ILCS 5/6-512				
104	Unit District Road	0.33000%	605 ILCS 5/6-512	605 ILCS 5/6-512.1			
175	Salary - Commission County Elected Officials	No Rate Limit	605 ILCS 5/6-501				

TOWNSHIPS		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate (EAV is 36 Million or more)	0.25000%	60 ILCS 1/235-10			See Note	See Statute
001	Corporate (EAV is 30 Million but less than 36 Million revenues can not exceed 90,000)	See Statute	60 ILCS 1/235-10				See Statute
001	Corporate (EAV is less than 15 Million)	0.45000%	60 ILCS 1/235-10				See Statute
001	Corporate (EAV is less than 10 Million)	0.65000%	60 ILCS 1/235-10				See Statute
003	Bonds & Interest (Community Buildings)	No Rate Limit	60 ILCS 1/150-10	60 ILCS 1/150-25			
003	Bonds & Interest (Hospital)	No Rate Limit	60 ILCS 1/170-35				
003	Bonds & Interest (Library)	No Rate Limit	75 ILCS 5/5-2	75 ILCS 5/5-7			
003	Bonds & Interest (Mental Health Facilities)	No Rate Limit	405 ILCS 20/10	405 ILCS 20/12			
003	Bonds & Interest (Park Purchase and Improvement)	No Rate Limit	60 ILCS 1/125-10	60 ILCS 1/125-15			
003	Bonds & Interest (Tort Judgements, Settlements or Reserve)	No Rate Limit	745 ILCS 10/9-105	745 ILCS 10/9-107			
003	Bonds & Interest (Town Halls)	No Rate Limit	60 ILCS 1/145-15				
003	Bonds & Interest (Town Halls)	No Rate Limit	60 ILCS 1/140-15				
003	Bonds & Interest (Open Space Land and Development)	No Rate Limit	60 ILCS 1/115-20				
005	Illinois Municipal Retirement Fund	No Rate Limit	40 ILCS 5/7-171	40 ILCS 5/7-132.1			
016	Library	0.60000%	75 ILCS 5/3-4	75 ILCS 5/3-7			See Statute
017	Cemetery (Applies to two or more Townships or Road Districts)	0.10000%	60 ILCS 1/135-50				
017	Cemetery (Applies to Townships not Exceeding 100,000 Population)	0.20000%	50 ILCS 610/1c				
018	Mental Health Facilities and Services	0.15000%	405 ILCS 20/3a	405 ILCS 20/4	405 ILCS 20/5	405 ILCS 20/6	
018	Mental Health Facilities and Services	0.10000%	60 ILCS 1/185-5				
019	Community Building Maintenance (Not more than 25,000 Population)	0.10000%	60 ILCS 1/150-40				
024	Hospital (Public Nonsectarian)	0.16670%	60 ILCS 1/175-5				
024	Hospital	0.30000%	60 ILCS 1/170-30				

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027	Audit	0.00500%	50 ILCS 310/9				
028	Library Building, Construction, Purchase, or Rental	0.02000%	75 ILCS 5/3-4				Subject to Backdoor Referendum
028-10	Library Building Construction, Repair, Sites, Equipment and Materials	0.08330%	75 ILCS 5/5-1	75 ILCS 5/5-3	75 ILCS 5/5-7		
031-16	Library Working Cash	0.05000%	75 ILCS 5/3-9				Subject to Backdoor Referendum
035	Tort Judgements and Liability Insurance	No Rate Limit	745 ILCS 10/9-107				
038	Special Police District	0.10000%	60 ILCS 1/30-160	60 ILCS 1/30-155			
042	Park Maintenance	0.02000%	60 ILCS 1/120-20				
047	Social Security	No Rate Limit	40 ILCS 5/21-110.1	40 ILCS 5/21-110.1			
054	General Assistance	No Rate Limit	60 ILCS 1/235-20				
060	Unemployment Insurance	No Rate Limit	745 ILCS 10/9-107				
062	Workers' Compensation and Occupational Disease Claims	No Rate Limit	745 ILCS 10/9-107				
064	Ambulance	0.09500%	60 ILCS 1/195-5				See Staute
067	Public Comfort Station	0.03000%	60 ILCS 1/155-20				
091	Youth Services	0.15000%	60 ILCS 1/35-60				
093	Fire Protection, Rescue and Emergency Vehicles and Equipment (Population fewer than 100,000)	0.12500%	60 ILCS 1/200-10	60 ILCS 1/200-12			
097	Special Fire District	0.40000%	60 ILCS 1/30-165				
105	Public Building Commission Lease	No Rate Limit	50 ILCS 20/18				
131	Assessing	No Rate Limit	35 ILCS 200/2-20				
140	Senior Citizens Services	0.15000%	60 ILCS 1/35-55	60 ILCS 1/220-5 et seq.			
143	Medicare	No Rate Limit	40 ILCS 5/21-110.1				
165	Mosquito Abatement District	0.07500%	60 ILCS 1/30-170				
166	Health Care for Citizens (Population fewer than 25,000)	0.09500%	60 ILCS 1/182-5				
168	Refuse Collection and Disposal District	0.20000%	60 ILCS 1/210-15				

SPECIAL DISTRICTS (FUNDS) GENERALLY

		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest (Tort Judgements, Settlements or Reserve)	No Rate Limit	745 ILCS 10/9-105	745 ILCS 10/9-107			
005	Illinois Municipal Retirement Fund	No Rate Limit	40 ILCS 5/7-105	40 ILCS 5/7-171			
027	Audit	0.00500%	50 ILCS 310/1	50 ILCS 310/9			
035	Tort Judgements and Liability Insurance	No Rate Limit	745 ILCS 10/9-107				
047	Social Security	No Rate Limit	40 ILCS 5/21-110	40 ILCS 5/21-110.1			
060	Unemployment Insurance	No Rate Limit	745 ILCS 10/9-107				
062	Workers' Compensation and Occupational Disease Claims	No Rate Limit	745 ILCS 10/9-107				
105	Public Building Commission Lease	No Rate Limit	50 ILCS 20/18				
143	Medicare	No Rate Limit	40 ILCS 5/21-110.1				

SPECIAL DISTRICTS (AIRPORT AUTHORITY)

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.07500%	70 ILCS 5/2.3	70 ILCS 5/13			
003	Bonds & Interest	No Rate Limit	70 ILCS 5/17.1	70 ILCS 5/17.3	70 ILCS 5/17.5		

SPECIAL DISTRICTS (CEMETERY MAINTENANCE DISTRICTS)

001	Corporate	0.06000%	70 ILCS 105/10				
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SPECIAL DISTRICTS (CIVIC CENTERS PEORIA CIVIC CENTER AUTHORITY)

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.05000%	70 ILCS 200/205-30				
003	Bonds	No Rate Limit	70 ILCS 200/205-40				
079	Site Acquisition and Development	No Rate Limit	70 ILCS 200/205-30				

SPECIAL DISTRICTS (SPRINGFIELD METROPOLITAN EXPOSITION AND AUDITORIUM AUTHORITY)

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.05000%	70 ILCS 200/255-40				
003	Bonds	See Statute	70 ILCS 200/255-50				Subject to Backdoor Referendum

SPECIAL DISTRICTS (CONSERVATION DISTRICTS)

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.02500%	70 ILCS 410/13				
003	Bonds & Interest	No Rate Limit	70 ILCS 410/15				
079	Land Acquisition	0.07500%	70 ILCS 410/13				
176	Endangered Species	0.01000%	70 ILCS 410/13.1				

SPECIAL DISTRICTS (COUNTY HISTORICAL MUSEUM DISTRICT)

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.02000%	55 ILCS 5/5-31014				

SPECIAL DISTRICTS (COUNTY WATER COMMISSION)

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.00500%	70 ILCS 3720/2				
003	Bonds & Interest	No Rate Limit	70 ILCS 3720/2				

SPECIAL DISTRICTS (FIRE PROTECTION DISTRICTS)

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.40000%	70 ILCS 705/14				Subject to Backdoor Referendum
003	Bonds & Interest	No Rate Limit	70 ILCS 705/12	70 ILCS 705/13			
013	Firefighters' Pension	No Rate Limit	40 ILCS 5/4-118				
049	Emergency and Rescue Crews and Equipment	0.05000%	70 ILCS 705/24				
064	Ambulance	0.30000%	70 ILCS 705/22				Subject to Backdoor Referendum
064-01	Ambulance - Intergovernmental Cooperation Agreement	0.09500%	70 ILCS 705/23				

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SPECIAL DISTRICTS (FOREST PRESERVE DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.06000%	70 ILCS 805/13.1	70 ILCS 810/22			
003	Bonds & Interest (Bonds)	No Rate Limit	70 ILCS 805/13.1	70 ILCS 810/21			
003	Bonds & Interest (Botanic Garden Capital Improvement)	No Rate Limit	70 ILCS 810/44.1				
003	Bonds & Interest (Refunding)	No Rate Limit	70 ILCS 820/1	70 ILCS 820/2			
003	Bonds & Interest (Working Cash Fund)	No Rate Limit	70 ILCS 810/28				
003	Bonds & Interest (Zoological Capital Improvements Population 3,000,000 or more)	No Rate Limit	70 ILCS 810/42				
003	Bonds & Interest (Zoological Capital Improvements Population between 150,000 and 2,999,999)	No Rate Limit	70 ILCS 835/4				
003	Bonds & Interest (Zoological Working Cash Population 3,000,000 or more)	No Rate Limit	70 ILCS 810/42.1	70 ILCS 810/42.2			
063	Employees' Annuity and Benefit Fund	See Statute	40 ILCS 5/11-169				
120	Zoological Park (Population 150,000 to 3,000,000)	0.00580%	70 ILCS 835/2	70 ILCS 810/41			
120	Zoological Park (Population 3,000,000 or More)	0.03500%	70 ILCS 835/2	70 ILCS 810/41			
121	Botanic Garden (Population 200,000 or more but less than 300,000)	0.00480%	70 ILCS 830/2	70 ILCS 810/44			
121	Botanic Garden (Population 300,000 or more)	0.01500%	70 ILCS 830/2	70 ILCS 810/44			
137	Development of Forest and Construction of Improvements (Population 100,000 to 3,000,000)	0.02500%	70 ILCS 805/13.1	70 ILCS 810/22			
137	Development of Forest and Construction of Improvements (Population of 3,000,000 or more)	0.02100%	70 ILCS 805/13.1	70 ILCS 810/22			

SPECIAL DISTRICTS (HOSPITAL DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.07500%	70 ILCS 910/20				
003	Bonds & Interest	No Rate Limit	70 ILCS 910/21				

SPECIAL DISTRICTS (MASS TRANSIT DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.25000%	70 ILCS 3610/5	70 ILCS 3610/5.1			

SPECIAL DISTRICTS (MOSQUITO ABATEMENT DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.02500%	70 ILCS 1005/9				

SPECIAL DISTRICTS (MULTI-TOWNSHIP ASSESSMENT DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
147	Assessing	No Rate Limit	35 ILCS 200/2-20				

SPECIAL DISTRICTS (MUSEUM DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.02000%	70 ILCS 1105/18				
117	Construction and Site Development (Population 100,000 to 2,000,000)	0.05000%	70 ILCS 1105/18				

SPECIAL DISTRICTS (PARK DISTRICT)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.10000%	70 ILCS 1205/5-1				
001	Corporate (Additional)	0.25000%	70 ILCS 1205/5-3				
003	Bonds & Interest (Airport)	No Rate Limit	70 ILCS 1205/9-2c	70 ILCS 1205/6-6			
003	Bonds & Interest (Corporate)	No Rate Limit	70 ILCS 1205/6-2	70 ILCS 1205/6-3	70 ILCS 1205/6-4	70 ILCS 1205/6-6	
003	Bonds & Interest (Highways)	No Rate Limit	70 ILCS 1310/7	70 ILCS 1310/9			
003	Bonds & Interest (Playgrounds and Athletic Field (Living War Memorial))	No Rate Limit	70 ILCS 1275/2	70 ILCS 1275/3	70 ILCS 1275/10		
003	Bonds & Interest (Refunding)	No Rate Limit	70 ILCS 1205/6-1	70 ILCS 1270/1	70 ILCS 1270/2		
014	Police System	0.02500%	70 ILCS 1205/5-9				Subject to Backdoor Referendum
031	Working Cash Fund	0.02500%	70 ILCS 1205/11.2-2				Subject to Backdoor Referendum
039	Playground and Recreation Commission	0.09000%	70 ILCS 1205/5-2a	70 ILCS 1205/5-2b			
045	Public Benefit	0.02500%	70 ILCS 1205/7-5				
071	Airport	0.07500%	70 ILCS 1205/9-2b				
122	Recreational Programs	0.12000%	70 ILCS 1205/5-2				
122	Recreational Programs (Additional)	0.25000%	70 ILCS 1205/5-3a				
123	Aquarium and Museum	0.07000%	70 ILCS 1290/2				
123	Aquarium and Museum (Population over 500,000)	0.15000%	70 ILCS 1290/2				
125	Paving and Lighting, Streets and Roadways	0.00500%	70 ILCS 1205/5-6				Subject to Backdoor Referendum
126	Handicapped - Joint Recreation Programs	0.04000%	70 ILCS 1205/5-8				
141	Health, Safety, Handicapped Access and Energy	0.10000%	70 ILCS 1205/5-10				
167	Conservatory	0.05000%	70 ILCS 1205/5-7				

SPECIAL DISTRICTS (HAVANA REGIONAL PORT DISTRICT)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.05000%	70 ILCS 1805/20				

SPECIAL DISTRICTS (ILLINOIS VALLEY REGIONAL PORT DISTRICT)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.05000%	70 ILCS 1815/28				

SPECIAL DISTRICTS (JACKSON-UNION COUNTIES REGIONAL PORT DISTRICT)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.05000%	70 ILCS 1820/13				
003	Bonds	No Rate Limit	70 ILCS 1820/8				

SPECIAL DISTRICTS (JOLIET REGIONAL PORT DISTRICT)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.05000%	70 ILCS 1825/12a				
003	Bonds	No Rate Limit	70 ILCS 1825/8				

SPECIAL DISTRICTS (KASKASKIA REGIONAL PORT DISTRICT)		Max	Statute	Statute	Statute	Statute	Special Comments
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PROPERTY TAX
FUND MAX RATE AND STATUTE REFERENCE

001	Corporate	0.05000%	70 ILCS 1830/28.1				
003	Bonds	No Rate Limit	70 ILCS 1830/22.1				
SPECIAL DISTRICTS (MT CARMEL REGIONAL PORT DISTRICT)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	70 ILCS 1835/17				
003	Bonds	No Rate Limit	70 ILCS 1835/11				
SPECIAL DISTRICTS (SENECA REGIONAL PORT DISTRICT)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	70 ILCS 1845/13				
003	Bonds	No Rate Limit	70 ILCS 1845/8				
SPECIAL DISTRICTS (SHAWNEETOWN REGIONAL PORT DISTRICT)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	70 ILCS 1850/13				
003	Bonds	No Rate Limit	70 ILCS 1850/8				
SPECIAL DISTRICTS (SOUTHWEST REGIONAL PORT DISTRICT)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	70 ILCS 1855/16				
003	Bonds	No Rate Limit	70 ILCS 1855/10				
SPECIAL DISTRICTS (TRI-CITY REGIONAL PORT DISTRICT)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	70 ILCS 1860/13				
003	Bonds	No Rate Limit	70 ILCS 1860/8				
SPECIAL DISTRICTS (WAUKEGAN PORT DISTRICT)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	70 ILCS 1865/13				
003	Bonds	No Rate Limit	70 ILCS 1865/8				
SPECIAL DISTRICTS (WHITE COUNTY PORT DISTRICT)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	70 ILCS 1870/20				
SPECIAL DISTRICTS (PUBLIC HEALTH DISTRICTS)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate (Minimum Population 75,000)	0.15000%	70 ILCS 905/15				
003	Bonds & Interest	No Rate Limit	70 ILCS 905/22	70 ILCS 905/23	70 ILCS 905/24		
SPECIAL DISTRICTS (PUBLIC LIBRARY DISTRICTS)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.60000%	75 ILCS 16/35-5	75 ILCS 16/35-10			
003	Bonds & Interests	No Rate Limit	75 ILCS 16/40-10	75 ILCS 16/40-15			
004	Buildings, Equipment and Maintenance	0.02000%	75 ILCS 16/35-5				Subject to Backdoor Referendum
010	Buildings	0.08330%	75 ILCS 16/40-30				
010	Building Restoration	0.08330%	75 ILCS 16/35-30				
031	Working Cash Fund	0.05000%	75 ILCS 16/35-35				Subject to Backdoor Referendum
SPECIAL DISTRICTS (PUBLIC WATER DISTRICTS)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.02000%	70 ILCS 3705/5a				
SPECIAL DISTRICTS (RESCUE SQUAD DISTRICTS)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.20000%	70 ILCS 2005/11				
SPECIAL DISTRICTS (RIVER CONSERVANCY DISTRICTS)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate (Population less than 25,000)	0.75000%	70 ILCS 2105/17				
001	Corporate (Population More than 25,000)	0.37500%	70 ILCS 2105/17				
003	Bonds & Interest	No Rate Limit	70 ILCS 2105/14	70 ILCS 2105/15			
003	Special Service Area Bonds	No Rate Limit	70 ILCS 2105/21				
023	Special Service Area	No Rate Limit	70 ILCS 2105/21				
SPECIAL DISTRICTS (SANITARY DISTRICTS)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.20000%	70 ILCS 2205/17				
003	Bonds (Corporate)	No Rate Limit	70 ILCS 2205/16				
003	Bonds (Refunding)	No Rate Limit	70 ILCS 3005/1				
073	Chlorination of Sewage	0.05000%	70 ILCS 2205/17				
146	Stormwater Management	0.03000%	70 ILCS 2205/17.1				
SPECIAL DISTRICTS (NORTHSHORE SANITARY DISTRICT (ACT OF 1911))							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.35000%	70 ILCS 2305/1	70 ILCS 2305/12			
003	Bonds - Corporate	No Rate Limit	70 ILCS 2305/9				
003	Bonds - Refunding	No Rate Limit	70 ILCS 3005/1				
045	Public Benefit	0.05000%	70 ILCS 2305/25				
073	Chlorination of Sewage	0.05000%	70 ILCS 2305/12				
SPECIAL DISTRICT (SANITARY DISTRICT ACT OF 1917)							
		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.16600%	70 ILCS 2405/1	70 ILCS 2405/12			

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001	Corporate - Successor Municipality	0.25000%	70 ILCS 2405/30				
003	Bonds - Corporate	No Rate Limit	70 ILCS 2405/9				
003	Bonds - Refunding	No Rate Limit	70 ILCS 3005/1				
023	Special Service Area	No Rate Limit	70 ILCS 2405/19.1				
045	Public Benefit	0.05000%	70 ILCS 2405/22a				
073	Chlorination of Sewage	0.05000%	70 ILCS 2405/12				
SPECIAL DISTRICT (SANITARY DISTRICT ACT OF 1936)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.50000%	70 ILCS 2805/1	70 ILCS 2805/16			
003	Bonds - Corporate	No Rate Limit	70 ILCS 2805/11				
003	Bonds - Refunding	No Rate Limit	70 ILCS 3005/1				
023	Special Service Area	No Rate Limit	70 ILCS 2805/27.1				
073	Chlorination of Sewage	0.05000%	70 ILCS 2805/16				
SPECIAL DISTRICT (METRO-EAST ACT OF 1974)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.47800%	70 ILCS 2905/5-1				
003	Bonds - Corporate	No Rate Limit	70 ILCS 2905/5-2				
003	Bonds - Refunding	No Rate Limit	70 ILCS 3005/1				
SPECIAL DISTRICT (SOIL AND WATER CONSERVATION SUB-DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.12500%	70 ILCS 405/26b				
SPECIAL DISTRICT (SOLID WASTE DISPOSAL DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.05000%	70 ILCS 3105/18				
003	Bonds & Interest	No Rate Limit	70 ILCS 3105/21				
SPECIAL DISTRICT (STREET LIGHTING DISTRICT)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	2.00000%	70 ILCS 3305/10	70 ILCS 3305/10.1			
003	Bonds & Interest	0.07500%	70 ILCS 3305/8	70 ILCS 3305/9			
SPECIAL DISTRICT (SURFACE WATER PROTECTION DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.25000%	70 ILCS 3405/21				
003	Bonds & Interest	No Rate Limit	70 ILCS 3405/19	70 ILCS 3405/20	70 ILCS 3405/20a		
SPECIAL DISTRICT (TUBERCULOSIS SANITARIUM DISTRICTS ACT OF 1937)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.07500%	70 ILCS 920/14				
003	Bonds & Interest	No Rate Limit	70 ILCS 920/14				
SPECIAL DISTRICT (WATER AUTHORITIES)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.08000%	70 ILCS 3715/6				
003	Bonds & Interest	No Rate Limit	70 ILCS 3715/6				
SPECIAL DISTRICT (WATER SERVICE DISTRICTS)		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate	0.12500%	70 ILCS 3710/10				
003	Bonds & Interest	0.07500%	70 ILCS 3710/9				
(EXHIBITION COUNCIL)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	No Rate Limit	50 ILCS 30/9.1				
(AURORA METROPLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	0.00050%	70 ILCS 200/10-18				
DISTRICT (BLOOMINGTON CIVIC CENTER AUTHORITY)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	No Rate Limit	70 ILCS 200/20-45				
(DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	0.00050%	70 ILCS 200/75-40				
(DUPAGE METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	0.00050%	70 ILCS 200/80-30				
(ELGIN METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	0.00050%	70 ILCS 200/2-70				
(ILLINOIS INTERNATIONAL CONVENTION CENTER AUTHORITY)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	0.00050%	70 ILCS 200/215-30				
(ILLINOIS QUAD CITY CIVIC CENTER AUTHORITY)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	0.05000%	70 ILCS 200/215-30				
(JO DAVIESS COUNTY CIVIC CENTER AUTHORITY)		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds & Interest	0.00050%	70 ILCS 200/125-30				

Illinois Department of Revenue

PROPERTY TAX
FUND MAX RATE AND STATUTE REFERENCE

		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
(MATTESON CIVIC CENTER)							
003	Bonds & Interest	No Rate Limit	70 ILCS 200/155-40				
(METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITIES)							
003	Bonds & Interest	0.00050%	70 ILCS 200/2-70				
(OAK PARK CIVIC CENTER AUTHORITY)							
003	Bonds & Interest	0.00050%	70 ILCS 200/185-35				
(ORLAND PARK METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITIES)							
003	Bonds & Interest	0.00050%	70 ILCS 200/190-30				
(PEKIN CIVIC CENTER)							
003	Bonds & Interest	0.05000%	70 ILCS 200/200-30				
(ROCKFORD METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITIES)							
003	Bonds & Interest	0.00050%	70 ILCS 200/240-23				
(STERLING METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITIES)							
003	Bonds & Interest	0.00050%	70 ILCS 200/2-70	70 ILCS 200/260-35			
(VERMILION COUNTY METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITIES)							
003	Bonds & Interest	0.00050%	70 ILCS 200/265-35				
(MUNICIPAL JOINT ACTION WATER AGENCY)							
003	Bonds & Interest	No Rate Limit	5 ILCS 220/3.1				