

**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	<a href="#">40 ILCS 5/7-105, 5/7-171</a>				
035	Tort Judgements and Liability Insurance	No rate Limit	<a href="#">745 10/9-107</a>	<a href="#">105 ILCS 5/17-2.5</a>			
047	Social Security	No rate Limit	<a href="#">40 ILCS 5/21-110, 5/21-110.1</a>				
060	Unemployment Insurance	No rate Limit	<a href="#">745 ILCS 10/9-107</a>				
062	Workers' Compensation and Occupational Disease Claims	No rate Limit	<a href="#">745 ILCS 10/9-107</a>				
143	Medicare	No rate Limit	<a href="#">40 ILCS 5/21-110.1</a>				

**EDUCATIONAL DISTRICTS (COMMUNITY COLLEGE)**

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

**EDUCATIONAL DISTRICTS (FEWER THAN 500,000 INHABITANTS)**

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

**SCHOOL FINANCE AUTHORITIES - LIMITED TAXING AUTHORITIES  
DOWNSTATE SCHOOL FINANCE AUTHORITY**

		Max	Statute	Statute	Statute	Statute	Special Comments
003	Bonds	No Rate Limit	<a href="#">105 ILCS 5/1E-75</a>				
	General (Standard Codes)		<a href="#">105 ILCS 5/1F-25 (6.5)</a>				

**NON-HOME RULE COUNTIES**

		Max	Statute	Statute	Statute	Statute	Special Comments
001	Corporate (Population 80,000 or more)	No Rate Limit	<a href="#">55 ILCS 5/5-1024</a>				
001	Corporate (Population 15,001 to 79,999)	No Rate Limit	<a href="#">55 ILCS 5/5-1024</a>				

**PROPERTY TAX  
FUND MAX RATE AND STATUTE REFERENCE**

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			

**PROPERTY TAX  
FUND MAX RATE AND STATUTE REFERENCE**

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%	<a href="#">65 ILCS 5/11-5-7</a>	<a href="#">65 ILCS 5/11-5-7.1</a>		
065	Forestry Program	0.05000%	<a href="#">65 ILCS 5/11-73-1</a>			
067	Public Comfort Station	0.03330%	<a href="#">65 ILCS 5/11-21-4</a>			
070	Levee (Annual)	0.16660%	<a href="#">65 ILCS 5/11-112-3</a>			
070	Levee (7 - year)	0.16660%	<a href="#">65 ILCS 5/11-112-1</a>	<a href="#">65 ILCS 5/11-112-2</a>		
071	Airport	0.10000%	<a href="#">65 ILCS 5/11-103-16</a>	<a href="#">65 ILCS 5/11-103-17</a>		
072	Waterworks - Extension of Water Mains and Maintenance	0.05000%	<a href="#">65 ILCS 5/11-131-1</a>			
072	Water Supply	0.03300%	<a href="#">65 ILCS 5/11-131-1</a>			
072	Waterworks and Sewage Systems - Public Benefit Fund	0.16660%	<a href="#">65 ILCS 5/9-2-38</a>			
072	Water and Sewage System	0.25000%	<a href="#">70 ILCS 2805/37</a>			
073	Chlorination of Sewage	0.02000%	<a href="#">65 ILCS 5/11-142-3</a>			
081	Coliseum	0.25000%	<a href="#">65 ILCS 5/11-66-1</a>	<a href="#">65 ILCS 5/11-66-2</a>		
081	Coliseum	0.02500%	<a href="#">65 ILCS 5/11-67-1</a>	<a href="#">65 ILCS 5/11-67-4</a>		
105	Public Building Commission Lease	No Rate Limit	<a href="#">50 ILCS 20/18</a>			
106	<b>Mentally Deficient - Facilities or Services</b>	<b>0.10000%</b>	<b><a href="#">65 ILCS 5/11-29-1.1</a></b>	<b><a href="#">65 ILCS 5/11-29-1.2</a></b>		<b>Subject to Backdoor Referendum</b>
118	Public Building Restoration	0.08333%	<a href="#">65 ILCS 5/11-70-1</a>			
126	Recreation Programs for Handicapped	0.04000%	<a href="#">65 ILCS 5/11-95-14</a>			
139	Harbor Construction	0.01250%	<a href="#">65 ILCS 5/11-123-11</a>			
143	Medicare	No Rate Limit	<a href="#">40 ILCS 5/21-110.1</a>			
146	Stormwater Management	0.06000%	<a href="#">65 ILCS 5/11-113.1-1</a>			
148	Wastewater Disposal Zones	No Rate Limit	<a href="#">65 ILCS 90/3</a>	<a href="#">65 ILCS 90/12</a>	<a href="#">65 ILCS 90/22</a>	
153	Bridge and Terminal	0.25000%	<a href="#">605 ILCS 5/10-605</a>			
154	Community Nurses	0.00750%	<a href="#">65 ILCS 5/11-18-2</a>			
155	Cultural Center	0.25000%	<a href="#">65 ILCS 5/11-45.1-4</a>			
156	Library and Gymnasium	0.15000%	<a href="#">75 ILCS 50/1</a>	<a href="#">75 ILCS 50/2</a>		
169	Monuments and Memorials for Soldiers, Sailors and Distinguished Persons	0.01000%	<a href="#">65 ILCS 5/11-116-1</a>			
170	Parks and Boulevards	0.03000%	<a href="#">65 ILCS 5/11-99-1</a>	<a href="#">65 ILCS 5/11-99-3</a>		
171	Public Health Board	0.07500%	<a href="#">65 ILCS 5/11-17-1</a>			
172	Railroad Grade Separation	0.50000%	<a href="#">65 ILCS 5/11-58-2</a>	<a href="#">65 ILCS 5/11-58-3</a>		
173	Railroad Grade Separation (Supplemental)	1.25000%	<a href="#">65 ILCS 5/11-58-6</a>			
174	Stadium and Athletic Field	0.07500%	<a href="#">65 ILCS 5/11-68-6</a>			

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

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

**PROPERTY TAX  
FUND MAX RATE AND STATUTE REFERENCE**

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

**SPECIAL DISTRICTS (FUNDS) GENERALLY**

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

**SPECIAL DISTRICTS (AIRPORT AUTHORITY)**

		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.07500%	<a href="#">70 ILCS 5/2.3</a>	<a href="#">70 ILCS 5/13</a>			
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 5/17.1</a>	<a href="#">70 ILCS 5/17.3</a>	<a href="#">70 ILCS 5/17.5</a>		

**SPECIAL DISTRICTS (CEMETERY MAINTENANCE DISTRICTS)**

001	Corporate	0.06000%	<a href="#">70 ILCS 105/10</a>				
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**SPECIAL DISTRICTS (CIVIC CENTERS PEORIA CIVIC CENTER AUTHORITY)**

		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	<a href="#">70 ILCS 200/205-30</a>				
003	Bonds	No Rate Limit	<a href="#">70 ILCS 200/205-40</a>				
079	Site Acquisition and Development	No Rate Limit	<a href="#">70 ILCS 200/205-30</a>				

**SPECIAL DISTRICTS (SPRINGFIELD METROPOLITAN EXPOSITION AND AUDITORIUM AUTHORITY)**

		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	<a href="#">70 ILCS 200/255-40</a>				
003	Bonds	See Statute	<a href="#">70 ILCS 200/255-50</a>				Subject to Backdoor Referendum

**SPECIAL DISTRICTS (CONSERVATION DISTRICTS)**

		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.02500%	<a href="#">70 ILCS 410/13</a>				
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 410/15</a>				
079	Land Acquisition	0.07500%	<a href="#">70 ILCS 410/13</a>				
176	Endangered Species	0.01000%	<a href="#">70 ILCS 410/13.1</a>				

**SPECIAL DISTRICTS (COUNTY HISTORICAL MUSEUM DISTRICT)**

		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.02000%	<a href="#">55 ILCS 5/5-31014</a>				

**SPECIAL DISTRICTS (COUNTY WATER COMMISSION)**

		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.00500%	<a href="#">70 ILCS 3720/2</a>				
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 3720/2</a>				

**SPECIAL DISTRICTS (FIRE PROTECTION DISTRICTS)**

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

**PROPERTY TAX  
FUND MAX RATE AND STATUTE REFERENCE**

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

<b>SPECIAL DISTRICTS (HOSPITAL DISTRICTS)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.07500%	<a href="#">70 ILCS 910/20</a>				
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 910/21</a>				

<b>SPECIAL DISTRICTS (MASS TRANSIT DISTRICTS)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.25000%	<a href="#">70 ILCS 3610/5</a>	<a href="#">70 ILCS 3610/5.1</a>			

<b>SPECIAL DISTRICTS (MOSQUITO ABATEMENT DISTRICTS)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.02500%	<a href="#">70 ILCS 1005/9</a>				

<b>SPECIAL DISTRICTS (MULTI-TOWNSHIP ASSESSMENT DISTRICTS)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
147	Assessing	No Rate Limit	<a href="#">35 ILCS 200/2-20</a>				

<b>SPECIAL DISTRICTS (MUSEUM DISTRICTS)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.02000%	<a href="#">70 ILCS 1105/18</a>				
117	Construction and Site Development (Population 100,000 to 2,000,000)	0.05000%	<a href="#">70 ILCS 1105/18</a>				

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

<b>SPECIAL DISTRICTS (HAVANA REGIONAL PORT DISTRICT)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	<a href="#">70 ILCS 1805/20</a>				

<b>SPECIAL DISTRICTS (ILLINOIS VALLEY REGIONAL PORT DISTRICT)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	<a href="#">70 ILCS 1815/28</a>				

<b>SPECIAL DISTRICTS (JACKSON-UNION COUNTIES REGIONAL PORT DISTRICT)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	<a href="#">70 ILCS 1820/13</a>				
003	Bonds	No Rate Limit	<a href="#">70 ILCS 1820/8</a>				

<b>SPECIAL DISTRICTS (JOLIET REGIONAL PORT DISTRICT)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
001	Corporate	0.05000%	<a href="#">70 ILCS 1825/12a</a>				
003	Bonds	No Rate Limit	<a href="#">70 ILCS 1825/8</a>				

<b>SPECIAL DISTRICTS (KASKASKIA REGIONAL PORT DISTRICT)</b>		<u>Max</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Statute</u>	<u>Special Comments</u>
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**PROPERTY TAX  
FUND MAX RATE AND STATUTE REFERENCE**

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

**PROPERTY TAX  
FUND MAX RATE AND STATUTE REFERENCE**

001	Corporate - Successor Municipality	0.25000%	<a href="#">70 ILCS 2405/30</a>				
003	Bonds - Corporate	No Rate Limit	<a href="#">70 ILCS 2405/9</a>				
003	Bonds - Refunding	No Rate Limit	<a href="#">70 ILCS 3005/1</a>				
023	Special Service Area	No Rate Limit	<a href="#">70 ILCS 2405/19.1</a>				
045	Public Benefit	0.05000%	<a href="#">70 ILCS 2405/22a</a>				
073	Chlorination of Sewage	0.05000%	<a href="#">70 ILCS 2405/12</a>				

<b>SPECIAL DISTRICT (SANITARY DISTRICT ACT OF 1936)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	0.50000%	<a href="#">70 ILCS 2805/1</a>	<a href="#">70 ILCS 2805/16</a>			
003	Bonds - Corporate	No Rate Limit	<a href="#">70 ILCS 2805/11</a>				
003	Bonds - Refunding	No Rate Limit	<a href="#">70 ILCS 3005/1</a>				
023	Special Service Area	No Rate Limit	<a href="#">70 ILCS 2805/27.1</a>				
073	Chlorination of Sewage	0.05000%	<a href="#">70 ILCS 2805/16</a>				

<b>SPECIAL DISTRICT (METRO-EAST ACT OF 1974)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	0.47800%	<a href="#">70 ILCS 2905/5-1</a>				
003	Bonds - Corporate	No Rate Limit	<a href="#">70 ILCS 2905/5-2</a>				
003	Bonds - Refunding	No Rate Limit	<a href="#">70 ILCS 3005/1</a>				

<b>SPECIAL DISTRICT (SOIL AND WATER CONSERVATION SUB-DISTRICTS)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	0.12500%	<a href="#">70 ILCS 405/26b</a>				

<b>SPECIAL DISTRICT (SOLID WASTE DISPOSAL DISTRICTS)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	0.05000%	<a href="#">70 ILCS 3105/18</a>				
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 3105/21</a>				

<b>SPECIAL DISTRICT (STREET LIGHTING DISTRICT)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	2.00000%	<a href="#">70 ILCS 3305/10</a>	<a href="#">70 ILCS 3305/10.1</a>			
003	Bonds & Interest	0.07500%	<a href="#">70 ILCS 3305/8</a>	<a href="#">70 ILCS 3305/9</a>			

<b>SPECIAL DISTRICT (SURFACE WATER PROTECTION DISTRICTS)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	0.25000%	<a href="#">70 ILCS 3405/21</a>				
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 3405/19</a>	<a href="#">70 ILCS 3405/20</a>	<a href="#">70 ILCS 3405/20a</a>		

<b>SPECIAL DISTRICT (TUBERCULOSIS SANITARIUM DISTRICTS ACT OF 1937)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	0.07500%	<a href="#">70 ILCS 920/14</a>				
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 920/14</a>				

<b>SPECIAL DISTRICT (WATER AUTHORITIES)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	0.08000%	<a href="#">70 ILCS 3715/6</a>				
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 3715/6</a>				

<b>SPECIAL DISTRICT (WATER SERVICE DISTRICTS)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
001	Corporate	0.12500%	<a href="#">70 ILCS 3710/10</a>				
003	Bonds & Interest	0.07500%	<a href="#">70 ILCS 3710/9</a>				

<b>(EXHIBITION COUNCIL)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	No Rate Limit	<a href="#">50 ILCS 30/9.1</a>				

<b>(AURORA METROPLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	0.00050%	<a href="#">70 ILCS 200/10-18</a>				

<b>DISTRICT (BLOOMINGTON CIVIC CENTER AUTHORITY)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	No Rate Limit	<a href="#">70 ILCS 200/20-45</a>				

<b>(DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	0.00050%	<a href="#">70 ILCS 200/75-40</a>				

<b>(DUPAGE METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	0.00050%	<a href="#">70 ILCS 200/80-30</a>				

<b>(ELGIN METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	0.00050%	<a href="#">70 ILCS 200/2-70</a>				

<b>(ILLINOIS INTERNATIONAL CONVENTION CENTER AUTHORITY)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	0.00050%	<a href="#">70 ILCS 200/215-30</a>				

<b>(ILLINOIS QUAD CITY CIVIC CENTER AUTHORITY)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	0.05000%	<a href="#">70 ILCS 200/215-30</a>				

<b>(JO DAVIESS COUNTY CIVIC CENTER AUTHORITY)</b>		<b>Max</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Statute</b>	<b>Special Comments</b>
003	Bonds & Interest	0.00050%	<a href="#">70 ILCS 200/125-30</a>				

PROPERTY TAX  
FUND MAX RATE AND STATUTE REFERENCE

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