Legislator’s Guide to Local Governments in Illinois

SPECIAL DISTRICTS

Illinois Commission on Intergovernmental Cooperation
Legislator’s Guide
to Local Governments in Illinois

SPECIAL DISTRICTS

March 2003
Research Memorandum No.117

Prepared by the
ILLINOIS COMMISSION ON INTERGOVERNMENTAL COOPERATION
707 Stratton Building
Springfield, Illinois 62706
(217) 782-6924

Joint Committee on Legislative Support Services

Emil Jones, Jr.  Michael J. Madigan
Senate President  Speaker of the House

Frank Watson  Tom Cross
Senate Minority Leader  House Minority Leader

Executive Director: Lisa Groesch
Associate Director: Sandra Roberts

http://www.legis.state.il.us/commission/igcc/igcc_home.html
**TABLE OF CONTENTS**

Table of Contents ..................................................................................................................... i
Preface ........................................................................................................................................ ii
Introduction ................................................................................................................................. iii
Using This Guide ......................................................................................................................... v
Airport Authorities ...................................................................................................................... 1
Cemetery Maintenance Districts ................................................................................................. 4
Civic Center Authorities ............................................................................................................... 6
Metropolitan Pier and Exposition Authority ........................................................................... 10
Conservation Districts ............................................................................................................... 12
Drainage Districts ..................................................................................................................... 14
Fire Protection Districts ........................................................................................................... 28
Forest Preserve Districts ........................................................................................................... 41
Cook County Forest Preserve District ...................................................................................... 43
Hospital Districts ...................................................................................................................... 45
Library Districts ......................................................................................................................... 47
Mass Transit Districts ................................................................................................................ 52
Metro East Mass Transit District ............................................................................................... 54
Regional Transportation Authority ......................................................................................... 56
Mosquito Abatement Districts .................................................................................................... 58
Multi-township Assessment Districts ........................................................................................ 60
Museum Districts ...................................................................................................................... 64
County Historical Museum Districts ........................................................................................ 66
Park Districts .............................................................................................................................. 68
Chicago Park District ................................................................................................................. 74
Port Districts .............................................................................................................................. 76
Public Health Districts .............................................................................................................. 79
Rescue Squad Districts .............................................................................................................. 81
River Conservancy Districts ...................................................................................................... 83
Road Districts ............................................................................................................................ 85
Sanitary Districts ......................................................................................................................... 88
Metropolitan Sanitary District of Greater Chicago ................................................................... 92
Soil and Water Conservation Districts ...................................................................................... 94
Solid Waste Disposal Districts ................................................................................................. 98
Street Lighting Districts ............................................................................................................ 100
Surface Water Protection Districts .......................................................................................... 102
Tuberculosis Sanitarium Districts ............................................................................................. 104
Water Authorities ..................................................................................................................... 106
County Water Commissions .................................................................................................... 108
Public Water Districts .............................................................................................................. 110
Water Service Districts ............................................................................................................ 112
GLOSSARY OF TERMS ............................................................................................................. 115
PREFACE

This guide is intended to serve as an overview of special districts in Illinois. It is not intended to be a statement of all existing laws as they relate to special districts. Instead, citations are provided so that the reader can consult the Illinois Compiled Statutes for the exact language used. Given the difficulty of interpreting state statutes and attempting to summarize complex details, errors may still exist. It is hoped the readers will bring any discrepancies to the attention of the staff.

By compiling this information, the Commission has attempted to identify a universe of Illinois special districts and to clarify service delivery responsibilities among the various types. It is hoped that this guide will provide a useful resource for legislations and other officials involved in making decisions affecting local governments and, ultimately, will assist in improving state and local coordination in providing essential public services.
With over 6800 independent governmental units in operation, Illinois has the distinction of having more local governments than any other state. According to the latest information available from the U.S. Census Bureau, Illinois has 102 counties, 1,433 townships, 1,288 municipalities, 944 school districts, and 3,068 independent special districts. While the Illinois Constitution establishes the basic framework for local governments, the actual authorization for establishment and organization of such units is provided in the Illinois Compiled Statutes.

Local governments are key partners in our intergovernmental system. They maintain and enhance the quality of life of Illinois residents by providing vital public services. Police, fire, sewer, water, emergency, and road services are among the most visible, but by no means the only services they provide. Local governments are finding themselves squeezed by increasing demands for services at a time when both federal and state aid is declining, and resistance to local tax increases is growing. Many local governments are looking to the state for relief.

In order to determine the best course of action, state policy makers need to know as much as possible about local government operations. This guide is part of the Commission’s ongoing mission to provide the reader with a glimpse at the internal structure of local government in Illinois. This guide covers special districts, the most numerous and least understood of all local governments. The guide provides information on the establishment, dissolution, governance, powers, and financing of special districts. It also includes a tentative listing of the districts by county.

Special Districts

Special Districts differ from general-purpose governments such as counties and municipalities in that they provide a single service or group of services. The functions they undertake range from basic services such as fire protection and water supply to more quality-of-life enhancing services like historic preservation and mosquito abatement.

The delegates of the 1970 Illinois Constitutional Convention sought to put the brakes on the increase in the number of special districts by lifting tax limitations on certain municipalities and counties through home rule powers and by promoting intergovernmental cooperation. They reasoned that tax limitations prevented municipalities, and in some cases counties, from providing services the public wanted, thus giving rise to the creation of special districts. Moreover, they believed intergovernmental cooperation would ultimately save money. In spite of the home rule powers granted to larger municipalities and Cook County, and the Intergovernmental Cooperation powers contained in the Constitution later reinforced by law, the proliferation continued.

Since Illinois has more local governments than any other state, it’s hardly surprising that it also has more special districts, although it is difficult to fix the precise number. Not only do the numbers change each year, there is no standardized method of keeping track of the total. Two agencies tally special districts in Illinois, the Department of Revenue and the Office of the Comptroller, but each uses a different methodology because they use the data for different purposes. The Department of Revenue counts only taxing districts, which numbered 2,926 for FY 2001. The Office of Comptroller counts special districts that file annual reports or audits, which came to 4,689 in FY 2001.

The U.S. Census Bureau reported 3,068 special districts in Illinois in 1997, the last year for which their data are available. As defined by the Bureau, special districts are “limited purpose governmental units that have
significant fiscal and administrative autonomy from general purpose governments.” This definition results in a slightly higher count than either the Comptroller or the Department of Revenue lists because in addition to taxing districts, the Census Bureau includes districts such as housing authorities, public housing commissions, interstate road and bridge commissions and various other units that may not have the authority to levy property taxes.

Census Bureau data do, however, provide a useful method of comparison with other states. Illinois has the largest number of special districts with 3,068. California comes closest to matching Illinois with 3,010, but the state contains more territory and has a larger population than Illinois. Texas, with 2182, ranks a distant third according to Census Bureau, and is the only other state with more than 2,000 special districts. Indiana (1,236) and Missouri (1,497) are roughly comparable Midwestern states, yet neither have half of the total special districts in Illinois. In fact Cook County, with 244 special districts, according to the Census Bureau, has more special districts than 10 individual U.S. states, or the combined total of special districts in Alaska, Louisiana, Vermont, and Rhode Island.

**Methodology**

The list of districts at the end of each section of special districts is based on a compilation of three separate and distinct lists: those compiled by the U.S. Census Bureau, the Illinois Department of Revenue, and the Office of the Illinois Comptroller. Each of these lists has built-in strengths and weaknesses for our purposes. Rather than select just one of these lists, we have combined them in order to provide the most comprehensive list possible. Comprehensive does not mean however that the list is 100 percent complete or accurate. Past Commission research projects have disclosed that a small number of special districts exist only on paper, whether defunct but not disbanded or authorized but never organized, some districts remain on the books without apparent activity.
USING THIS GUIDE

OVERVIEW
Briefly summarizes the powers and responsibilities of the district, its governance structure, and its authority to levy taxes and issue bonds.

STATUTE
Specifies the pertinent chapter and paragraphs in the 2000 Illinois Compiled Statutes that relate to the particular special district under consideration. Under each heading in the first column is the paragraph citation containing the statute relating to that particular section.

CITATION
Effective Date: Indicates the effective date of legislation establishing the district.

ESTABLISHMENT
Request: Specifies any stipulations, such as general boundaries or population, which are necessary for incorporation. Usually a petition must be filed by a specified number or percentage of the legal voters residing in the proposed district.
Procedure: Identifies any governmental entity that must be notified of the request to form a special district and the process involved to determine if the proposed district meets the provisions of the establishment legislation that governs the district. In most cases, a petition is filed with the circuit court of the county in which all or most of the district is located and a hearing is held.
Authorization: Specifies how the establishment of a district is ratified. Usually, the proposed district must be approved by a referendum of the voters, but there are some exceptions where the circuit court has such authority.
Annexation: Describes how additional territory can be added to a district.

DISSOLUTION
Request: Describes the petition, ordinance, or resolution that is required to start the process of dissolving a district.
Procedure: Identifies any governmental entity that must be notified of the request to dissolve a special district and the process involved to determine if the proposed dissolution meets the provisions of the act that governs the district. In most cases, a petition is filed with the circuit court of the county in which all or most of the district is located and a hearing is held.
Authorization: Specifies the final phase of approval to dissolve a special district including any provisions for the distribution of property and monies. Usually the dissolution must be approved by a referendum of the voters but some exceptions exist.
Disconnection: Describes how territory within the boundaries of a district may be disconnected from the district.

GOVERNANCE
Governing Body: Specifies the type of governing body that oversees the functions of the district; almost all of the districts have a board of some kind.
Members: Designates the number of persons allowed to serve on the board, the length of their term of office, and the amount of compensation they may receive.
Selection: Describes the appointment or election process that is used to select board members and, where applicable, the apportionment of board representation by geography or population
Key Officials: Lists the main officers chosen to serve on the board and the method of selection. The majority of officers are elected or appointed from among the board members.

POWERS
Summarizes the unique or special powers of the district. All of the districts share many of the same basic powers. The various governing boards may enact ordinances, rules, and regulations to carry out their various duties, and most have police powers to enforce those rules. In most cases, the board controls all the property and expenditures of the district, and may impose fines and collect gifts. Some have the power to levy taxes and issue bonds.
**REVENUE**

**Corporate Tax:** Specifies the entity or process that authorizes the tax and rate limit. This tax is levied against the property of the district and is used for general purposes by the district. Other taxes that can be levied by various districts are listed after the corporate tax for each district.

**Bonds and Interest Tax:** Specifies the entity or process that authorizes the tax and any rate limit. This tax is used to pay the principal and interest on general obligation bonds issued by the district.

**Tax Anticipation Warrants:** Indicates if there is any provision for the district to use this method of financing. Some districts that do not have enough money to pay all the necessary expenses may issue warrants for up to a certain percentage of the levy in anticipation of revenue from taxes already levied.

**Other Revenue:** Includes any other method the district may use to raise revenue, including user fees.

**DEBT MANAGEMENT**

**Revenue Bonds:** Specifies the entity or process that authorizes the bonds; the indebtedness limit, and maturity timelines.

**General Obligation Bonds:** Specifies the entity or process that authorizes the bonds; the indebtedness limit, and mature timelines. Other bonds that may be issued by different districts are listed after the general obligation bonds for each district.

**Other Debt:** Includes any other means the district uses to manage debt, such as special funds, borrowing and bond anticipation notes.

**Total Debt Limit:** Specifies the percent of the district’s Equalized Assessed Valuation (EAV) that total debt may not exceed.

**FISCAL PROCEDURE**

**Fiscal Year:** Specifies the fiscal year on which the district operates if specified in the statute.

**Financial Reports:** Denotes whether the board is required to do an annual report or conduct an annual audit and with which governmental entity they must file.
# AIRPORT AUTHORITIES

## OVERVIEW
Municipal airport authorities are charged with the establishment, maintenance and operation of safe, adequate and necessary public airports and public airport facilities within the state. Authorities are governed by boards of commissioners and may levy property taxes and issue bonds.

## STATUTE
### Citation
70 ILCS 5/1 – 5/21

### Effective Date:
July 1, 1945

## ESTABLISHMENT
### Request:
An authority may be established in areas that are contiguous, have a population of not less than 5,000, contain at least one or more municipalities, and are not currently included in an airport authority or do not have within their corporate limits public airports. Authorities may be established in counties with a population greater than 600,000 but less than three million that are adjacent to a county with a population of at least one million. An authority may be proposed in a petition filed by at least 500 legal voters of the district.

### Procedure:
The secretary of the Department of Transportation is notified and a hearing is held in circuit court.

### Authorization:
The proposed district must be approved by referendum.

### Annexation:
The annexation of contiguous areas not already part of the authority may be accomplished by referendum or resolution depending on whether the land is occupied.

## DISSOLUTION
### Request:
An authority may be dissolved if it has never established an airport or ceases to own one and has fully discharged its debts and obligations or has arranged for another public agency to assume them. A dissolution ordinance is drafted by the board.

### Procedure:
The board submits the ordinance to the Department of Transportation and notifies the public regarding the terms of the ordinance.

### Authorization:
The dissolution may be subject to a backdoor referendum if a petition signed by 500 voters is brought within 60 days. Barring such action, the dissolution is final.

### Disconnection:
Under certain circumstances, areas may disconnect from an authority with the concurrence of the governing boards of local governments with populations over 5,000 located within the area to be disconnected. The corporate authorities draft a resolution requesting that the question be put to the voters. The resolution is filed with the appropriate election officials and submitted for referendum.

## GOVERNANCE
### Governing Body:
Board of Commissioners

### Members:
The number of board members is determined by the number of counties and municipalities in the authority which have a population of 5,000 or more. Board members are compensated according to the population within their authority. Members of authorities with 500,000 or less population receive no more than $150 per month. Members of authorities with populations in excess of 500,000 receive no more than $10,000 per year.

### Selection:
Commissioners representing the county are appointed by the county board chair. Commissioners representing municipalities are appointed by the mayor. If the authority is located in more than one county, members of the General Assembly whose legislative districts encompass any part of the authority, appoint at-large commissioners in addition to those appointed by the counties and the municipalities.

### Key Officials:
The board selects a chair from among its members, and a secretary and treasurer, who need not be members of the board.
In addition to the usual powers of special districts (see page v), authorities may locate, construct, improve, maintain, operate, and lease a public airport(s) and related facilities within their corporate limits or upon adjacent property. Authorities have the power of eminent domain.

**Corporate Tax:** Authorized by the board, the rate limit is 0.075%. Any authority that had already established a maximum annual tax rate less than 0.075% may raise its maximum rate up to 0.075% by referendum. Funds are used to pay the cost of operating and maintaining any public airport facility.

**Bonds and Interest Tax:** Authorized by the board, there is no rate limit.

**Tax Anticipation Warrants:** No provision

**Other Revenue:** An authority may charge and collect reasonable rentals, tolls and fees for the use of any public airport.

**Revenue Bonds:** Authorized by the board, these bonds may be used for any corporate purpose. An authority may also issue revenue bonds to finance office or other facilities at a public airport for lease to the Department of Transportation. All revenue bonds must be repaid within 30 years.

**General Obligation Bonds:** These bonds may be authorized by the board unless the bond issue causes the total outstanding general obligation debt to exceed 0.075% of EAV in which case it is subject to a referendum. An authority's total outstanding general obligation debt is limited to 2.0% of EAV. These bonds must mature within 20 years.

**Total Debt Limit:** 2.3% of EAV

**Fiscal Year:** The board determines the fiscal year.

**Financial Reports:** An annual audit of all financial records is required, but need not be conducted by a CPA nor be made available to any public office. Authorities also are required to file an annual financial report with the Illinois Comptroller. Those authorities appropriating $200,000 or more in a fiscal year must file an annual audit with the Comptroller.
<table>
<thead>
<tr>
<th>Sangamon County</th>
<th>Vermilion County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Springfield Airport Authority</td>
<td>Vermilion County Airport Authority</td>
</tr>
<tr>
<td>Shelby County</td>
<td>Williamson County</td>
</tr>
<tr>
<td>Shelby County Airport Authority</td>
<td>Williamson County Airport Authority</td>
</tr>
</tbody>
</table>
# CEMETERY MAINTENANCE DISTRICTS

## Overview
Cemetery maintenance districts acquire land for grave sites, restore neglected or abandoned public cemeteries, and maintain existing cemeteries in the district. Districts are governed by three-member boards of trustees and may levy a property tax. They may borrow money, but they do not have bonding authority.

## Statute Citation

<table>
<thead>
<tr>
<th>Statute</th>
<th>Citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>70 ILCS 105/1 to 105/12</td>
<td>Effective Date: July 1, 1957</td>
</tr>
</tbody>
</table>

## Establishment

<table>
<thead>
<tr>
<th>Request</th>
<th>Procedure</th>
<th>Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>A cemetery maintenance district may be established in any area that lies entirely within a single county. A cemetery district may be proposed in a petition filed by at least 50 legal voters or a simple majority if there are less than 100 legal voters in the district.</td>
<td>A hearing is held in circuit court.</td>
<td>The proposed district must be approved by referendum.</td>
</tr>
</tbody>
</table>

## Dissolution

<table>
<thead>
<tr>
<th>Request</th>
<th>Procedure</th>
<th>Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>No provision</td>
<td>No provision</td>
<td>No provision</td>
</tr>
</tbody>
</table>

## Governance

<table>
<thead>
<tr>
<th>Governing Body</th>
<th>Members</th>
<th>Selection</th>
<th>Key Officials</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Trustees</td>
<td>Three members serve staggered three-year terms and their compensation may not exceed $50 a year.</td>
<td>If a district lies wholly within a single township, township trustees appoint board members. No township official is eligible to serve. If a district is wholly contained within a single county, but not a single township, the chairman of the county governing body appoints the members. If the district lies wholly within a municipality, the governing body of the municipality appoints the members. If the district does not conform to any of these patterns, members of the General Assembly, whose legislative districts encompass any part of the cemetery district, appoint the trustees.</td>
<td>The board selects a president and a secretary from among its members.</td>
</tr>
</tbody>
</table>

## Powers
In addition to the usual powers of special districts (see page v), districts may acquire land for grave sites, restore neglected or abandoned public cemeteries, and maintain existing cemeteries.

## Revenue

<table>
<thead>
<tr>
<th>Corporate Tax</th>
<th>Bonds and Interest Tax</th>
<th>Tax Anticipation Warrants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorized by the board, the rate limit is 0.06%.</td>
<td>No provision</td>
<td>No provision</td>
</tr>
</tbody>
</table>

## Debt Management

<table>
<thead>
<tr>
<th>Revenue Bonds</th>
<th>General Obligation Bonds</th>
<th>Other Debt</th>
<th>Total Debt Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>No provision</td>
<td>No provision</td>
<td>A district may borrow money to acquire land for grave sites, and mortgage the land acquired to secure the loan. The loan must be repaid within 20 years.</td>
<td>$50,000</td>
</tr>
</tbody>
</table>
**FISCAL PROCEDURE**
50 ILCS 310/2 to 310/3

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

---

**CEMETERY MAINTENANCE DISTRICTS IN ILLINOIS**

<table>
<thead>
<tr>
<th>Carroll County</th>
<th>Kerton Cemetery District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mt Carroll Cemetery District</td>
<td>Lee Cemetery District</td>
</tr>
<tr>
<td>Shannon Cemetery District</td>
<td>Lewistown Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Liverpool Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Orion Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Pleasant Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Putman Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Union Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Vermont Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Waterford Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Woodland Cemetery District</td>
</tr>
<tr>
<td></td>
<td>Young Hickory Cemetery District</td>
</tr>
<tr>
<td>Christian County</td>
<td></td>
</tr>
<tr>
<td>Assumption Township Cemetery District</td>
<td>Gold Hill Cemetery District</td>
</tr>
<tr>
<td>Coles County</td>
<td></td>
</tr>
<tr>
<td>Oakland Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Douglas County</td>
<td></td>
</tr>
<tr>
<td>Comargo Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Edwards County</td>
<td></td>
</tr>
<tr>
<td>Rest Land Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Fayette County</td>
<td></td>
</tr>
<tr>
<td>Avena Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Ford County</td>
<td></td>
</tr>
<tr>
<td>Drummer Township Cemetery District</td>
<td>Middleport And Belmont Cemetery District</td>
</tr>
<tr>
<td>Lyman Township Cemetery District</td>
<td>Sugar Creek Cemetery District</td>
</tr>
<tr>
<td>Patton Township Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Fulton County</td>
<td></td>
</tr>
<tr>
<td>Astoria Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Banner Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Buckheart Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Cass Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Deerfield Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Ellisville Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Fairview Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Farmers Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Harris Cemetery Association</td>
<td></td>
</tr>
<tr>
<td>Isabel Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Joshua Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Gallatin County</td>
<td></td>
</tr>
<tr>
<td>McHenry County</td>
<td></td>
</tr>
<tr>
<td>Nunda Township Cemetery District</td>
<td>Richmond Township Cemetery District</td>
</tr>
<tr>
<td>Christian County</td>
<td></td>
</tr>
<tr>
<td>Assumption Township Cemetery District</td>
<td>Gold Hill Cemetery District</td>
</tr>
<tr>
<td>Coles County</td>
<td></td>
</tr>
<tr>
<td>Oakland Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Douglas County</td>
<td></td>
</tr>
<tr>
<td>Comargo Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Edwards County</td>
<td></td>
</tr>
<tr>
<td>Rest Land Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Fayette County</td>
<td></td>
</tr>
<tr>
<td>Avena Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Ford County</td>
<td></td>
</tr>
<tr>
<td>Drummer Township Cemetery District</td>
<td>Middleport And Belmont Cemetery District</td>
</tr>
<tr>
<td>Lyman Township Cemetery District</td>
<td>Sugar Creek Cemetery District</td>
</tr>
<tr>
<td>Patton Township Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Fulton County</td>
<td></td>
</tr>
<tr>
<td>Astoria Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Banner Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Buckheart Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Cass Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Deerfield Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Ellisville Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Fairview Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Farmers Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Harris Cemetery Association</td>
<td></td>
</tr>
<tr>
<td>Isabel Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Joshua Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Gallatin County</td>
<td></td>
</tr>
<tr>
<td>Gold Hill Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Iroquois County</td>
<td></td>
</tr>
<tr>
<td>Gilman Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Middleport And Belmont Cemetery District</td>
<td>Sugar Creek Cemetery District</td>
</tr>
<tr>
<td>Knox County</td>
<td></td>
</tr>
<tr>
<td>Haw Creek &amp; Maquon Cemetery District</td>
<td>Victoria Township Cemetery District</td>
</tr>
<tr>
<td>Knox County</td>
<td></td>
</tr>
<tr>
<td>Haw Creek &amp; Maquon Cemetery District</td>
<td>Victoria Township Cemetery District</td>
</tr>
<tr>
<td>Lee County</td>
<td></td>
</tr>
<tr>
<td>Lee Center Cemetery Maintenance District</td>
<td>Two Mile Grove Cemetery</td>
</tr>
<tr>
<td>Logan County</td>
<td></td>
</tr>
<tr>
<td>Logan County Cemetery</td>
<td></td>
</tr>
<tr>
<td>Marion County</td>
<td></td>
</tr>
<tr>
<td>Odin Cemetery Maintenance District</td>
<td>Two Mile Grove Cemetery</td>
</tr>
<tr>
<td>McHenry County</td>
<td></td>
</tr>
<tr>
<td>Nunda Township Cemetery District</td>
<td>Richmond Township Cemetery District</td>
</tr>
<tr>
<td>McLean County</td>
<td></td>
</tr>
<tr>
<td>Allin Township Cemetery District</td>
<td>Arrowsmith Cemetery District</td>
</tr>
<tr>
<td>Arrowsmith Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Bellflower Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Bloomington Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Chenoa Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Dawson Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Downs Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Gallatin County</td>
<td></td>
</tr>
<tr>
<td>Gold Hill Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Iroquois County</td>
<td></td>
</tr>
<tr>
<td>Gilman Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Middleport And Belmont Cemetery District</td>
<td>Sugar Creek Cemetery District</td>
</tr>
<tr>
<td>Knox County</td>
<td></td>
</tr>
<tr>
<td>Haw Creek &amp; Maquon Cemetery District</td>
<td>Victoria Township Cemetery District</td>
</tr>
<tr>
<td>Knox County</td>
<td></td>
</tr>
<tr>
<td>Haw Creek &amp; Maquon Cemetery District</td>
<td>Victoria Township Cemetery District</td>
</tr>
<tr>
<td>Lee County</td>
<td></td>
</tr>
<tr>
<td>Lee Center Cemetery Maintenance District</td>
<td>Two Mile Grove Cemetery</td>
</tr>
<tr>
<td>Logan County</td>
<td></td>
</tr>
<tr>
<td>Logan County Cemetery</td>
<td></td>
</tr>
<tr>
<td>Marion County</td>
<td></td>
</tr>
<tr>
<td>Odin Cemetery Maintenance District</td>
<td>Two Mile Grove Cemetery</td>
</tr>
<tr>
<td>McHenry County</td>
<td></td>
</tr>
<tr>
<td>Nunda Township Cemetery District</td>
<td>Richmond Township Cemetery District</td>
</tr>
<tr>
<td>McLean County</td>
<td></td>
</tr>
<tr>
<td>Allin Township Cemetery District</td>
<td>Arrowsmith Cemetery District</td>
</tr>
<tr>
<td>Arrowsmith Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Bellflower Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Bloomington Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Chenoa Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Dawson Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Downs Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Gallatin County</td>
<td></td>
</tr>
<tr>
<td>Gold Hill Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Iroquois County</td>
<td></td>
</tr>
<tr>
<td>Gilman Cemetery District</td>
<td></td>
</tr>
<tr>
<td>Middleport And Belmont Cemetery District</td>
<td>Sugar Creek Cemetery District</td>
</tr>
<tr>
<td>Knox County</td>
<td></td>
</tr>
<tr>
<td>Haw Creek &amp; Maquon Cemetery District</td>
<td>Victoria Township Cemetery District</td>
</tr>
<tr>
<td>Knox County</td>
<td></td>
</tr>
<tr>
<td>Haw Creek &amp; Maquon Cemetery District</td>
<td>Victoria Township Cemetery District</td>
</tr>
<tr>
<td>Lee County</td>
<td></td>
</tr>
<tr>
<td>Lee Center Cemetery Maintenance District</td>
<td>Two Mile Grove Cemetery</td>
</tr>
<tr>
<td>Logan County</td>
<td></td>
</tr>
<tr>
<td>Logan County Cemetery</td>
<td></td>
</tr>
<tr>
<td>Marion County</td>
<td></td>
</tr>
<tr>
<td>Odin Cemetery Maintenance District</td>
<td>Two Mile Grove Cemetery</td>
</tr>
</tbody>
</table>
Civic center authorities are created either by statute enacted by the General Assembly or by ordinance. They may construct, operate, and maintain public facilities for industrial, commercial, educational, cultural, sports, and scientific exhibitions and activities. Authorities are governed by five-to twelve-member boards and may issue bonds, and in some cases, levy property taxes.

**OVERVIEW**

70 ILCS 200/2-1 to 200/2-155 (see additional citations on pp. 7 and 8)

**Statute Citation**

Effective Date: January 1, 1998

**Establishment**

§ 200/2-1

Request: Not applicable

 Procedure: Civic center authorities may be created by local ordinance in cases where a single county or combination of counties has a total EAV ranging between $300 million and $5 billion. They may also be created by state statute (see additional citations on pp. 7 and 8).

Authorization: Not applicable

Annexation: No provision

**Dissolution**

Request: No provision

Procedure: No provision

Authorization: No provision

Disconnection: No provision

**Governance**


Governing Body: Metropolitan Exposition Auditorium and Office Building Board

Members: Nine members serve staggered five-year terms. Authorities created by statute by the General Assembly have five to twelve members, generally serving staggered three-year terms. Board members may not receive compensation, but may be reimbursed for expenses. Board members of most authorities may receive compensation if they serve as secretary or treasurer.

Selection: Board members are appointed by the county chairs. In the case of multi-county districts, members are apportioned among the counties by population.

Key Officials: The board selects a chairman from among its members and may appoint a secretary and treasurer, who need not be members of the board.

**Powers**

§ 200/2-15, 200/2-16, 200/2-17, 200/2-20, 200/2-21

With few exceptions, all civic center authorities have the power to plan, sponsor, and finance exhibitions and activities; acquire, own, construct, operate, and maintain real property; appoint and fix compensation of employees; pass ordinances and make rules and regulations; enter into contracts; assess fines and penalties; procure insurance; receive gifts and grants; sue and be sued, except the property of the authority is not executable. Most authorities established by statute have the power of eminent domain. The administrative and personnel expenses of the authority may not exceed available funds and must take competitive bids for goods and services that cost more than $2,500. An authority is exempt from anti-trust laws and its property is exempt from state and local taxation.

**Revenue**

§ 200/2-105, 200/2-106

Corporate Tax: This power varies based on the authorizing legislation. Civic centers created under the Metropolitan Civic Center Act cannot levy a tax. However, statutorily created centers in Springfield and Peoria may levy property taxes.

Bonds and Interest Tax: Authorized by referendum, the rate limit is 0.0005% of EAV.

Tax Anticipation Warrants: No provision
**Other Revenue:** An authority may charge for the use of its facilities. The Department of Commerce and Community Affairs (DCCA) determines whether an authority is eligible for state financial assistance. The authority is required to provide 10% of total costs from local sources, and demonstrate that the local share was authorized at a public meeting. The assistance may take the form of annual payments or one lump sum payment, and is limited to the lesser of 75% of total costs, 0.0310 times the authority's EAV, or $20 million.

**Revenue Bonds:** Authorized by the board, these bonds may be issued for general purposes and to repay borrowed money. They must mature within 40 years.

**General Obligation Bonds:** Authorized by referendum, there is no rate limit.

**Total Debt Limit:** No provision

### DEBT MANAGEMENT


### FISCAL PROCEDURE

§ 50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Each authority that receives state financial support must submit annual statements of assets and expenses and annual audit reports to DCCA and the Legislative Audit Commission. Annual reports are required to be prepared and submitted to the county clerk. Districts are also required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

### Civic Center Name | Jurisdiction | Authorization | Effective Date
---|---|---|---
Aledo | Mercer Township in Mercer County | § 200/5 | 1/1/98
Aurora | City of Aurora and the area of Waubonsee Community College District. 516 not served by another civic center | § 200/10 | 1/1/98
Benton | City of Benton | § 200/15 | 1/1/98
Bloomington | City of Bloomington | § 200/20 | 1/1/98
Bowdre Township | Bowdre Township | § 200/30 | 1/1/98
Brownstown Park District. | Brownstown Park District in Fayette County | § 200/35 | 1/1/98
Bureau County | Established by county board | | |
Carbondale | City of Carbondale | § 200/40 | 1/1/98
Cave In Rock | Cave In Rock Township | | |
Centre East | Niles Township, and all municipalities lying entirely or partially within Niles Township | | |
Chicago South Civic Center | City of Harvey and the villages of Flossmoor, Lansing, South Holland, Homewood, East Hazel Crest and Glenwood | § 200/55 | 1/1/98
Collinsville | City of Collinsville | § 200/60 | 1/1/98
Columbia | City of Columbia | § 200/65 | 1/1/98
Crystal Lake | School District #47 in McHenry County | § 200/70 | 1/1/98
Decatur | City of Decatur | § 200/75 | 1/1/98
DeKalb County | Established by county board | | |
DuPage County | DuPage County, except areas served by other civic centers | § 200/80 | 1/1/98
Elgin | City of Elgin | § 200/85 | 1/1/98
Forest Park | Village of Forest Park | § 200/90 | 1/1/98
Harvey (S. Chicago) | City of Harvey | | |
<table>
<thead>
<tr>
<th>Geographic Area</th>
<th>Description</th>
<th>Section</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Herrin City of Herrin</td>
<td></td>
<td>§ 200/95</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Illinois International Convention Center</td>
<td>Village of Schaumburg</td>
<td>§ 200/100</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Illinois--Michigan</td>
<td>Municipalities of Lyons, McCook, Hodgins, Countryside, Indianahead Park,</td>
<td>§ 200/105</td>
<td>1/1/98</td>
</tr>
<tr>
<td></td>
<td>Willow Springs, Justice, Bridgeview, Bedford Park, Summit, Lemont, Burr</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ridge, and some unincorporated area of Cook and Dupage Counties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Illinois Valley</td>
<td>Cities of LaSalle, Oglesby, Peru, and Spring Valley</td>
<td>§ 200/110</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Jasper County</td>
<td>Jasper County</td>
<td>§ 200/115</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Jefferson County</td>
<td>Jefferson County</td>
<td>§ 200/120</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Jo Daviess County</td>
<td>Jo Daviess County</td>
<td>§ 200/125</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Katherine Dunham</td>
<td>City of East St. Louis</td>
<td>§ 200/130</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Knox County</td>
<td>Established by county board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lake County</td>
<td>Lake County, except for the City of Waukegan</td>
<td>§ 200/135</td>
<td>1/1/98</td>
</tr>
<tr>
<td>LaSalle County</td>
<td>Established by county board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lee County</td>
<td>Established by county board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Leydon Township</td>
<td>Leydon township in Cook County</td>
<td>§ 200/140</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Madison County</td>
<td>Established by county board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marengo</td>
<td>School District #154 in McHenry County</td>
<td>§ 200/145</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Mason County</td>
<td>Mason County</td>
<td>§ 200/150</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Matteson</td>
<td>Village of Matteson</td>
<td>§ 200/155</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Maywood</td>
<td>Village of Maywood</td>
<td>§ 200/160</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Melrose Park</td>
<td>Village of Melrose Park</td>
<td>§ 200/165</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Metropolitan Civic Center</td>
<td>Established by County Board</td>
<td>§ 200/170</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Milford</td>
<td>Village of Milford</td>
<td>§ 200/175</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Normal</td>
<td>City of Normal</td>
<td>§ 200/180</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Oak Park</td>
<td>Village of Oak Park</td>
<td>§ 200/185</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Ogle County</td>
<td>Established by county board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Orland Park</td>
<td>Village of Orland Park</td>
<td>§ 200/190</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Ottawa</td>
<td>City of Ottawa</td>
<td>§ 200/195</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Pekin</td>
<td>City of Pekin</td>
<td>§ 200/205</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Peoria</td>
<td>City of Peoria</td>
<td>§ 200/210</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Pontiac</td>
<td>City of Pontiac</td>
<td>§ 200/215</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Quad City</td>
<td>Rock Island County, except areas served by another civic center</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quincy</td>
<td>City of Quincy</td>
<td>§ 200/220</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Randolph County</td>
<td>Randolph County</td>
<td>§ 200/225</td>
<td>1/1/98</td>
</tr>
<tr>
<td>River Forest</td>
<td>River Forest Township</td>
<td>§200/230</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Riverside</td>
<td>Village of Riverside</td>
<td>§ 200/235</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Rockford</td>
<td>Winnebago County</td>
<td>§ 200/240</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Salem</td>
<td>City of Salem</td>
<td>§ 200/245</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Schaumburg</td>
<td>Village of Schaumburg</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sheldon</td>
<td>Village of Sheldon</td>
<td>§ 200/250</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Springfield</td>
<td>Capital, Springfield, and Woodside Townships</td>
<td>§ 200/255</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Sterling</td>
<td>City of Sterling</td>
<td>§ 200/260</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Vermillion County</td>
<td>Vermilion County</td>
<td>§ 200/265</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Waukegan</td>
<td>City of Waukegan</td>
<td>§ 200/270</td>
<td>1/1/98</td>
</tr>
<tr>
<td>West Frankfort</td>
<td>City of West Frankfort</td>
<td>§ 200/275</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Whiteside County</td>
<td>Established by county board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Will County</td>
<td>Will County</td>
<td>§ 200/280</td>
<td>1/1/98</td>
</tr>
<tr>
<td>Adams County</td>
<td>Kane County</td>
<td>Peoria County</td>
<td></td>
</tr>
<tr>
<td>--------------------</td>
<td>------------------</td>
<td>---------------------</td>
<td></td>
</tr>
<tr>
<td>Quincy MEAA</td>
<td>Aurora Civic Center Authority</td>
<td>Peoria Civic Center Authority</td>
<td></td>
</tr>
<tr>
<td>Bureau County</td>
<td>Knox County</td>
<td>Rock Island County</td>
<td></td>
</tr>
<tr>
<td>Bureau County Civic Center Authority</td>
<td>Knox County Civic Center Authority</td>
<td>Quad-City Civic Center Authority</td>
<td></td>
</tr>
<tr>
<td>Cook County</td>
<td>LaSalle County</td>
<td>Sangamon County</td>
<td></td>
</tr>
<tr>
<td>McCormick Place</td>
<td>LaSalle County</td>
<td>Springfield MEAA</td>
<td></td>
</tr>
<tr>
<td>Orland Park Civic Center Authority</td>
<td>Decatur Civic Center Authority</td>
<td></td>
<td></td>
</tr>
<tr>
<td>River Forest MEAA</td>
<td>Macon County</td>
<td>Tazewell County</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Decatur Civic Center Authority</td>
<td>Pekin Civic Center Authority</td>
<td></td>
</tr>
<tr>
<td>Dekalb County</td>
<td>Madison County</td>
<td>Vermilion County</td>
<td></td>
</tr>
<tr>
<td>DeKalb County Civic Center Authority</td>
<td>Collinsville Civic Center Authority</td>
<td>Vermilion County Civic Center Authority</td>
<td></td>
</tr>
<tr>
<td>Douglas County</td>
<td>Mercer County</td>
<td>Will County</td>
<td></td>
</tr>
<tr>
<td>Bowdre Township MEAA</td>
<td>Aledo Community Center Authority</td>
<td>Will County Civic Center Authority</td>
<td></td>
</tr>
<tr>
<td>Franklin County</td>
<td>Ogle County</td>
<td>Williamson County</td>
<td></td>
</tr>
<tr>
<td>West Frankfort Civic Center Authority</td>
<td>Ogle County Civic Center Authority</td>
<td>Herrin Civic Center Authority</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Winnebago County</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rockford Metropolitan Center</td>
<td></td>
</tr>
</tbody>
</table>
# Metropolitan Pier and Exposition Authority

## Overview
The Metropolitan Pier and Exposition Authority operates McCormick Place and promotes fairs, expositions and conventions in metropolitan Cook County. It also arranges industrial, cultural, educational trade, and scientific exhibits. The Authority is governed by the 13-member Metropolitan Pier and Exposition Board and may impose sales taxes, but it may not levy a property tax. It may issue bonds.

## Statute

<table>
<thead>
<tr>
<th>70 ILCS 210/1 to 215/10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date:</td>
</tr>
<tr>
<td>July 7, 1955</td>
</tr>
</tbody>
</table>

## Establishment

### § 210/3

- **Request:** Not applicable
- **Procedure:** The Metropolitan Pier and Exposition Authority was created by state statute.
- **Authorization:** Not applicable
- **Annexation:** No provision

## Dissolution

### Request: No provision
### Procedure: No provision
### Authorization: No provision
### Disconnection: No provision

## Governance

### § 210/14 to 210/17

- **Governing Body:** Metropolitan Pier and Exposition Board
- **Members:** Thirteen members serve staggered five year terms. With the exception of the secretary-treasurer, board members serve without compensation, but may be reimbursed for their expenses.
- **Selection:** The governor and the mayor of the city of Chicago each appoint six members. The mayor appoints the board chair subject to the approval of the governor.
- **Key Officials:** A board chair is appointed by the mayor. The board selects a secretary-treasurer from among its members.

## Powers

### § 210/5 to 210/9

In addition to the usual powers of special districts (see page v), the Metropolitan Pier and Exposition Board has the authority to provide for the recreational, cultural, commercial or residential development of Navy Pier. It also may promote, operate and maintain expositions and conventions in metropolitan Cook County and construct, equip and maintain auditoriums and exposition buildings necessary for such purposes.

## Revenue

### § 210/13

- **Corporate Tax:** Prohibited
- **Retailers' Occupation Tax:** Authorized by the authority, the rate is 1.0% of gross receipts.
- **Hotel Operators' Occupation Tax:** Authorized by the authority, the rate is 2.5% of gross rental receipts.
- **Automobile Renting Occupation and Use Tax:** Authorized by the authority, the rate is 6% of gross receipts.
- **Occupation Tax on Ground Transportation Providers:** Authorized by the authority, the rates vary with the size of the conveyance.
- **Bonds and Interest Tax:** Prohibited
- **Tax Anticipation Warrants:** No provision

## Debt Management

### § 210/10 to 210/12

- **Revenue Bonds:** Authorized by the board, these bonds may be used for corporate purposes. The bonds must be repaid solely from the revenue derived from fairs, exhibitions and exhibits and from funds received from other government entities. They must be repaid within 35 years.
- **General Obligation Bonds:** No provision
| **Fiscal** |
| **Procedure** |
| § 210/26, 50 ILCS 310/2-3 |

| **Refunding Bonds:** | Authorized by the board, these bonds may be issued to retire any outstanding bonds or notes. |
| **Total Debt Limit:** | No provision |

| **Fiscal Year:** | Determined by the board |
| **Financial Report:** | The board is required to prepare an annual report to be filed with the governor, the comptroller, the General Assembly, the mayor of Chicago, and the Chicago park district president. |
Conservation Districts

Overview

Conservation districts acquire, maintain, and preserve wild lands and other open lands including scenic roadways and pathways for the pleasure and recreation of the public and for use by future generations. Districts are governed by five-or seven-member boards of trustees and may levy property taxes and issue bonds.

Statute

70 ILCS 410/1, to 410/19
Effective Date: August 16, 1963

Establishment

§ 410/4
Request: A conservation district may be established in any county or up to five adjoining counties—excluding Cook County—that are not already organized as a forest preserve district. The boundaries of the district are coterminous with the boundaries of the county(ies). A conservation district may be proposed in a petition filed by at least 1% of the voters in the proposed district.
Procedure: A hearing is held in circuit court.
Authorization: The proposed district must be approved by referendum.
Annexation: No provision

Dissolution

§ 410/18
Request: At least 10% of the voters in the district may file a petition requesting its dissolution if the district has been in existence for at least three years.
Procedure: A hearing is held in circuit court.
Authorization: The dissolution of the district must be approved by referendum. If the referendum fails, the question may not be brought to another vote for at least three years.
Disconnection: No provision

Governance

Governing Body: Board of Trustees
Members: Five members serve five-year terms except in the case of counties with populations under 200,000, contiguous to a county with over two million, that is authorized to incur indebtedness over 0.575% but not to exceed 1.725%. Such counties have seven-member boards. In districts that embrace more than one county, the number of trustees from each county is based on population. Trustees may not hold other public office or be officers of any political party. Trustees serve without compensation, but may be reimbursed for their expenses.
Selection: Trustees are appointed by the chairs of the relevant county board(s).
Key Officials: The board selects a president, secretary and treasurer from among its members.

Powers

§ 410/12
In addition to the usual powers of special districts (see page v), conservation districts are authorized to undertake studies and adopt plans pertaining to the resources and facilities of the district. These may include studies of the natural history, archaeology, history, or conservation of the county. Districts may also classify, develop, administer, and maintain all of its areas and facilities and construct, alter, equip, and maintain buildings and other structures. Proposals and plans for the acquisition and development of real property and the exercise of eminent domain, however, must be submitted to and approved, in writing, by the Department of Conservation.

Revenue

§ 410/13, 410/13.1, 410/15
Corporate Tax: Authorized by the board, the rate limit is 0.025%. Funds may be used for general purposes including land acquisition. They may accumulate from year to year, but excess tax collection may not exceed 0.075% of EAV.
Land Acquisition Tax: Authorized by the board, the rate limit is 0.075%. Funds may accumulate from year to year, but excess tax collections may not exceed 0.25% of EAV.
Endangered Species Tax: Authorized by referendum, the rate limit is 0.01%. Funds are earmarked for research on endangered species of flora and fauna. Funds may be used to support research by not-for-profit organizations by providing them with facilities and/or staff and maintenance.

Bonds and Interest Tax: Authorized by the board for property acquisition, and by referendum for property development, there is no rate limit.

Tax Anticipation Warrants: Permitted, up to 85% of the corporate levy.

Revenue Bonds: Authorized by the board, these bonds may be used to construct, improve, or operate recreational facilities. Bonds must be repaid from revenue generated from recreational facilities and must be retired within 40 years.

General Obligation Bonds: When authorized by the board, these bonds may be issued for the acquisition of real property. For the development of property they must be authorized by referendum. Bonds must be repaid within 20 years.

Total Debt Limit: 0.575% of EAV (except in counties of under 200,000 inhabitants contiguous to a county of over 200,000 where the limit can be increased to 1.725% by referendum).

Fiscal Year: April 1 to March 31

Financial Report: A certified copy of the appropriation ordinance is to be filed with the clerk of each county in which the district is located. Districts are required to file an annual report with the appropriate county board(s), the Department of Conservation and the Illinois Comptroller. The report must include a full statement of cash receipts and disbursements. The board must also provide for an annual audit of its records. Districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

Conservation Districts in Illinois

Boone County
Boone County Conservation District

Macon County
Long Point Slough Conservation District
Macon County Conservation District

Putnam County
Putnam County Conservation District

Vermilion County
Vermilion County Conservation District
# DRAINAGE DISTRICTS

## OVERVIEW
Drainage districts construct, maintain and repair drains and levees, and engage in other drainage or levee work for agricultural, sanitary, or mining purposes. Districts are governed by a board of commissioners. They do not levy property taxes, however, they may collect assessments and they have bonding authority.

## STATUTE
### Citation
70 ILCS 605/3-1 to 605/12-24

### Effective Date:
January 1, 1956 (repealed earlier laws)

## ESTABLISHMENT
### Request:
A drainage district may be proposed in a petition filed by 20% of the adult landowners owning more than one-fourth of the land, or more than 25% of the adult landowners owning a majority of the land.

### Procedure:
A hearing is held in circuit court.

### Authorization:
The court makes the final determination.

### Annexation:
Annexation is possible under certain circumstances. A petition to annex may be brought by 20% of landowners owning one-fourth of the land in the proposed addition, or by the board. A hearing is held in circuit court. The court makes the final determination.

## DISSOLUTION
### Request:
A request for dissolution may be filed in a petition signed by at least 75% of the adult landowners owning not less than three-fourths of the district's land. Alternatively, the board may petition the court for dissolution.

### Procedure:
A hearing is held in circuit court.

### Authorization:
The court makes the final determination.

### Disconnection:
Disconnection is possible under certain circumstances. The proportion of owners required to request the disconnection varies with the circumstances. A hearing is held in circuit court. The court makes the final determination.

## GOVERNANCE
### Governing Body:
Board of Commissioners

### Members:
Three members serve staggered three-year terms, although landowners in the district may petition for a reduction to one member if no construction is underway. Commissioners are paid a sum not to exceed $30 per day for each day while conducting district business and may be reimbursed for their expenses.

### Selection:
Commissioners of districts organized under the Farm Drainage Act are elected by the adult landowners. In other districts, commissioners are appointed by the chair of the county board or the chief executive officer in home rule counties. Landowners may petition for the appointment of commissioners.

### Key Officials:
The county clerk serves as chairman of the district and the county treasurer as district treasurer. Commissioners may petition the court for authorization to appoint a separate treasurer.

## POWERS
In addition to the usual powers of special districts (see page v), these districts may acquire property through eminent domain, construct, maintain and repair drains, levees, or other works, and sell its real estate and property. When authorized by the circuit court the board may construct additional drains, alter any drains or pumping plants, purchase necessary equipment, and abandon any drain or levee that is no longer of value to the district. Under some circumstances, the district may construct and operate sewerage treatment facilities.

## REVENUE
### Corporate Tax:
No provision

### Bonds and Interest Tax:
No provision

### Tax Anticipation Warrants:
No provision
Other Revenue: Commissioners may levy three types of assessments on property in the district that will be benefited, taken, or damaged by proposed drainage work. Original assessments are levied for the construction of the original work of the district. Annual maintenance assessments are levied for the performance of the annual maintenance of the district, the operation of pumping plants, and to pay the current expenses of the district. Additional assessments are levied for the performance of additional or repair work and the construction or repair of pumping plants.

Debt Management
§ 6-5 to 6-10

Revenue Bonds: No provision
General Obligation: No provision

Other Debt: Districts may incur debt greater than uncollected assessments only for: operating expenses, completion of work already approved by the court, and expenses arising as a result of a flood or other emergency. Districts may issue bonds or notes for up to 90% of uncollected assessments, or more than 90% of uncollected assessments with the approval of the court. The bonds or notes must be paid within one year of the date the assessments will fall due. These districts may also issue bonds or notes for up to 75% of uncollected annual maintenance assessments. The bonds or notes must be paid within one year of the date they are issued.

Total Debt Limit: No provision

Fiscal Procedure
§ 4–32, 50 ILCS 310/2-3

Fiscal Year: No provision
Financial Report: The commissioners must file a sworn financial report with the circuit court every November. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

Drainage Districts in Illinois

Adams County
Indian Grave Drainage District
Lima Lake Drainage District
South Quincy Drainage Levee District

Alexander County
Clear Creek Drainage District
East Cape Girardeau & Clear Creek Drainage District
Len Small Drainage District
North Alexander Drainage District
Cairo Drainage Levee District

Brown County
Mcgee Creek Levee Drainage District
Little Creek Drainage District

Bureau County
Devils Slough Mutual Drainage District 1
Fairfield #3 Sub #1 Drainage District
Fairfield Drainage District 3
Green River Special Drainage District
Greenville Drainage District 1

Hickory Creek Special Drainage District
Manlius Drainage District 1
Manlius Drainage District 4
Manlius Drainage District 5
Manlius Drainage District 6
Mineral Marsh Special Drainage District
Pond Creek Union Drainage District 1
Union Special Drainage District
Fairfield Drainage District 2
Fairfield Mutual Drainage District
Gold Township Drainage District 1

Carroll County
Savanna-York Drainage District

Cass County
Clear Creek Special Drainage District
Hager Slough Special Drainage District
Lost Creek Levee Drainage District
Meredosia Lake Drainage Levee District
Mud Creek Drainage Levee District
Clear Lake Drainage District
Job's Creek Drainage District
Old River Drainage District
Schick-Schack Drainage District
South Beardstown Drainage District
Valley Drainage District
New Pankeys Pond Special Drainage District

**Champaign County**

Beaver Lake Drainage District
Blackford Slough Drainage District
Camp Creek Special Drainage District
Condit Township Drainage District 1
Conkey Branch Special Drainage District
Conrad-Fisher Mutual Drainage District
Crittenden Township Drainage District 1
Dillsburg Special Drainage District
Dry Fork Mutual Drainage District
East Lake Fork Special Drainage District
Embarrass River Mutual Drainage District
Embarrass River Special Drainage District
Flatville Special Drainage District
Fountain Head Drainage District
Harwood Kerr Drainage District
Hillsbury Slough Special Drainage District
Kankakee Drainage District
Kaskaskia Special Drainage District
Kerr Compromise Mutual Drainage District
Little Vermillion Special Drainage District
Long Point Slough Special Drainage District
Lotus Special Drainage District
Lower Big Slough Drainage District
Ludlow Special Drainage District
Murdock-Camargo Drainage District 2
Nelson Moore Fairfield Drainage District
Newcomb Special Drainage District
Oakley Township Drainage District 1
Ogden Town Drainage District 10
Okaw Drainage District
Okaw Sub #8 Drainage District
Owl Creek Drainage District
Pesotum Drainage District 1
Pesotum Drainage District 2
Pesotum Slough Special Drainage District
Philo & Grittenden Drainage District 1
Phinney Branch Mutual Drainage District
Prairie Creek Drainage District
Raup Drainage District
Raymond & Murdock Drainage District 1
Saline Branch Drainage District
Salt Fork Drainage District
Sangamon Drummer Drainage District
Scott Drainage District 2
Scott Drainage District 1
Sidney Drainage District #1
Sidney Drainage District 2
Silver Creek Drainage District Docket #20
Somer Township Drainage District 1
South Fork Drainage District
South Homer Drainage District 1
South Homer Drainage District 2
South Homer-Sidell Drainage District 1
South Homer-Sidell Township Drainage District 2
South Homer-Sidney Township Drainage District 2
South Home-Sidney Drainage District 3
Spoon River Drainage District
St Joseph Drainage District 4
St Joseph & Ogden Drainage District 7
St Joseph Drainage District 3
St Joseph-Ogden Drainage District 7
St Joseph-Philo Rd Drainage District 3
St Joseph-Thomas Paine Drainage District 3
Stanton Special Drainage District
Stanton Township Drainage District 1
Triple Fork Drainage District
Tuscola & Pesotum Drainage District 12
Two Mile Slough Drainage District
Union Drainage District 1 Of Ogden And Oakwood
Union Drainage District 1 Of Philo-Urbana
Union Drainage District 1
Union Drainage District 2 Of Philo & Crittenden
Union Drainage District 2 Of St Joseph
Union Drainage District 2 Of Towns Of Somer
Union Drainage District 3 Of Towns Of South
Union Drainage District Of Ogden Stanton
Upper Embarras River Basin Drainage District
Upper Salt Fork Drainage District
West Branch Drainage District
Wildcat Special Drainage District
Willow Branch Drainage District
Wrisk Drainage District

**Christian County**

Assumption Drainage District 3
Assumption Drainage District 4
Assumption Drainage District 7
Assumption Drainage District 1
Assumption Drainage District 2
Assumption Drainage District 6
Assumption-Locust-Pana Drainage District

16
Assumption-May Township Union Drainage District 1
Assumption-Prairie Townships Union Drainage District 1
Buckhart Drainage District 1
Buckhart-Mt Auburn Drainage District 2
Clear Creek Special Drainage District
Glover Special Drainage District
King & Bois D'Arc Union Drainage District 1
King & Harvel Drainage District 2
King & Harvel Drainage District 3
King Township Drainage District 1
King Township Drainage District 2
King/Bear Creek Union Drainage District 1
King-Harvel Townships Union Drainage District 2
Kings-Ricks Townships Union Drainage District 1
May Drainage District 1
May & Locust Drainage District 1
May-Locust Townships Union Drainage District 2
May-Locust Townships Union Drainage District 3
May-Taylorville Union Drainage District 1
Meridian Special Drainage District
Meridian Special Drainage District of Assumption-Locust-Pana
Mosquito Township Drainage District 1
Mosquito Township Drainage District 2
Mosquito-Stonington Drainage District 1
Mosquito-Stonington Drainage District 2
Mt Auburn Drainage District 1
Northfork Outlet Drainage District
Pana Rural Township Union Drainage District 1
Pana Assumption Union Drainage District 1
Pana-Assumption Union Drainage District 3
Prairieton-Pleasantview Union Drainage District 1
Ricks Rountree Township Drainage District 1
Ricks Rountree Township Drainage District 2
Ricks Rountree Township Drainage District 3
Ricks Township Drainage District 1
Rosamond Drainage District 2
South Fork Drainage District 2
South Fork Township Drainage District 3
Stonington Drainage District 1
Stonington Drainage District 2
Stonington Drainage District 6
Stonington Township Drainage District 3
Stonington Township Drainage District 5
Stonington-Buckhart Drainage District 1
Stonington-Pleasant View Townships Union Drainage District 1
Taylorville Drainage District 1
Taylorville Drainage District 3
Union Drainage District 3

Clark County
Coles Clark Drainage District

Clinton County
Germantown Levee Drainage District
Hanover Drainage Levee District
Heimann Drainage District
Santa Fe Levee Drainage District

Coles County
Brewster-Rice Drainage District
Charleston Seven Hickory Township Union Drainage District 1
Coles & Moultrie Union Special Drainage District
Coles-Clark Drainage District
Crabapple Creek Union Drainage District 1
Humboldt And Lafayette Union Drainage District 10
Humboldt Drainage District 12
Humboldt Drainage District 3
Humboldt Drainage District 4
Humboldt Drainage District 5
Humboldt Mutual Drainage District 1
Humboldt Mutual Drainage District 2
Humboldt-Lafayette Drainage District 10
Humboldt-North Okaw 1
Kansas & Ashmore Union Drainage District
Kickapoo Drainage District
Lafayette Drainage District 1
Little Wabash Drainage District
Loxa Drainage District
Majors Drainage District
Mattoon And Lafayette Union Drainage District 1
Mattoon Drainage District 2
Mattoon Lafayette Union Drainage District 2
Mattoon Whitley Union Drainage District 1
North Okaw & Humboldt Union Drainage District 2
North Okaw Drainage District
North Okaw Drainage District 3
North Okaw Drainage District 8
North Okaw Drainage District 9
Paradise Township Drainage District 1
Riley Creek Drainage District
Seven Hickory Drainage District 4
Seven Hickory & Morgan Union Drainage District 2
Seven Hickory Drainage District 1-A
Seven Hickory Drainage District 2
Seven Hickory Drainage District 6
Seven Hickory Humboldt Union Drainage District 2
Seven Hickory Township Drainage District 1
Seven Hickory-Humboldt Union Drainage District 3
Seven Hickory-Morgan Union Drainage District 1
Seven Hickory-Morgan Union Drainage District 3
Shellhammer Drainage District

**Cook County**
- Bremen 2 & Orland 3 Drainage District
- Calumet Union 1 Drainage District
- Lincoln-Lansing Drainage District
- Orland Frankfort Union Drainage District 3
- Southwest Chicago Drainage District
- Union 3 Bremen Drainage District

**Crawford County**
- Frog Pond Drainage District
- Green Briar Drainage District

**Cumberland County**
- Cottonwood Drainage District 1
- Neoga Drainage District 1
- Neoga Drainage District 2
- Neoga Drainage District 3

**DeKalb County**
- Afton And De Kalb Union Drainage District 1
- Afton Milan Union Drainage District 1
- Afton, Milan & Dekalb Township Drainage District 1
- Clinton-Shabbona Drainage District 1
- Coon Creek Drainage District
- Cortland & Pierce Union Drainage District 1
- Malta De Kalb Union Drainage District 1
- Malta Milan Afton De Kalb Special District
- Mayfield-De Kalb Drainage District
- Normal Drainage District
- Northville Sandwich Little Rock Special Drainage
- Serena-Freedom 10 Drainage District
- Shabbona And Milan Union Drainage District 1
- Squaw Grove Drainage District 1
- Victor & Somonauk Union Drainage
- Victor Clinton Township Drainage District 1
- Victor Drainage District 1
- Wallace Drainage District 2

**DeWitt County**
- Barnett Special Drainage District
- Dewitt Special Drainage District
- Friends Creek Special Drainage District
- Goose Creek Drainage District
- Harmony Drainage District
- Maroa Mutual Drainage District 1
- Nixon Special Drainage District
- North Branch Lake Fork Drainage District

- Prairie Center Drainage District
- Rutledge De Witt Drainage District 1
- Rutledge-Empire Drainage District 1
- Ten Mile Creek Outlet Drainage District
- Texas Creek Union Drainage District
- Wapella Union Drainage District 2
- Wilson Drainage District

**Douglas County**
- Newman Murdock Union Drainage District 1
- Arcola & Tuscola Drainage District 13
- Arcola & Tuscola Drainage District 15
- Arcola And Humboldt Union Drainage District 8
- Arcola Drainage District 1
- Arcola Drainage District 10
- Arcola Drainage District 2
- Arcola Drainage District 4
- Arcola-Bourbon Drainage District 13
- Arcola-Bowdre Drainage District 3
- Bourbon & Arcola Drainage District 1
- Bourbon Township Drainage District 3
- Bourbon Township Drainage District 5
- Bowdre Seven Hickory Union Drainage District 6
- Bowdre Union Drainage District 3
- Bowdre-McDonald Township Drainage District
- Camargo & Murdock Drainage District 2
- Camargo Bowdre Drainage District 3
- Camargo Drainage District 3
- Camargo Tuscola Union Drainage District 2
- Camargo Tuscola Union Drainage District 6
- Craig Drainage District 13
- Douglas Garret & Bourbon Drainage District 17
- Garrett Bourbon Union Drainage District 1
- Garrett Bourbon Union Drainage District 17
- Garrett Drainage District
- Garrett Drainage District 2 And Subdistricts
- Hayes Branch Drainage District
- Hayes Branch Drainage District
- Huff Drainage District
- Kemp Drainage District
- Mc Donald Drainage District
- Moultrie Coles Douglas Drainage District
- Murdock & Camargo Drainage District 2 Towns
- Newman 5 & Huff Consolidated Drainage District
- Newman Drainage District 2
- Newman Drainage District 3 Town
- Newman-Murdock Drainage District 10
- North Okaw Consolidated Drainage District 4 -12
- Sargent Drainage District 3
Sargent Newman Union Mutual Drainage District 1
Sargent Township Drainage District 1
Scattering Fork Drainage District
Shiloh-Sargent Drainage District 1
Southwest Douglas Drainage District
Tuscola Drainage District 4
Tuscola Drainage District 5
Tuscola Township Drainage District 20
Union Drainage District
Union Murdock Drainage District 4

Edgar County
Brocton Drainage District
Brocton-East And West Ditch Drainage District
Buck Drainage District 7
Buck Union Drainage District 9
Burnham Special Drainage District
Edgar Drainage District 1
Embarrass & Kansas Townships Union Drainage District 1
Embarrass Drainage District 7
Embarrass Drainage District 9
Hughes Mutual Drainage District
John Mitchell Drainage District
Kansas Drainage District 2
Kansas-Ashmore Union Drainage District 1
Paris & Buck Union Drainage District 2
Paris Edgar Drainage District 1
Prairie Township Drainage District 1
Prairie Township Drainage District 4
Prairie Township Drainage District 6
Ross Township Drainage District 1
Shiloh & Sargent Consolidated Drainage District 1
Shiloh Drainage District 2
Shiloh Drainage District 6
Shiloh Drainage District 7
Shiloh Edgar Township Union Drainage District 1
Shiloh Special Drainage District
Shiloh Township Drainage District 12
Shiloh Township Drainage District 3
Shiloh Young America Union Drainage District 2
Sims Special Drainage District
Young America #1 Sub #10 Drainage District
Young America #1 Sub #11 Drainage District
Young America #1 Sub #12 Drainage District
Young America Main Drainage District 1
Young America Township Drainage District 2
Young America Union Drainage District 5

Edwards County
Butter Creek Drainage And Levee District
Edwards County Drainage District 1

Effingham County
Lucas Township Drainage District
Saint Francis Drainage District
South Island Creek Drainage District

Fayette County
Avena Drainage District 1
Bear Grove Drainage District
Dively Levee And Drainage District
Hagarstown Drainage District
Meridan Line Drainage District
Pond Lilly Drainage District
Vandalia Levee Drainage District
West Louden Drainage District

Ford County
Big 4 Drainage District
Little Lyman Drainage District
Lyman & Wall Townships Drainage District No 1
Lyman Township Drainage District
Mona & Pella Townships Union Drainage District 1
Mona-Pella-Sullivan Townships 1
Pella Drainage District 1
Pella Drainage District 2
Pella-Brenton Townships Union Drainage District 1
Sibley Drainage District
Sugar Creek Drainage District
Sullivan-Mona Drainage District
Vermilion River Outlet Drainage District
Vermilion Special Drainage District
Wall Township Drainage District
Walton Drainage District

Fulton County
Banner Special Drainage Levee District
East Liverpool Drainage Levee District
Globe Drainage Levee District
Kerton Valley Drainage Levee District
Lacey Drainage Levee District
Langellier Drainage Levee District
Liverpool Drainage Levee District
Seahorn Drainage And Levee District
Thompson Drainage Levee District
West Matanzas Drainage And Levee District
**Gallatin County**
- Cypress Creek Special Drainage District
- Pond Settlement Drainage District
- Ridgeway And Asbury Union Drainage District 2
- Ridgeway Township Drainage District 1
- Rocky Branch Drainage District
- Union Drainage District

**Greene County**
- Bluffdale Drainage District
- Eldred Drainage Levee District
- Hartwell Drainage Levee District
- Keach Drainage Levee District
- Macoupin Creek Drainage District
- Spanky Drainage Levee District

**Grundy County**
- Claypool Drainage District
- Dingman Drainage District
- Maine Township Drainage Levee District
- Southard Drainage District

**Hamilton County**
- Haw Creek Special Drainage District
- North Fork Special Drainage District
- Rector Special Drainage District
- Skillet Fork River Outlet Union Drainage District

**Hancock County**
- Hunt Drainage District

**Henderson County**
- Henderson County Drainage District 1
- Henderson County Drainage District 2
- Henderson County Drainage District 3

**Henry County**
- Aquaduct Special Drainage District
- Atkinson Alba Union Drainage District 1
- Atkinson Alba Union Drainage District 1
- Bentley Sub #4 Of Green River Drainage District
- Big Slough Special Drainage District
- Blue Joint Special Drainage District
- Central Special Sub #1 Drainage District
- Green River Special Drainage District
- Harrison #2 South Of Green River Drainage District
- Harrison #3 North Of Green River Drainage District
- Lower Green River Drainage District
- Mud Creek Special Drainage District
- North Edwards River W Mud Creek Drainage District
- North Edwards Special Drainage District
- Penny Slough Drainage District 1
- Penny Slough Drainage District 2
- Penny Slough Drainage District 3
- Penny Slough Drainage District
- Shabbona Special Drainage District
- Union Drainage District
- Whiteside Central Special Drainage District
- Whiteside Henry Union Special Drainage District
- Yorktown Sub Of Green River Drainage District
- Yorktown Township Drainage District 1

**Iroquois County**
- Artesia & Ash Grove Townships Union Mutual Drainage District 3
- Artesia Drainage District 3
- Artesia Drainage District 4
- Artesia Ridgeland Drainage District 1
- Artesia Ridgeland Drainage District 3
- Artesia-Ash Grover Drainage District 3
- Ash Grove #1 Sub #2 Drainage District
- Ash Grove #1 Sub #3 Drainage District
- Ash Grove #1 Sub #4 Drainage District
- Ash Grove Drainage District 1
- Ash Grove Main Drainage District 1
- Ash Grove Mutual Drainage District 1
- Ashkum Danforth Union Drainage District 1
- Ashkum Drainage District 1
- Beaver Drainage District 1
- Beaver Drainage District 2
- Beaver Drainage District 3
- Belmont Drainage District 1
- Belmont Drainage District 2
- Bergan Goodman Taylor Drainage District
- Big Beaver Drainage Levee District
- Blackson Drainage District 1
- Chebanse Drainage District 1
- Coon Creek Drainage District
- Crescent Drainage District 1
- Crescent Iroquois Drainage District 2
- Crescent Onarga Ashgrove Mutual Drainage District 1
- Danforth And Douglas Union Drainage District 1
- Danforth Drainage District 2
- Danforth Drainage District 3
- Danforth Drainage District 4
- Danforth Drainage District 5
- Danforth Drainage District 6
- Danforth-Ashkum #2 Sub #1 Drainage District
- Danforth-Ashkum #2 Sub #10 Drainage District
- Danforth-Ashkum #2 Sub #11 Drainage District
- Danforth-Ashkum #2 Sub #12 Drainage District
Danforth-Ashkum #2 Sub #13 Drainage District
Danforth-Ashkum #2 Sub #14 Drainage District
Danforth-Ashkum #2 Sub #15 Drainage District
Danforth-Ashkum #2 Sub #2 Drainage District
Danforth-Ashkum #2 Sub #3 Drainage District
Danforth-Ashkum #2 Sub #4 Drainage District
Danforth-Ashkum #2 Sub #5 Drainage District
Danforth-Ashkum #2 Sub #6 Drainage District
Danforth-Ashkum #2 Sub #7 Drainage District
Danforth-Ashkum #2 Sub #8 Drainage District
Danforth-Ashkum #2 Sub #9 Drainage District
Eastburn Drainage District 1
Eastburn Drainage District 2
Eastburn Drainage District 3
Fountain Creek Drainage District 1
Fountain Creek Drainage District 2
Fountain Creek Love Joy Drainage District
Iroquois Crescent Drainage District 1
Iroquois Drainage District 1
Iroquois Drainage District 2
La Hogue Drainage District 1
Martinton #2 Sub #2 Drainage District
Martinton #3 Drainage District
Martinton Drainage District 2
Martinton Drainage District 4
Martinton Iroquois Union Drainage District 1
Middleport #1 Sub #1 Drainage District
Middleport Drainage District 1
Middleport#1 Mutual Sub #1 Drainage District
Middleport#1 Mutual Sub #2 Drainage District
Milford Lovejoy Drainage District
Milks Grove Special Drainage District 1
North Sheldon South Concord Drainage District
Onarga & Ridgeland Townships Union Drainage District 2
Onarga Douglas Danforth Drainage District
Onarga Drainage District 2
Onarga Drainage District 3
Onarga Drainage District 4
Onarga Drainage District 5
Onarga Ridgeland Drainage District 1
Onarga-Douglas-Danforth #1 Sub #1 Drainage District
Onarga-Douglas-Danforth #1 Sub #2 Drainage District
Papineau And Martinton Union Drainage District 1
Papineau Drainage District 3
Pigeon Creek Drainage District
Pigeon Grove Fountain Creek Drainage District 1
Pond Lily Drainage District
Possum Trot Drainage District 1
Ridgeland Drainage District 2
Shavetail Drainage District
Shavetail-Ash Grove-Creemt-Onarga Drainage District 1
Sheldon Drainage District 1
Spring Creek Drainage District
Union Drainage District 2 Of Artesia-Onarga
Union Drainage District 2 Towns Of Danforth Ashkum
Union Drainage District Of Stockland Prairie
Washington Drainage District 3
Whiskey Creek Drainage District

**Jackson County**
Degonia & Fountain Bluff Lever And Drainage District
Grandtower Levee And Drainage District

**Jasper County**
North Fork Drainage District
Marsh Drainage District 1
Mint Creek Drainage District
Captain Pond Drainage And Levee District

**Jersey County**
Macoupin Creek Drainage District
Nutwood Drainage & Levee District
Panhandle Drainage District

**Johnson County**
Vienna Drainage District

**Kane County**
Kaneville And Blackberry Union Drainage District 1

**Kanhahee County**
B M Lewis Drainage District 1
Baker Creek Drainage District
Canavan Drainage District
Claussen Park Drainage District
Exline Creek Drainage District
Exline Drainage District 2
Gar Greek Drainage District
Grinnel Special Drainage District
Joe Benes Drainage District
Kankakee-Bourbonnais Union #5 Drainage District
Little Beaver Special Drainage District
Manteno Drainage District 3
Manteno Drainage District 9
Manteno & Bourbonnais Union Drainage District 6
Manteno Drainage District 10
Mcgilliuray Special Drainage District
Minnie Creek Drainage Districtist
Momence Ganeer Townships Union Drainage District 2
Momence-Pembroke Drainage District
Momence-Yellowhead Drainage District
<table>
<thead>
<tr>
<th>Kendall County</th>
<th>England Pond Drainage District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Lawrence County Consolidated Drainage District</td>
</tr>
<tr>
<td></td>
<td>Rusell-Allison Sub Drainage District</td>
</tr>
<tr>
<td></td>
<td>Russell Allison Levee District</td>
</tr>
<tr>
<td></td>
<td>Wolf Prairie Drainage District</td>
</tr>
<tr>
<td>La Salle County</td>
<td>Lee County</td>
</tr>
<tr>
<td></td>
<td>Brush Grove Drainage District</td>
</tr>
<tr>
<td></td>
<td>Hamilton And Hahnaman Union Drainage District 2</td>
</tr>
<tr>
<td></td>
<td>Hamilton-Hahnaman Union Drainage District 1</td>
</tr>
<tr>
<td></td>
<td>Haron Drainage District 1</td>
</tr>
<tr>
<td></td>
<td>Haron Drainage District 2</td>
</tr>
<tr>
<td></td>
<td>Haron-Marion Union Drainage District 1</td>
</tr>
<tr>
<td></td>
<td>Haron-Montmorency Drainage District 1</td>
</tr>
<tr>
<td></td>
<td>Inlet Swamp Drainage District</td>
</tr>
<tr>
<td></td>
<td>Maple Grove Drainage District</td>
</tr>
<tr>
<td></td>
<td>Swan Lake Drainage District</td>
</tr>
<tr>
<td></td>
<td>Union #1 Hamilton-East Grove Drainage District</td>
</tr>
<tr>
<td>Lawrence County</td>
<td>Livingston County</td>
</tr>
<tr>
<td></td>
<td>Avoca Drainage District</td>
</tr>
<tr>
<td></td>
<td>Belle Prairie Drainage District</td>
</tr>
<tr>
<td></td>
<td>Champlin Drainage District</td>
</tr>
<tr>
<td></td>
<td>Eastern Indian Creek Drainage District</td>
</tr>
<tr>
<td></td>
<td>Eppards Point Drainage District 2</td>
</tr>
<tr>
<td></td>
<td>Farmers Cooperative Drainage District</td>
</tr>
<tr>
<td></td>
<td>Northeast Sullivan Drainage District</td>
</tr>
<tr>
<td></td>
<td>Odell Nevada Drainage District</td>
</tr>
<tr>
<td></td>
<td>Owego Drainage District</td>
</tr>
<tr>
<td></td>
<td>Sullivan Drainage District 1</td>
</tr>
<tr>
<td></td>
<td>Sullivan Township Drainage District 2</td>
</tr>
<tr>
<td></td>
<td>Turtle Creek Outlet Drainage District</td>
</tr>
<tr>
<td>Macon County</td>
<td>Logan County</td>
</tr>
<tr>
<td></td>
<td>Illini Special Drainage District</td>
</tr>
<tr>
<td></td>
<td>Lake Fork Special Drainage District</td>
</tr>
<tr>
<td></td>
<td>Lower Salt Creek Drainage District</td>
</tr>
<tr>
<td></td>
<td>North Branch Lake Fork Special Main</td>
</tr>
<tr>
<td></td>
<td>North Branch Lake Fork Special Sub District 2</td>
</tr>
<tr>
<td></td>
<td>North Branch Lake Fork Special Sub District 3</td>
</tr>
<tr>
<td></td>
<td>North Branch Lake Fork Special Sub District 4</td>
</tr>
<tr>
<td></td>
<td>North Branch Lake Fork Special Sub District 5</td>
</tr>
<tr>
<td></td>
<td>Oran &amp; East Lincoln Drainage District 1</td>
</tr>
<tr>
<td></td>
<td>Prairie Creek Drainage District</td>
</tr>
<tr>
<td></td>
<td>Prairie Creek Drainage District 2</td>
</tr>
<tr>
<td></td>
<td>Prairie Creek Sub Drainage District 1</td>
</tr>
<tr>
<td></td>
<td>Macon County</td>
</tr>
<tr>
<td></td>
<td>Friends Creek Vail Mills And Armstrong Drainage District 10</td>
</tr>
<tr>
<td>Austin Drainage District 1</td>
<td>Farmers Sub A Drainage District</td>
</tr>
<tr>
<td>---------------------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>Friends Creek And Maroa Mutual Drainage District 2</td>
<td>Garden Special Drainage District</td>
</tr>
<tr>
<td>Friends Creek And Maroa Union Drainage District 10</td>
<td>Havana Drainage District 2</td>
</tr>
<tr>
<td>Friends Creek And Whitmore Union Drainage District 2</td>
<td>Herget Drainage Levee</td>
</tr>
<tr>
<td>Friendscreek Drainage District 1</td>
<td>Hurd Lake Drainage District</td>
</tr>
<tr>
<td>Friendscreek Drainage District 3</td>
<td>Long Branch Special Drainage District</td>
</tr>
<tr>
<td>Friendscreek-Maroa Drainage District 8</td>
<td>Mason Menard Special Drainage District</td>
</tr>
<tr>
<td>Friendscreek-Maroa Union Drainage District 9</td>
<td>Mason Tazewell Drainage District</td>
</tr>
<tr>
<td>Friendscreek-Willow Branch Drainage District 5</td>
<td>Sangamon River Drainage District</td>
</tr>
<tr>
<td>Illini Special Drainage District</td>
<td><strong>Massac County</strong></td>
</tr>
<tr>
<td>Maroa Drainage District 2</td>
<td>Cache River Drainage District</td>
</tr>
<tr>
<td>Maroa Drainage District 4</td>
<td><strong>McHenry County</strong></td>
</tr>
<tr>
<td>Mt Zion-Dora Township Drainage District 1</td>
<td>Greenwood Drainage District 1</td>
</tr>
<tr>
<td>Mutual Drainage District 1</td>
<td>Hebron Drainage District</td>
</tr>
<tr>
<td>Niantic Drainage District</td>
<td><strong>McLean County</strong></td>
</tr>
<tr>
<td>Niantic Sub Drainage District 1</td>
<td>Adrian Drainage District</td>
</tr>
<tr>
<td>Sanner Chapel Drainage District</td>
<td>Brokaw Brinning Bailey Drainage District</td>
</tr>
<tr>
<td>South Macon And South Wheatland Union Drainage District 1</td>
<td>Chenoa Drainage District</td>
</tr>
<tr>
<td>Stevens Creek Special Drainage District</td>
<td>Easter Brook Special Drainage District</td>
</tr>
<tr>
<td>Union Drainage District 1</td>
<td>Golden Rule Drainage District</td>
</tr>
<tr>
<td>Union Drainage District 1 Long Creek Oakley Townships</td>
<td>Gridley Drainage District</td>
</tr>
<tr>
<td>Union Drainage District 2 Long Creek &amp; Oakley Townships</td>
<td>Kumler Drainage District</td>
</tr>
<tr>
<td>Union Drainage District 5 Of Cerro Gordo And Long Creek</td>
<td>Lawndale Cropsey Drainage District</td>
</tr>
<tr>
<td>Union Drainage District 8 Of Friends Creek &amp; Maroa</td>
<td>Mackinaw Drainage District</td>
</tr>
<tr>
<td>Whitmore Drainage District 1</td>
<td>Martin Township Drainage District</td>
</tr>
<tr>
<td>Whitmore Drainage District 2</td>
<td>Mutual Benefit Drainage District</td>
</tr>
<tr>
<td>Whitmore Drainage District 4</td>
<td>Normal Towanda Drainage District 5302</td>
</tr>
<tr>
<td>Whitmore Drainage District 5</td>
<td>Patton Drainage District</td>
</tr>
<tr>
<td><strong>Macoupin County</strong></td>
<td>Prairie Creek Drainage District</td>
</tr>
<tr>
<td>Barnett Special Drainage District</td>
<td>Sabina Drainage District</td>
</tr>
<tr>
<td>Girard &amp; Virden Drainage District 1</td>
<td>Sangamon River Drainage District</td>
</tr>
<tr>
<td>South Otter Drainage District</td>
<td>South Empire Drainage District</td>
</tr>
<tr>
<td><strong>Madison County</strong></td>
<td>Turkey Creek Drainage District</td>
</tr>
<tr>
<td>Cahokia Creek Drainage Levee District</td>
<td>White Star Drainage District</td>
</tr>
<tr>
<td>Canteen Creek Drainage Levee District</td>
<td>Yates Drainage District</td>
</tr>
<tr>
<td>Chouteau Isle Drainage Levee District</td>
<td><strong>Menard County</strong></td>
</tr>
<tr>
<td>Chouteau-Nameok-Venice Long Lake Drainage District</td>
<td>Grove Creek Drainage District</td>
</tr>
<tr>
<td>County Ditch Drainage Levee District</td>
<td>North Sangamon-Lattimore Creek Mutual Drainage District</td>
</tr>
<tr>
<td>Wood River Drainage District</td>
<td>Oakford Special Drainage District</td>
</tr>
<tr>
<td><strong>Marshall County</strong></td>
<td>Salt Creek Drainage District</td>
</tr>
<tr>
<td>Centerville Drainage District</td>
<td><strong>Mercer County</strong></td>
</tr>
<tr>
<td>Crow Creek Drainage District</td>
<td>Bay Island Drainage Levee District</td>
</tr>
<tr>
<td><strong>Mason County</strong></td>
<td><strong>Monroe County</strong></td>
</tr>
<tr>
<td>Bulls Eye Special Drainage District</td>
<td>Columbia Drainage District 3</td>
</tr>
<tr>
<td>Central Special Drainage District</td>
<td>Fish Lake Drainage Levee District 8</td>
</tr>
<tr>
<td>Fairview Special Drainage District</td>
<td></td>
</tr>
</tbody>
</table>
**Montgomery County**
Blue Grass Creek Drainage District  
Bois D'Arc Drainage District 34  
Bois D'Arc Drainage District 4  
Bois D'Arc Girard Townships Union Drainage District 1  
Bois D'Arc Girard Townships Union Drainage District 2  
Bois D'Arc King Union Drainage District 3  
Bois D'Arc Township Drainage District 3  
Bois D'Arc Union Drainage District 1  
Bug River Special Drainage District 2  
Drainage District 3  
Harvel #2 County #19 Drainage District  
Harvel And King Union Drainage District 1  
Horse Creek Drainage District 1  
Irish Flats Special Drainage District  
Irish Flats Sub Drainage District 1  
Irish Flats Sub Drainage District 2  
King & Bois D'Arc Drainage District 1  
King And Harvel Drainage District 3  
King Bois D'Arc Townships Union Drainage District 2  
Lone Elm Drainage District  
Nokomis Drainage District 1  
Nokomis Township Drainage District 2  
Pitman #5 Drainage District  
Pitman & Zanesville Drainage District Union 1  
Pitman And Zanesville Union Drainage District 2  
Pitman Drainage District 2  
Pitman Harvel Union Drainage District 1  
Pitman Main Drainage District  
Pitman Sub #1 Drainage District  
Pitman Sub #3 Drainage District  
Pitman Sub #4 Drainage District  
Pitman-Zanesville Drainage District 1  
Raymond Township Drainage District 1  
Raymond-Harvel Drainage District 1  
Ricks And Roundtree Drainage District 3  
Ricks And Roundtree Drainage District 1  
Ricks And Roundtree Drainage District 2  
Ricks And Roundtree Drainage District 4  
Shoal Creek Drainage District  
Shop Creek Drainage District  
Zanesville Township Drainage District 3  
Zanesville Township Drainage District 4  
Zanesville Township Drainage District 5

**Morgan County**
Coon Run Levee Drainage District  
Coon Run Sub #2 Drainage District  
Coon Run Sub #3 Drainage District  
Indian Creek Drainage District 2  
Willow Creek Drainage District

**Moultrie County**
Asa Creek Drainage District  
Cadwell Drainage District  
Dora And Lovington Union Drainage District 1  
Drainage District 6 Sullivan Township  
East Nelson Drainage District 1  
Jonathan-Creek-Lowe-Lovington-Sullivan Union Drainage District 1  
Jonathan Creek Drainage District 4  
Lovington Drainage District 3  
Lovington Lowe Jonathan Creek Townships Drainage Districts  
Lovington Township Drainage District 6  
Lovington-Sections 22, 23, 26, 27 & 34  
Lowe Drainage District 5  
Lowe Drainage District 2  
Lowe Drainage District 4  
Lowe Drainage District 7  
Marrowbone Town Drainage District 1  
Marrowbone-Milam Drainage District 1  
Moultrie-Coles-Douglas Drainage District  
Sullivan Drainage District 2  
Sullivan-Jonathon Creek-Lowe-Lovington Drainage District 1  
Union Drainage District 1, Towns Of Mt Zion Et Al  
Union Special Drainage District  
West Okaw River Out Let Drainage District  
Whitley Drainage District 2

**Ogle County**
Kishwaukee Drainage District  
Kyte River Drainage District #2  
Union Drainage District 1 Lafayette Ashton Township

**Peoria County**
Banner Special Drainage District  
Pekin Lamarsh Drainage Levee District

**Piatt County**
Bement Drainage District 1  
Bement Drainage District 2  
Cerro Gordo Drainage District 4  
Cerro Gordo And Lovington Union Drainage District 7  
Cerro Gordo Township Drainage District 1  
Cerro Gordo Township Drainage District 2
Consolidated Hammond Mutual Union Drainage District
Deland Special Drainage District
East Camp Creek Drainage District
Garrett & Unity Drainage District
Goose Creek Drainage District
Goose Creek Drainage District 2
Goose Creek Drainage District 3
Lake Fork Drainage District
Monticello Township Drainage District 2
Patt Drainage District 7
Trenkle Slough Special Drainage District
Union Drainage District 2
Union Drainage District 6
Union Mutual Drainage District 4
Unity Drainage District 2
Unity Drainage District 3
Unity Drainage District 7
Unity Drainage District 9
Unity Lowe Townships Drainage District 3
Unity-Piatt County Drainage District 9
Wildcat Creek Drainage District
Willow Branch Drainage District 1
Willow Branch Drainage District 12
Willow Branch Township Drainage District 3
Willow Branch And Friends Creek Union Drainage District 1
Willow Branch Drainage District 4
Wolf Run Drainage District
Wolf Run Special Drainage District
Wolf Run Union Drainage District

Pike County
Sny Island Levee Drainage District
Valley City Drainage District

Putnam County
Big Creek Drainage District 2

Randolph County
Edgar Lake Drainage Levee
Kaskaskia Island Drainage District
Prairie Du Rocher-Modoc Levee Drainage District

Rock Island County
Drury Drainage District
Union #1 Sub #1 Drainage District
Zuma Hampton Townships Drainage District 1

Saline County
Eldorado Drainage District
Rector Drainage District

Sangamon County
Booth Drainage District
Union Drainage District 1 Lanesville

Schuyler County
Big Lake Drainage Levee District
Coal Creek Drainage Levee District
Crane Creek Drainage Levee District
Kelly Lake Drainage Levee District

Scott County
Big Swan Drainage Levee District
Hillview Drainage Levee District
Mauvisterre Drainage Levee District
Scott County Drainage Levee District

Shelby County
Ash Grove Drainage District
Ash Grove-Duck Creek Drainage District 1
Clarksburg Drainage District 1
Drainage District 2 Flat Branch
Flat Branch And Assumption Union Drainage District 1
Oconee Township Drainage District 1
Okaw Drainage District 1 Sub-District 1
Penn Drainage District 1 Pickaway-Penn Townships
Prairie Township Drainage District 1
Prairie Township Drainage District 2 & 4
Shelbyville-Clarksburg Union Drainage District 1
Todds Point Okaw of Union Drainage District 1
Tower Hill Combined Drainage District 2

St Clair County
Prairie Dupont Levee and Sanitary District

Tazewell County
Cincinnati Sub Drainage District
Cincinnati Drainage District
East Peoria Drainage District
Hickory Grove Drainage District
Mackinaw River Levee & Drainage District 1-Spring Lake Township
Spring Lake Drainage Levee District
West Fork Drainage District Tazewell County

Union County
Miller Pond Drainage District
Preston Drainage District
**Vermilion County**
Bean Creek Drainage District
Bridgeman Drainage District
Brougher Drainage District
Butler Branch Drainage District
Center Creek Drainage District
Eight Mile Drainage District
Ellis Drainage District
Fairview Special Drainage District
Fayette Special Drainage District
Feather Creek 2 Drainage District
Grape Creek Drainage District
Hastings Drainage District
Henning Drainage District
Hodgson Drainage District
Hoopeston Drainage District
Jamaica And Carroll Drainage District
Jamaica Sidell Community Drainage District
Jamaica Special Drainage District
Jamesburg Special Drainage District
Johnson Drainage District
Jordan Spec Drainage District
Little Vermilion Drainage District
Maple Grove Drainage District
Oakwood Drainage District 1
Pleasant Hill Drainage District
Pleasant View Drainage District
Sandusky Branch Drainage District
Sidell, Jamaica, Carroll Twnshps Drainage District 2
Sinking Hole Drainage District
Stony Creek Drainage District
Union Drainage District 1
Union Drainage District No 1 Of Catlin-Vance
Vermilion Grove Drainage District

**Wabash County**
Rochester-Mc Clearys Bluff Levee District
Wabash County Special Drainage District 1
Wabash County Special Drainage District 2
Wabash County Special Drainage District 3
Wabash County Special Drainage District 4
Wabash County Special Drainage District 5
Wabash County Special Drainage District 6
Wabash County Special Drainage District 7
Wabash County Special Drainage District 8
Wabash County Special Drainage District 10
Wabash County Special Drainage District 11
Wabash County Special Drainage District 14
Wabash County Special Drainage District 17
Wabash County Special Drainage District 9

**Wayne County**
Elm River Drainage District
Golden Gate Drainage District
Leech And Massilon Townships Union Drainage District 1
Leech Grover Drainage District 1
Skillet Fork River Outlet
Union Drainage District Of Wayne Edwards County
Woods Drainage District

**White County**
Granny Tweedle Drainage District
Half Moon Drainage District
Hawthorne Drainage District 2
Mill Shoals Drainage District 3
Mud Creek Drainage District
Randolph Drainage District

**Whiteside County**
Cattail Drainage District
Coloma And Montmorency Townships Union Drainage District 5
Erie-Fenton Drainage District 1
Erie-Fenton Sub #1 District 1
Hahnaman And Montmorency Townships Union Drainage District 2
Hahnaman Drainage District 2
Hahnaman Drainage District 1
Hahnaman Township Drainage District 3
Hopkins Township Drainage District 2
Hume Prophetstown Union Drainage District 1
Johnson Creek Levee Drainage District
Johnson Creek Sub #1 Drainage District
Meredosia Levee And Drainage District
Montmorcy Coloma Union Drainage District 2
Montmorency Township Drainage District 3
River Road Drainage District
Sharon Levee And Drainage District
Summit Drainage District
Tampico And Hahnaman Townships Union Drainage District 2
Union Special Drainage District Tampico Prophetstown Hume
Whiteside And Rock Island Drainage District

**Will County**
Black Walnut Creek Drainage District
Cenagewine Drainage District 1
Drainage District 1 Crete Monee Will Township
Frankfort Mutual Drainage District 4
Gorman -Monee Township Drainage District 6
Monee Drainage District 5
Monee-Grenn Garden Drainage District 2
Monee-Will Drainage District 1
Union Drainage District 1
Washington & Will Drainage District 3
Washington & Will Subdistrict Drainage District 3
Washington Drainage District 3
Will And Washington Union Drainage District 1

Winnebago County
Rockford –Winnebago Drainage District

Woodford County
Clayton Bennington Drainage District
Mud Creek Drainage District
# Fire Protection Districts

## Overview
Fire protection districts are created to provide fire prevention, protection and control services for the people and property within its boundaries. They may also be called upon to assist the underwater recovery of drowning victims and may provide ambulance service. Districts are governed by boards of trustees and may levy property taxes and issue bonds.

## Statute

<table>
<thead>
<tr>
<th>Citation</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>70 ILCS 705/0.01 to 705/24</td>
<td>July 8, 1927</td>
</tr>
</tbody>
</table>

## Establishment

### Request
Fire protection districts may be composed of up to five counties so long as the territory is contiguous, does not divide existing cities or towns, and is not located in another fire protection district. A fire protection district may be proposed in a petition signed by at least 50 legal voters, or a majority if there are fewer than 100 voters in the proposed district.

### Procedure
A hearing is held in circuit court.

### Authorization
The proposed district must be approved by referendum. The vote in incorporated and unincorporated areas is tallied separately, and only those areas that approve the district are included therein.

### Annexation
Annexation is permitted under certain circumstances. Annexation may be requested in a petition signed by at least 1% of legal voters residing in the proposed addition. A hearing is held in circuit court and the proposed annexation must be approved by referendum.

## Dissolution

### Request
Dissolution may be requested in a petition filed by 50 or more legal voters, or a majority if there are less than 100 voters.

### Procedure
A hearing is held in circuit court.

### Authorization
The dissolution must be approved by referendum.

### Disconnection
Eligible territories included within the limits of a fire protection district and a municipality in counties with a population of one million or more may disconnect from the district. A request for disconnection may be proposed in a petition filed by at least 5% or more of the legal voters residing within the limits of the territory which wishes to disconnect. A court hearing is held and the proposed disconnection must then be approved by referendum. The disconnected territory remains liable for its share of the bonded indebtedness outstanding at the date of disconnection.

## Governance

### Governing Body
Board of Trustees

### Members
The board consists of three members who are appointed to serve staggered three-year terms. The number of board members may be increased from three to five or from five to seven or decreased from five to three. The term of office can also be changed from three to six years. Trustees may be paid from $1,000 to $2,000 a year depending on the size of the district. That amount may be increased up to 50% in districts that have ambulance service.

### Selection
If the district is totally contained within a single municipality, the governing body of the municipality appoints the trustees. If the district lies within a single township but not within one municipality the township board of trustees appoints the trustees for the district. No township official is eligible to serve. If the district lies within one county but not within one township or municipality, the trustees for the district are appointed by the chair of the county board. If the district is located in more than one county, representation on the board is proportional.

### Key Officials
The board selects a president and secretary from among its members and a treasurer, who need not be a member of the board.
In addition to the usual powers of special districts (see page v), these districts may take the necessary steps to provide fire protection and rescue service. In districts that have a fire department which has full-time, paid members, the board of trustees may appoint a board of fire commissioners to administer the provisions found in §705/16.01 to §705/16.18 (a district with 12 or more full-time, paid members in its fire department must appoint such a board). No member of a board of trustees of any fire protection district may be appointed to any board of fire commissioners. However, in a fire protection district which does not have a board of fire commissioners, but is subject to those provisions, the board of trustees has the powers and duties of that board.

Corporate Tax: Authorized by the board, the rate limit is 0.125% but may be increased by backdoor referendum to 0.30% and by front door referendum to 0.40%.

Ambulance Services Tax: Authorized by referendum, the rate limit is 0.30%. Boards authorized to levy up to 0.25% prior to January 1, 1978, may increase the maximum to 0.30% with some limitations; however, if 10% of the voters in the district sign a petition, the increase is subject to referendum.

Ambulance Services-Intergovernmental Cooperation Agreements Tax: Authorized by the board in districts meeting specific criteria, the rate limit is 0.095%. This tax may not be levied on any property which is already taxed for ambulance services.

Emergency Rescue Crews and Equipment Tax: Authorized by referendum, the rate limit is 0.05%.

Fireman’s Pension Tax: Required by state law, the board must levy an amount which will meet the annual actuarial requirements of the pension fund, or 17.5% of the salaries and wages to be paid to firefighters for the year, whichever is greater.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit.

Tax Anticipation Warrants: No provision

Other Revenue: The board may charge a fee for services provided to a non-resident of the district. The charge is $75 per hour for each vehicle and $20 per hour for each firefighter responding to a call for assistance.

Revenue Bonds: No provision

General Obligation Bonds: Authorized by referendum, these bonds may be issued for any corporate purpose and must be retired within 20 years.

Total Debt Limit: 5.75% of EAV

Fiscal Year: No provision

Financial Report: An annual audit of all accounts and funds controlled by the board must be conducted by a CPA and filed with the county clerk. The audit must be conducted in accordance with generally accepted auditing standards and the Governmental Audit Account Act. When the board contracts with a public or private corporation to provide fire protection services, an annual audit of that corporation must be conducted by a CPA. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

Adams County
Camp Point Fire District
Central Fire Protection District
Clayton Fire Protection District
Golden Fire Protection District

Liberty Fire Protection District
Lima Tioga Fire Protection District
Loraine Fire Protection District
Mendon Fire Protection District
Payson Fall Creek Fire Protection District
Tri Township Fire Protection District
Ursa Fire Protection District

**Alexander County**
84 Fire Protection District
North Cairo Fire Protection District

**Bond County**
Greenville Fire Protection District
Keyesport Fire Protection District
Mulberry Grove Fire Protection District
Pocahontas Old Ripley Fire Protection District
Shoal Creek Fire Protection District
Smithboro Fire Protection District

**Boone County**
Boone County Fire Protection District 1
Boone County Fire Protection District 2
Boone County Fire Protection District 3
Boone County Fire Protection District 4
Boone County Fire Protection District 5
Manchester-Rural Fire Protection District 5
North Boone Fire Protection District 3

**Brown County**
Brown County Fire Protection District
Versailles Fire Protection District

**Bureau County**
Arlington Fire Protection District
Buda Fire Protection District
Bureau Fire Protection District
Cherry Fire Protection District
Dalzell Fire Protection District
La Moille Fire Protection District
Ladd Fire Protection District
Malden Fire Protection District
Manlius Fire Protection District
Mineral Fire Protection District
Neposnet Fire Protection District
Ohio Fire Protection District
Princeton Rural Fire Protection District
Seatonville Fire Protection District
Sheffield Fire Protection District
Tiskilwa Rural Fire Protection District
Wyanet Fire Protection District

**Calhoun County**
Hardin Fire Protection District
North Calhoun Fire District
Point Fire Protection District

**Carroll County**
Chadwick Fire Protection District
Lanark Fire Protection District
Milledgeville Fire Protection District
Mount Carrol Fire Protection District
Savanna Fire Protection District
Shannon Fire Protection District
Thomson Fire Protection District

**Champaign County**
Broadlands Longview Fire Protection District
Broadlands-Longview Fire Protection District
Carroll Fire Protection District
Corn Belt Fire Protection District
Eastern Prairie Fire Protection District
Edge-Scott Fire Protection District
Gifford Fire Protection District
Homer Fire Protection District
Ivesdale Fire Protection District
Lincolnshire Fire Protection District
Ludlow Fire Protection District
Oakford Fire Protection District
Ogden Royal Fire Protection District
Pesotum Fire Protection District
Philo Fire Protection District
Rolling Acres Fire Protection District
Sadorus Fire Protection District
Sangamon Valley Fire Protection District
Scott Fire Protection District
Sidney Fire Protection District
St Joseph Stanton Fire Protection District
Thomasboro Fire Protection District
Tolono Fire Protection District
Windsor Park Fire Protection District

**Christian County**
Assumption Fire Protection District
Edinburg Fire Protection District
Midland Fire Protection District
Morrisonville-Palmer Fire Protection District
Mt Auburn Fire Protection District
Owaneco Fire Protection District
Stonington Fire Protection District
Taylorville Fire Protection District

**Clark County**
Marshall Fire Protection District
Martinsville Fire Protection District
West Union Community Fire Protection District
Westfield Fire Protection District

**Clay County**
Clay City Fire District
Edgewood Bi-County Fire Protection District
Harter-Stanford Fire Protection District
North Clay Fire District
Xenia Fire Protection District
York Fire Protection District

**Clinton County**
Aviston Fire Protection District
Beckemeyer-Wade Township Fire Protection District
Breese Township Rural Fire Protection District
Carlyle Fire Protection District
Clin Clair Fire Protection District
Germantown Rural Fire Protection District
Hoffman Fire Protection District
Huey-Ferrin Fire Protection District
Keyesport Fire Protection District
Santa Fe Fire Protection District
St Rose Fire Protection District
Sugar Creek Ambulance Service
Sugar Creek Fire Protection District
Wade Township Fire Protection District
Wheatfield Fire Protection District

**Coles County**
Arthur Fire District
Ashmore Fire Protection District
Cooks Mills Fire Protection District
Humboldt Community Fire Protection District
Hutton Fire Protection District
Lincoln Fire Protection District
Oakland Community Fire Protection District
Seven Hickory-Morgan Fire Protection District
Wabash Fire Protection District

**Cook County**
Barlett-Countryside Fire Protection District
Barrington Countryside Fire Prot District
Central Stickney Fire Protection District
Chicago Ridge Fire Protection District
Country Club Hills Fire Protection District
Elk Grove Rural Fire Protection District
Forest River Fire Protection District
Forest View Fire Protection District
Garden Homes Fire Protection District
Glenbrook Fire District
Hanover Park Fire Protection District

**Crawford County**
Flat Rock Area Fire Protection District
Hutsonville Fire Protection District
La Motte Fire Protection District
Oblong Township Fire Protection District
Prairie-Licking Fire Protection District
Robinson Fire Protection District

**Cumberland County**
Montrose Fire Protection District
Neoga Fire Protection District
Sigel Fire Protection District

**De Kalb County**
Cortland Fire Protection District
De Kalb Community Fire Protection District
Genoa-Kingston Fire Protection District
Hinckley Community Fire Protection District
Kirksland Community Fire District
Malta Fire Protection District
Sandwich Community Fire Protection District
Shabbona Fire Protection District

**Hoffman Estates Fire Protection District 1**

**Holbrook Fire Protection District**

**Hometown Fire Protection District**

**Lemont Fire Protection District**

**Leyden Fire Protection District**

**Miller Woods Fire Protection District**

**North Lake Fire Protection District**

**North Maine Fire Protection District**

**North Palos Fire Protection District**

**Northbrook Rural Fire Protection District**

**Northlake Fire Protection District**

**Norwood Park Fire Protection District**

**Olympia Gardens Fire Protection District**

**Ontarioville Fire Protection District**

**Orland Park Fire Protection District**

**Palatine Rural Fire Protection District**

**Palos Fire Protection District**

**Palos Heights Fire Protection District**

**Palwaukee Area Fire Protection District**

**Park Ridge Manor Fire Protection District**

**Pleasantview Fire Protection District**

**Prospect Heights Rural Fire Protection District**

**Riverside Lawn Fire Protection District**

**Roberts Park Fire Protection District**

**Roselle Fire Protection District**

**Sunnyside Fire Protection District**

**Wheeling Township Rural Fire Protection District**
<table>
<thead>
<tr>
<th>County</th>
<th>Districts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edwards County</td>
<td>Albion Rural Fire Protection District, Bone Gap Rural Fire Protection District 1, Browns Rural Fire Protection District, Little Wabash Fire Protection District, West Salem Fire Protection District</td>
</tr>
<tr>
<td>Fayette County</td>
<td>Brownstown Fire Protection District, Farina Fire Protection District, St Elmo Fire Protection District, St Peter Fire Protection District, Tri County Fire Protection District</td>
</tr>
<tr>
<td>Ford County</td>
<td>Elliot Fire Protection District, Gibson City Fire Protection District, Kempton Fire Protection District, Paxton Fire Protection District, Piper City Fire Protection District, Roberts Melvin Fire Protection District, Sullivan Fire Protection District</td>
</tr>
<tr>
<td>Franklin County</td>
<td>Ewing-Northern Fire Protection District, Sesser Fire Protection District</td>
</tr>
<tr>
<td>Fulton County</td>
<td>Astoria Fire Protection District</td>
</tr>
</tbody>
</table>
Avon Fire Protection District
Bryant Fire Protection District
Buckheart Fire Protection District
Coppera Creek Fire Protection District
Cuba Fire Protection District
Fairview Fire Protection District
Farmington Community Fire Protection District
Hickory Fire Protection District
Ipava Fire Protection District
Lewistown Fire Protection District
London Mills Community Fire Protection District
Smithfield Fire Protection District
Table Grove Fire Protection District
Vermont Fire Protection District

Greene County
Carrollton Fire Protection District
Greenfield Fire Protection District
Roodhouse Fire Protection District

Grundy County
Braceville Fire Protection District
Coal City Fire Protection District
Gardner Fire Protection District
Mazon Fire Protection District
Minooka Fire Protection District
Morris Rural Fire & Ambulance District
South Wilmington Fire Protection District
Verona-Kinsman Fire Protection District

Hamilton County
Dahlgren Fire Protection District

Hancock County
Augusta Fire Protection District
Bowen Fire Protection District
Dallas Rural Fire Protection District
La Harpe Fire Protection District
Nauvoo Fire Protection District
Tri County Fire Protection District
Warsaw Fire Protection District
West Point Fire Protection District

Henderson County
Biggsville Fire Protection District
Gulfport-Gladstone Fire District
Media Stronghurst Terre Haute Fire Protection District

Henry County
Annawan Alba Fire Protection District
Atkinson Fire Protection District

Bishop Hill Community Fire Protection District
Cambridge Fire District
Clover Fire Protection District
Colona Community Fire Protection District
Galva Fire District
Genesee Fire Protection District
Hillsdale Fire Protection District
Kewanee Fire Protection District
Orion Fire Protection District
Osco Fire Protection District
Oxford Fire Protection District

Iroquois County
Ash-Clif Fire Protection District
Ashkum Township Fire Protection District
Beaver Fire Protection District
Beaverville Fire Protection District
Buckley Fire Protection District
Chebanse Fire Protection District
Cisna Park Fire Protection District
Concord Fire Protection District
Crescent Iroquois Fire Protection District
Danforth Fire Protection District
Gilman Community Fire Protection District
Iroquois Ford Fire Protection District
Loda Fire Protection District
Martinton Fire Protection District
Mifflord Fire Protection District
Onarga Fire Protection District
Papineau Fire Protection District
Sheldon Fire Protection District
Stockland Fire Protection District
Wellington Greer Fire Protection District
Woodland Fire Protection District

Jackson County
Murphysboro, Pomona, Somerset Fire Protection District
Tower Rock Fire Protection District

Jasper County
Montrose Fire Protection District.
South Island Creek Drainage District
Wade Community Fire District

Jefferson County
Jefferson Fire Protection District
Webber Fire Protection District
Woodlawn Fire Protection District

Jersey County
Otter Creek Fire Protection District
<table>
<thead>
<tr>
<th>Jo Daviess County</th>
<th>Kane County</th>
<th>Knox County</th>
<th>La Salle County</th>
<th>Lake County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q. E. M. Fire Protection District</td>
<td>Rosedale Fire District</td>
<td>Jo Daviess County</td>
<td>Apple River Fire Protection District</td>
<td>Dunleith Menominee Fire Protection District</td>
</tr>
<tr>
<td>St Anne Township Fire Protection District</td>
<td>Salina Fire Protection District</td>
<td>Kane County</td>
<td>Bristol Kendall Fire Protection District</td>
<td>Reddick Fire District</td>
</tr>
<tr>
<td>Reddick Fire District</td>
<td>Kendall County</td>
<td>Kendall County</td>
<td>Bourbonnais Fire Protection District</td>
<td>Copley Victoria Fire Protection District</td>
</tr>
<tr>
<td>Elizabeth Community Fire Protection District</td>
<td>Dunleith Menominee Fire Protection District</td>
<td>Kendall County</td>
<td>Galva Community Fire Protection District</td>
<td>Elba Salem Fire Protection District</td>
</tr>
<tr>
<td>Galena Rural Fire District</td>
<td>Galena Rural Fire District</td>
<td>Kendall County</td>
<td>Henderson Township Fire Protection District</td>
<td>Galva Community Fire Protection District</td>
</tr>
<tr>
<td>Hanover Fire Protection District</td>
<td>Hanover Fire Protection District</td>
<td>Kendall County</td>
<td>Knoxville Community Fire Protection District</td>
<td>Galva Community Fire Protection District</td>
</tr>
<tr>
<td>Stockton Fire Protection District</td>
<td>Stockton Fire Protection District</td>
<td>Kendall County</td>
<td>Moecherville Countryside Fire Protection District</td>
<td>Maquon Fire Protection District</td>
</tr>
<tr>
<td>Kane County</td>
<td>Kane County</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Batavia Fire Protection District</td>
<td>Batavia Fire Protection District</td>
<td>Knox County</td>
<td>Abingdon Fire Protection District</td>
<td>Abingdon Fire Protection District</td>
</tr>
<tr>
<td>Batavia Township &amp; Countryside Fire Protection District</td>
<td>Big Rock Fire Protection District</td>
<td>Knox County</td>
<td>Altona Fire Protection District</td>
<td>Altona Fire Protection District</td>
</tr>
<tr>
<td>Elburn Countryside Fire Protection District</td>
<td>Hampshire Fire Protection District</td>
<td>Knox County</td>
<td>Henderson Township Fire Protection District</td>
<td>Henderson Township Fire Protection District</td>
</tr>
<tr>
<td>Hampshire Fire Protection District</td>
<td>Kaneville Fire Protection District</td>
<td>Knox County</td>
<td>Knoxville Community Fire Protection District</td>
<td>Knoxville Community Fire Protection District</td>
</tr>
<tr>
<td>Kaneville Fire Protection District</td>
<td>Maple Park Countryside Fire Protection District</td>
<td>Knox County</td>
<td>Maquon Fire Protection District</td>
<td>Maquon Fire Protection District</td>
</tr>
<tr>
<td>Marywood Fire Protection District</td>
<td>Moecherville Countryside Fire Protection District</td>
<td>Knox County</td>
<td>Oneida Fire Protection District</td>
<td>Oneida Fire Protection District</td>
</tr>
<tr>
<td>Montgomery Countryside Fire Protection District</td>
<td>Moecherville Countryside Fire Protection District</td>
<td>Knox County</td>
<td>Oneida-Wataga Fire Protection District</td>
<td>Oneida-Wataga Fire Protection District</td>
</tr>
<tr>
<td>Pingree Grove And Countryside Fire Protection District</td>
<td>North Aurora Fire Protection District</td>
<td>Knox County</td>
<td>Special Fire District 1</td>
<td>Special Fire District 1</td>
</tr>
<tr>
<td>Rutland Dundee Township Fire Protection District</td>
<td>Pingree Grove And Countryside Fire Protection District</td>
<td>Knox County</td>
<td>Special Fire District 2</td>
<td>Special Fire District 2</td>
</tr>
<tr>
<td>South Elgin Countryside Fire Protection District</td>
<td>Rutland Dundee Township Fire Protection District</td>
<td>Knox County</td>
<td>Williamsfield Fire Protection District</td>
<td>Williamsfield Fire Protection District</td>
</tr>
<tr>
<td>South Park Fire Protection District</td>
<td>South Park Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>St Charles Fire Protection District</td>
<td>St Charles Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Sugar Grove Fire Protection District</td>
<td>Sugar Grove Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>West Dundee Fire Protection District</td>
<td>West Dundee Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Kankakee County</td>
<td>Kankakee County</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Aroma Fire Protection District</td>
<td>Aroma Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Bourbonnais Fire Protection District</td>
<td>Bourbonnais Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Cabery Area Fire Protection District</td>
<td>Cabery Area Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Essex Fire Protection District</td>
<td>Essex Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Grant Park Fire Protection District</td>
<td>Grant Park Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Greater Momence Fire Protection District</td>
<td>Greater Momence Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Kankakee Township Fire Protection District</td>
<td>Kankakee Township Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Limestone Township Fire Protection District</td>
<td>Limestone Township Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Manteno Community Fire Protection District</td>
<td>Manteno Community Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Marseilles Fire Protection District</td>
<td>Marseilles Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Mendota Troy Grove Fire Protection District</td>
<td>Mendota Troy Grove Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Oglesby Fire Protection District</td>
<td>Oglesby Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Rutland Fire Protection District</td>
<td>Rutland Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Seneca Fire Protection District</td>
<td>Seneca Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Serena Fire Protection District</td>
<td>Serena Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Sheridan Fire Protection District</td>
<td>Sheridan Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Utica Fire Protection District</td>
<td>Utica Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Lake County</td>
<td>Lake County</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Antioch Fire Protection District</td>
<td>Antioch Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Arden Shore North Fire Protection District</td>
<td>Arden Shore North Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Arden Shore South Fire Protection District</td>
<td>Arden Shore South Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Bonnie Brook Fire Protection District</td>
<td>Bonnie Brook Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Countryside Fire Protection District</td>
<td>Countryside Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Deerfield Bannockburn Fire Protection District</td>
<td>Deerfield Bannockburn Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
<tr>
<td>Deerfield Fire Protection District</td>
<td>Deerfield Fire Protection District</td>
<td>Knox County</td>
<td>Knox County</td>
<td>Knox County</td>
</tr>
</tbody>
</table>
Fox Lake Fire Protection District
Grayslake Fire Protection District
Greater Round Lake Fire Protection District
Lake Villa Fire Protection District
Lake Zurich Rural Fire Protection District
Libertyville Fire Protection District
Lincolnshire Riverwoods Fire Protection District
Long Grove Rural Fire Protection District
Newport Township Fire Protection District
Rockland Fire Protection District
Vernon Fire Protection District
Warren Waukegan Fire Protection District
Wauconda Fire Protection District
Winthrop Harbor Fire Protection District

**Lawrence County**
Bridgeport Fire Protection District
Christy Fire Protection District
Denison Fire Protection District
Lawrence-Allison Fire Protection District

**Lee County**
Amboy Fire Protection District
Ashton Fire Protection District
Compton Community Fire Protection District
Dixon Community Fire Protection District
Franklin Grove Fire Protection District
Lee Community Fire Protection District
Paw Paw Fire Protection District
Sublette Fire Protection District
West Brooklyn Fire Protection District

**Livingston County**
Chatsworth Fire Protection District
Cullom Fire Protection District
Dwight Fire Protection District
Emington Campus Fire District
Fairbury Rural Fire Protection District
Flanagan Fire Protection District
Forrest-Straun-Wing Fire Protection District
Long Point Fire Protection District
Odell Fire Protection District
Pontiac Fire Protection District
Reading Fire Protection District
Reddick Fire Protection District
Saunemin Fire Protection District

**Logan County**
Atlanta Rural Fire Protection District
Beason Fire District
Elkhart Fire Protection District
Emden Fire Protection District
Hartsburg Fire Protection District
Latham Fire Protection District
Lincoln Rural Fire Protection District
Middletown Fire Protection District
Mt Pulaski Fire Protection District
New Holland Fire Protection District
San Jose Fire Protection District

**Macon County**
Argenta Oreana Fire Protection District
Blue Mound Countryside Fire Protection District
Harristown Fire Protection District
Hickory Point Fire Protection District
Long Creek Fire Protection District
Maroa Countryside Fire Protection District
Mt Zion Fire Protection District
Niantic Fire Protection District
South Macon Fire Protection District
South Wheat Land Fire Protection District
Warrensburg Fire Protection District

**Macoupin County**
Brighton-Betsey Ann Fire District
Bunker Hill Fire Protection District
Girard Fire Protection District
Mt Olive Fire Protection District
Scottville-Modesto Fire Protection District
Staunton Fire District
Virden Fire Protection District

**Madison County**
Alhambra Community Fire Protection District
Cloverleaf East Madison Fire Protection District
Collinsville Fire Protection District
Cottage Hills Fire Protection District
Eagle Park Acres Fire District
Fosterburg Fire Protection District
Ft Russell Fire Protection District
Glen Carbon Fire Protection District
Goffrey Fire Protection District
Grantfork Fire Protection District
Hamel Community Fire Protection District
Highland Pierron Fire Protection District
Holiday Shores Fire Protection District
Kendall Hill Fire Protection District
Long Lake Fire Protection District
Marine Community Fire Protection District
Maryville Fire Protection District
Meadowbrook Fire Protection District
Mitchell Fire Protection District
Mitchell Fire Protection District
Moro Fire Protection District
Moro Fire Protection District
New Douglas Community Fire Protection District
Olive Fire Protection District
Prairie Fire Protection District
Rosewood Heights Fire Protection District
South Roxana Fire Protection District
St Jacob Township Fire Protection District
State Park Place Fire District
Troy Fire Protection District
Worden Fire Protection District

Marion County
Centralia Fire Protection District
Iuka Fire Protection District
Kell Fire Protection District
Kinmundy Alma Fire Protection District
Odin Fire Protection District
Patoka Fire Protection District
Salem Fire Protection District
Sandoval Fire Protection District

Marshall County
Henry Fire Protection District
Lacon-Sparland Fire Protection District
Toluca Fire Protection And Ambulance District
Varma Community Fire Protection District
Wenona Fire Protection District

Mason County
Bath Fire Protection District
Easton Rural Fire Protection District
Forman Fire Protection District
Havana Rural Fire Protection District
Kilbourne Rural Fire District
Mason City Fire District Protection District
Ridge Lake Fire Protection District
San Jose Fire Protection District

Massac County
Massac County Fire District

McDonough County
Blandinsville Fire Township Fire Protection District
Bushnell Fire Protection District
Colchester Fire Protection District
Emmet-Chalmers Fire District
Good Hope-Sciota Fire Protection District

Industry Fire Protection District
New Salem Fire Protection District
New Salem Fire Protection District

McHenry County
Algonquin-Lake In The Hills Fire Protection District
Cary Fire Protection District
Crystal Lake Rural Fire Protection District
Fox River Grove Fire Protection District
Harvard Community Fire Protection District
Hebron Alden Greenwood Fire Prot District
Huntley Fire Protection District
Marengo Fire Protection District
Mchenry Fire Protection District
Nunda Rural Fire Protection District
Richmond Township Fire Protection District
Spring Grove Fire Protection District
Union Fire Protection District
Wonderlake Fire Protection District
Woodstock Rural Fire Protection District

McLean County
Allin Township Fire Protection District
Bellflower Fire Protection District
Bloomington Township Fire Protection District
Carlock Fire Protection District
Chenoa Fire Protection District
Dale Fire Protection District
Danvers Fire Protection District
Downs Old Town Fire Protection District
El Paso Fire Protection District
Ellsworth Fire Protection District
Gridley Fire Protection District
Hudson Fire Protection District
Leroy Fire Protection District
Lexington Community Fire Protection District
Mt Hope Funks Grove Fire Protection District
Octavia Fire Protection District
Randolph Township Fire Protection District
Saybrook Arrowsmith Fire Protection District
Towanda Community Fire Protection District

Menard County
Athens Fire Protection District
Athens/Fancy Fire Protection District
Greenview Community Fire Protection District
Petersburg Community Fire Protection District
Tallula Community Fire Protection District
Mercer County
Aledo Fire Protection District
Green Township Fire & Ambulance Protection District
Joy Community Fire & Ambulance District
New Boston-Eliza Fire Protection District
Rivoli Fire & Ambulance Protection District
Seaton Fire & Ambulance Protection District
Sherrard Community Fire And Ambulance Protection District

Monroe County
Columbia Fire Protection District
Hecker Fire Protection District
Maestystown Fire District
Valmeyer Fire Protection District
Waterloo Rural Fire Protection District

Montgomery County
Coffeen Fire District
Farmersville-Waggoner Fire Protection District
Fillmore Fire Protection District
Raymond Fire Protection District

Morgan County
Franklin Fire Protection District
Meredosia Fire Protection District
Woodson Fire Protection District

Moultrie County
Arthur Rural Fire Protection District
Bethany Fire Protection District
Dora Township Fire Protection District
Lovington Fire Protection District
Sullivan Fire Protection District

Ogle County
Byron Fire Protection District
Forreston Fire Protection District
Leaf River Fire Protection District
Lynnville Fire Protection District
Monroe Township Fire Protection District
Mount Morris Fire Protection District
Ogle-Lee Fire Protection District
Oregon Fire Protection District
Polo Fire Protection District
Stillman Fire Protection District

Peoria County
Akron Princeville Fire Protection District
Brimfield Fire Protection District
Dunlap Fire Protection District
Elmwood Fire Protection District
Limestone Township Fire Protection District
Logan Trivoli Fire Protection District
Oak Grove Fire Protection District
Richwoods Fire Protection District
Timber Hollis Fire Protection District
Tuscarora Fire Protection District
West Peoria Fire Protection District

Perry County
Cutler Fire Protection District
Pinckneyville Fire Protection District
Tamaroa Fire Protection District

Piatt County
Bement Fire Protection District
Cerro Gordo Fire Protection District
Cisco Fire Protection District
Coulterville Community Fire Protection District
Deland Fire Protection District
Hammond Fire Protection District
Mid-Piatt Fire Protection District
Monticello Fire Protection District
Northern Piatt Fire Protection District

Pike County
Barry Fire Protection District
Baylis Fire Protection District
East Pike Fire Protection District
Hull-Kinderhook Fire Protection District
New Canton Fire Protection District
North Pike Fire Protection District
Pleasant Hill Fire Protection District
Rural Griggsville Fire Protection District
Rural Pittsfield Fire Protection District
Spring Creek Fire District

Pope County
Rural Pope County Fire Protection District

Puntnam County
Granville Hennepin Fire Protection District
Magnolia Fire Protection District
Menabb Fire Protection District
Standard Fire Protection District

Randolph County
Baldwin Fire District
Coulterville Community Fire Protection District
Marissa Fire Protection District
Tilden Fire Protection District
<table>
<thead>
<tr>
<th>Richland County</th>
<th>Hickory-Kerton Fire Protection District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Christy Fire Protection District</td>
<td>Schuyler Fire District</td>
</tr>
<tr>
<td>Noble Fire District</td>
<td></td>
</tr>
<tr>
<td>Olney Township Fire Protection District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Rock Island County</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Andalusia Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Barstow Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Blackhawks Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Bowlesburg Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Buffalo Prairie Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Campbell Island Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Coal Valley Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Cordova Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Coyne Center Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>East Moline Rural Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Four Way Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Hillsdale Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Rapids City Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Reynolds Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>South Moline Fire Protection District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sangamon County</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Auburn Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Buffalo Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Chatham Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Curran Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Davenport Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Eastside Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Illiopolis Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Island Grove Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Lake Springfield Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Loami Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Mechanicsburg Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>New Berlin Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Northside Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Pawnee Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Pleasant Plains Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Riverton Area Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Rochester Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Sherman Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>South Lawn Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Southoak Knolls Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Southside Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Western Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Williamson Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Woodside Fire Protection District 1</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Schuyler County</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Browning Fire Protection District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Scott County</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>North Scott Fire Protection District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Shelby County</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cowden Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Findlay Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Moweaqua Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Shelbyville Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Sigel Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Stewardson Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Staunton Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Tower Hill Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Windsor Fire Protection District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>St Clair County</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Brooklyn Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Cahokia Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Camp Jackson Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Churchroad Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Columbia Rural Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Dupo Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>East Side Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Emerald Mound Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Fairview Caseyville Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Freeburg Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>French Village Fire District</td>
<td></td>
</tr>
<tr>
<td>Golden Gardens Fire District</td>
<td></td>
</tr>
<tr>
<td>Hollywood Heights Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Marissa Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Mascoutah Rural Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Midway Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Millstadt Rural Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>New Athens Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Norwest St Clair Fire District</td>
<td></td>
</tr>
<tr>
<td>O’Fallon Shiloh Valley Caseyville Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Prairie Du Pont Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Signal Hill Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Smitton Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>South Side Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>St Clair Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>St. Libory Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>State Park Place Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Summerfield Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>Villa Hills Fire Protection District</td>
<td></td>
</tr>
<tr>
<td>West Side Fire Protection District</td>
<td></td>
</tr>
</tbody>
</table>
Stark County
Bradford Community Fire District
Lafayette Community Fire Protection District
Toulon Community Fire Protection District
Wyoming Community Fire Protection District

Stephenson County
Cedarville Fire Protection District
Dakota Fire Protection District
Davis Fire Protection District
Freeport Rural Fire Protection District
German Valley Fire Protection District
Lena Fire Protection District
Orangeville Fire Protection District
Pearl City Fire Protection District
Rock City Fire Protection District
Winslow Fire Protection District

Tazewell County
Armington Community Fire Protection District
Brush Hill Fire Protection District
Central Fire Protection District 1
Central Groveland Fire Protection District
Cincinnati Fire Protection District
Deer Creek Fire Protection District No 1
Delavan Fire Protection District
Gardena Fire Protection District
Green Valley Fire Protection District
Groveland Central Fire Protection District
Hopedale Fire Protection District
Little Mackinaw Fire Protection District
Mackinaw Fire Protection District
Morton Area Farmers Fire Protection District
Normandale Fire Protection District
Northern Tazewell Fire And Rescue District
Pleasantview Fire Protection District
Powerton Fire Protection District
Schaefferville Fire Protection District
Spring Bay Fire District
Tremont Fire Protection District

Union County
Wolf Lake Fire District

Vermilion County
Allerton Fire Protection District
Bismarck Fire District
Bluegrass Fire Protection District
Carroll Fire Protection District
Catlin Fire Protection District
F M C Fire District
Georgetown Fire Protection District
Kickapoo Fire Protection District
Lynch Fire Protection District
Rankin Fire Protection District
Ridgefarm Fire Protection District
Westville Fire Protection District

Wabash County
Allendale Rural Fire Protection District
Bellmont Rural Fire District
Greater Wabash Rural Fire District

Warren County
Alexis Fire Protection District
Central Warren County Fire Protection District
Little York Fire Protection District
Roseville Fire Protection District
Roseville-Swan-Point Pleasant-Ellison Fire Protection District

Washington County
Addicville Fire Protection District
Ashley Fire Protection District
Hoyleton Community Fire Protection District
Irvington Fire Protection District
Nashville Fire District
Okawville Fire Protection District

Wayne County
Bedford Township Fire Protection District
Fairfield Rural Fire Protection District
Lamard Township Fire Protection District
Mill Shoals Fire Protection District
Orchardville Fire Protection District
Wayne Fire Protection District

White County
Enfield Fire Protection District
Mill Shoals Fire Protection District
Norris City Fire Protection District

Whiteside County
Albany Fire Protection District
Erie Fire Protection District
Fulton Fire Protection District
Prophetstown Fire Protection District
Rock Fall Fire Protection District
Sterling Fire Protection District
Tampico Rural Fire Protection District

Will County
Beecher Fire Protection District
Braidwood Fire Protection District
Channahon Fire Protection District
Crete Fire Protection District
Custer Fire Protection District
East Joliet Fire Protection District
Elwood Fire Protection District
Frankfort Fire Protection District
Homer Fire Protection District
Lemont Fire Protection District
Lockport Fire Protection District
Manhattan Fire Protection District
Mokena Fire Protection District
Monee Fire District
New Lenox Fire Protection District
Northwest Homer Fire District
Peotone Fire Protection District
Plainfield Fire Protection District
Rockdale Fire Protection District
Steger Estate Fire Protection District
Troy Fire Protection District
Wilmington Fire Protection District

**Williamson County**
Lake Egypt Fire Protection District
Williamson County Fire Protection District

**Winnebago County**
Blackhawk Fire Protection District
Cherry Valley Fire Protection District
Durand Fire 1 Fire Protection District
Edgebrook Bradley Heights Fire Protection District

German Valley Fire Protection District
Harlem Roscoe Fire Protection District
New Milford Fire Protection District
North Park Fire Protection District
Northwest Fire Protection District
Pecatonica Fire Protection District
Rock River Fire Protection District
Rockton Fire Protection District
Stillman Fire Protection District
West Suburban Fire Protection District
Win-Bur-Sew Fire Protection District
Winnebago County Fire Protection District 1

**Woodford County**
Benson Fire Protection District
Congerville Rural Fire Protection District
El Paso Fire District
Eureka Fire Protection District
Germantown Fire Pro District
Metamora Rural Fire Protection District
Minonk Fire Protection District
Roanoke Fire Protection District
Secor Fire Protection District
Spring Bay Fire District
FOREST PRESERVE DISTRICTS

OVERVIEW

Downstate forest preserve districts protect and preserve the flora, fauna, and scenic beauty of Illinois forest lands outside of Cook County. These districts maintain such lands in their natural state for the education, pleasure, and recreation of the public. In addition, areas in some districts may be used for flood control and wastewater treatment. Districts are governed by five-member boards of commissioners and may levy property taxes and issue bonds.

STATUTE

<table>
<thead>
<tr>
<th>Statute</th>
<th>Citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>70 ILCS 805/0.001 to 855/2</td>
<td>Effective Date: October 1, 1977</td>
</tr>
</tbody>
</table>

ESTABLISHMENT

Request: Any contiguous area lying totally within one county that contains one or more natural forests or parks and one or more cities, towns or villages may be incorporated as a downstate forest preserve district. A forest preserve district may be proposed in a petition filed by 500 legal voters residing in the proposed district.

Procedure: A hearing is held in circuit court.

Authorization: The proposed district must be approved by a referendum.

Annexation: Territory located in the same county and contiguous to the district may be annexed. Annexation may be proposed in a petition filed by 10% of the legal voters residing in the proposed addition and must be approved by a referendum.

DISSOLUTION

Request: No provision

Procedure: No provision

Authorization: No provision

Disconnection: A petition must be signed by at least 5% of the legal voters residing within the district. A hearing is held in circuit court, and the proposed disconnection must be approved by referendum.

GOVERNANCE

Governing Body: Board of Commissioners

Members: Five members serve staggered five-year terms. Commissioners may be paid a per diem fee not to exceed $36 per day or an annual salary as set by the board, but not to exceed $3,000.

Selection: The county board chair appoints commissioners. When the boundaries of any district are co-extensive with the boundaries of a county, city, village, incorporated town, or sanitary district, the corporate authorities of that government perform the duties of the commissioners.

Key Officials: The board selects a president, secretary and treasurer from among its members.

POWERS

In addition to the usual powers of special districts (see page v), a downstate forest preserve district may acquire land containing natural forests or waterways. It may construct, and operate recreational and cultural facilities, including swimming pools, ice skating rinks, tennis courts, golf courses, ski areas, museums, and botanical gardens. The district has the power of eminent domain. Districts with 100,000 or more population may establish a botanic garden or contract with an existing botanic garden to operate on forest preserve lands with forest preserve monies. Districts that contain a population of 150,000 or more may establish a zoo or contract with an existing zoological society to establish and maintain a zoo on forest preserve land with forest preserve monies.

REVENUE

Corporate Tax: Authorized by the board, the rate limit is 0.06%.
Development of Forests Tax: Authorized by the board, the rate limit is 0.025% in districts with a population between 100,000 and three million. It is to be used for constructing, restoring, improving, and developing forests.

Botanic Garden Tax: Authorized by the board, the rate limit is 0.0048% in districts or counties with a population between 200,000 and three million.

Zoological Park Tax: Authorized by the board, the rate limit is 0.0058% in districts with a population between 150,000 and three million. Districts in Rock Island county may levy at a rate up to 0.01%.

Employee's Annuity and Benefit Fund Tax: Authorized by the board, the rate limit is an amount equal to the employee contributions to the fund two years prior to the tax levy year, multiplied by 1.30.

Bonds and Interest Tax: Authorized by the board, there is no limit, but a referendum may be required under certain circumstances.

Tax Anticipation Warrants: No provision

DEBT
MANAGEMENT
§ 805/13, 805/13.2, 805/18.1 to 805/18.5, 820/1 to 820/8

Revenue Bonds: Authorized by the board, these bonds may be used for the construction and operation of recreational and cultural facilities and must be repaid within 40 years.

General Obligation Bonds: Authorized by the board, these bonds may be used for the acquisition and development of land up to a total of 55,000 acres and must be repaid in 20 years.

Refunding Bonds: Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds and must be repaid within 20 years.

Other Debt: A district may establish funds for the acquisition of land, the operation of a landfill, or to service refunding bonds. Additional debt may be incurred, but must be authorized by referendum.

Total Debt Limit: 2.3% of EAV

FISCAL
PROCEDURE
§ 805/10, 805/13.3, 805/18.5, 50 ILCS 310/2-3

Fiscal Year: Determined by the board

Financial Report: Districts are required to file an annual report, including a financial audit, with the county board. An annual financial report must also be filed with the Illinois Comptroller. Districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

FOREST PRESERVE DISTRICTS IN ILLINOIS

<table>
<thead>
<tr>
<th>Champaign County</th>
<th>Kane County</th>
<th>Ogle County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Champaign County Forest Preserve</td>
<td>Kane County Forest Preserve</td>
<td>Byron Forest Preserve District</td>
</tr>
<tr>
<td>Kane County</td>
<td>Kane County Forest Preserve</td>
<td></td>
</tr>
<tr>
<td>Kankakee County</td>
<td>Kankakee Valley Forest Preserve</td>
<td></td>
</tr>
<tr>
<td>Kendall County</td>
<td>Kendall Forest Preserve District</td>
<td></td>
</tr>
<tr>
<td>Lake County</td>
<td>Lake County Forest Preserve</td>
<td></td>
</tr>
<tr>
<td>Piatt County</td>
<td>Piatt County Forest Preserve District</td>
<td></td>
</tr>
<tr>
<td>Rock Island County</td>
<td>Rock Island County Forest Preserve</td>
<td></td>
</tr>
<tr>
<td>Will County</td>
<td>Will County Forest Preserve District</td>
<td></td>
</tr>
<tr>
<td>Winnebago County</td>
<td>Winnebago County Forest Preserve</td>
<td></td>
</tr>
</tbody>
</table>
# COOK COUNTY FOREST PRESERVE DISTRICT

## Overview

The Cook County Forest Preserve District creates forest preserves in order to protect and preserve the flora, fauna, and natural forests of the area within Cook County. It also consolidates preserves into areas of size and form that are convenient and desirable for public use and economical maintenance. The District may aid in the containment of flood waters and the treatment of wastewater. It is governed by a board of commissioners and may levy taxes and issue bonds.

## Statute Citation

**CITATION**

70 ILCS 810/0.01 to 810/45  
**Effective Date:** October 1, 1977

## Establishment

**§810/3, 810/7, 810/8.3, 810/26**

**Request:** Any contiguous area lying totally within one county which has a population of three million or more and contains one or more natural forests or parks and one or more cities, towns or villages may be incorporated as a forest preserve district. A district may be proposed in a petition filed by 500 legal voters residing in the proposed district.

**Procedure:** A hearing is held in circuit court.

**Authorization:** The proposed district must be approved by a referendum.

**Annexation:** Any territory adjoining the district and located in the same county may become part of the district. Annexation may be requested in a petition signed by at least 10% of the legal voters in the proposed addition.

## Dissolution

**Request:** No provision  
**Procedure:** No provision  
**Authorization:** No provision  
**Disconnection:** No provision

## Governance

**Governing Body:** Board of Commissioners  
**Members:** The Cook County Board of Commissioners is the governing body of the Cook County Forest Preserve District and the president of the county board is the president of the board for the district. The members are not paid an additional amount for serving on the district board.

**Selection:** Not applicable  
**Key officials:** The president of the board is the executive officer of the district.

## Powers

**§810/7 to 810/15, 810/40, 810/43**

The Cook County district has powers similar to downstate districts. The district may acquire land and construct, improve, and maintain wells, power plants, comfort stations, paths, public roads, and other facilities that are necessary or desirable for its purposes. It may also acquire, improve, and maintain waterways. The district may construct, equip, acquire, improve, and operate recreational facilities, including but not limited to swimming pools, ice skating rinks, tennis courts, golf courses, ski areas, and all necessary related facilities. The district has the power of eminent domain and its own property is not subject to eminent domain or condemnation proceedings. The district is authorized to prepare and maintain grounds for a botanic garden; acquire, plant, and display botanic material; and conduct research. It may erect and maintain buildings to be used for the collection and display of animals as customary in zoological parks.

## Revenue

**Corporate Tax:** Authorized by the board, the rate limit is 0.06%.

**Development of Forests Tax:** Authorized by the board, the rate limit is 0.021%. This tax is used for constructing, restoring, reconditioning, improving and developing the district's forests and lands.

**Botanic Garden Tax:** Authorized by the board, the rate limit is 0.015%.
**Zoological Park Tax:** Authorized by the board, the rate limit is 0.035%.

**Employee's Annuity and Benefit Fund Tax:** Authorized by the board, the rate limit is an amount equal to the employee contributions to the fund two years prior to the tax levy year, multiplied by 1.30.

**Bonds and Interest Tax:** Authorized by the board, there is no rate limit. Referendum is required under certain circumstances.

**Tax Anticipation Warrants:** No provision

**Other Revenue:** The district may charge or allow a zoological society to charge an admission fee for entering the district zoo. The proceeds of such a fee must be devoted exclusively to the operation and maintenance of the zoo. All zoos under the control of the forest preserve district must be open to the public for free admission for a period equivalent to 52 days each year.

---

**DEBT MANAGEMENT**

§ 810/21, 810/28, 810/31 to 810/33, 810/42 to 810/42.2, 810/44.1, 820/1

**Revenue Bonds:** Authorized by the board, these bonds may be issued to construct, equip, improve and operate recreational facilities. These bonds must mature within 40 years.

**General Obligation Bonds:** Authorized by the board, these bonds may be issued for the acquisition of land up to a total of 75,000 acres. Bonds for acquisition of additional land or other purposes may be issued if approved by referendum. The bonds must be repaid in 20 years.

**Zoological Park Bonds:** Authorized by the board, bonds may be issued for a zoological park in an amount not to exceed $27.64 million to make capital improvements. The bonds must mature within 20 years.

**Botanical Garden Bonds:** Authorized by the board, these bonds may be issued in an amount not to exceed $7 million to make capital improvements. The bonds must mature within 20 years.

**Working Cash Fund Bonds:** Authorized by the board, these bonds may be issued up to $7 million for the purpose of creating a working cash fund to pay necessary expenses. Bonds may also be issued up to $1.5 million to create a working cash fund to pay expenses related to zoological park operations. These bonds must mature within 20 years.

**Refunding Bonds:** Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds.

**Total Debt Limit:** 0.345% of EAV

---

**FISCAL PROCEDURE**

§ 810/24, 50 ILCS 310/2-3

**Fiscal Year:** January 1 to December 31

**Financial Report:** Accounts for revenue bonds issued for recreational facilities must be audited annually. The District is required to file an annual financial report and audit with the Illinois Comptroller.
| **OVERVIEW** | Hospital districts are established to provide and maintain safe and accessible hospitals within the state. Districts are governed by nine-member boards of trustees, and may levy property taxes and issue bonds. |
| **STATUTE** | **CITATION** |
| 70 ILCS 910/1, to 910/25 | **Effective Date:** July 15, 1949 |
| **ESTABLISHMENT** | **§ 910/5 to 910/8, 910/10** |
| **Request:** A hospital district may be proposed in a petition filed by 2,500 or 10% of the legal voters of a district, whichever is greater. | **Procedure:** A hearing is held in circuit court. **Authorization:** The proposed district must be approved by referendum. **Annexation:** Annexation may be proposed in a petition filed by 10% or 50 legal voters of the district, whichever is less. A hearing is held in circuit court. |
| **DISSOLUTION** | **§ 910/10, 910/25** |
| **Request:** Upon finding that the district is no longer needed, the board may draft a dissolution ordinance. | **Procedure:** The ordinance is sent to the State Comprehensive Health Planning Agency for review and comment and a hearing is held in circuit court. **Authorization:** Dissolution must be approved by referendum. **Disconnection:** Disconnection may be requested in a petition filed by at least 50% of the legal voters within the district. A hearing is held in circuit court and the proposed disconnection must be approved by referendum. |
| **GOVERNANCE** | **§ 910/11, 910/14** |
| **Governing Body:** Board of Directors | **Members:** Nine members serve staggered three-year terms. Board members serve without compensation. **Selection:** Board members are appointed by the county chair. In the case of multi-county districts, members are apportioned among the counties by population. **Key Officials:** The board selects a president from among its members and a secretary and treasurer, who need not be members of the board. |
| **POWERS** | **§ 910/14 to 910/16** |
| In addition to the usual powers of special districts (see page v), hospital districts may establish, construct, acquire, expand, improve and maintain a hospital or hospital facilities either inside or outside its corporate limits. Districts have the power of eminent domain. In addition, districts may establish and administer a program of loans for postsecondary students pursuing degrees in accredited public health-related educational programs at public institutions, provided that they agree to accept employment in the district after graduation. |
| **REVENUE** | **§ 910/20, 910/21** |
| **Corporate Tax:** Authorized by the board, the rate limit is 0.075%. | **Bonds and Interest Tax:** Authorized by the board, there is no rate limit. **Tax Anticipation Warrants:** No provision |
| **DEBT MANAGEMENT** | **§ 910/21 to 910/22** |
| **Revenue Bonds:** Authorized by the board, up to a limit of 1.5% and by referendum thereafter, these bonds may be used to acquire, construct, or improve hospital facilities. They may also be used to refund previous issued revenue bonds and must be repaid in 40 years. **General Obligation Bonds:** Authorized by the board up to a limit of 1.5% and by referendum thereafter, these bonds must be repaid within 20 years. |
**Other Debt:** Authorized by the board, a district may borrow money and issue notes secured by unencumbered accounts. Notes must be repaid in five years, but are not subject to the debt limit.

**Total Debt Limit:** 1.5% of EAV, but may be increased to 5.75% of EAV by referendum.

**Fiscal Procedure**
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Reports:** An annual audit of all financial records is required, but need not be conducted by a CPA. A copy must be filed with the Illinois Comptroller. Districts appropriating $200,000 or more in a fiscal year are also required to file an annual audit with the Comptroller.

**Hospitals Districts in Illinois**

- **Cook County**
  Suburban Cook County Hospital District

- **Crawford County**
  Crawford Hospital District

- **Du Page County**
  Edward Hospital District

- **Fayette County**
  Fayette County Hospital District

- **Franklin County**
  Franklin County Hospital District

- **Hamilton County**
  Hamilton Memorial Hospital District

- **Henry County**
  Henry Hospital District

- **Jersey County**
  Jersey Community Hospital District

- **Jo Daviess County**
  Galena Hospital And Skilled Nursing Care Facility

- **Madison County**
  Wood River Township Hospital District

- **Mason County**
  Mason Hospital District

- **Massac County**
  Massac Memorial Hospital

- **McDonough County**
  McDonough County Hospital District

- **McHenry County**
  Harvard Community Memorial Hospital District

- **Perry County**
  Pinckneyville Community Hospital District

- **Randolph County**
  Randolph Hospital District
  Sparta Community Hospital District

- **Rock Island County**
  Illini Hospital District

- **Schuyler County**
  Sara D Culbertson Hospital District
  Schuyler County Hospital District

- **Union County**
  Union County Hospital District

- **Wabash County**
  Wabash General Hospital District

- **Washington County**
  Washington County Hospital District

- **White County**
  Carmi Hospital District

- **Whiteside County**
  Morrison Community Hospital District
LIBRARY DISTRICTS

OVERVIEW
Library districts establish, support, and maintain public libraries for the general education of Illinois citizens. Districts are governed by seven-member boards of trustees and may levy property taxes and issue bonds.

STATUTE

75 ILCS 16/1-1 to 16/1-50

CITATION
Effective Date: March 31, 1993

ESTABLISHMENT

§ 75 ILCS 16/1-10 to 16/1-15, 75 ILCS 5-10, 16/1545-65

Request: If no tax-supported library exists, a district may be proposed in a petition brought by 100 voters.

Procedure: A hearing is held in circuit court.

Authorization: The district must be approved by referendum. The vote in incorporated and unincorporated areas is tallied separately, and only those areas that receive majority approval join the district. Alternately, in cases where an existing tax-supported public library of a county, municipality, or township wishes to convert to a library district, a petition by the library board may be approved by the corporate authorities without a referendum.

Annexation: Unoccupied territory within the boundaries of a municipality, which consists in whole or in part of private property, may be annexed to the district in a number of ways depending upon the circumstances. In general, annexation may be accomplished by referendum or ordinance.

DISSOLUTION


Request: Dissolution may be requested in a petition signed by 25% or 100 voters, whichever is greater.

Procedure: A hearing is held in circuit court.

Authorization: The proposed dissolution must be approved by referendum.

Disconnection: A request for disconnection may be proposed in a petition signed by 100 voters or a majority if there are fewer than 100 voters in the territory. The proposed disconnection must be approved by referendum. After disconnection, the territory remains liable for its proportionate share of the bonded indebtedness and other outstanding obligations incurred by the district.

GOVERNANCE

§ 75 ILCS 16/30-3 to 16/30-52

Governing Body: Board of Trustees.

Members: Seven members serve staggered four- or six-year terms. Trustees serve without compensation, but may be reimbursed for their expenses.

Selection: Trustees are elected by the public unless a referendum is approved authorizing an appointment process by the governing body(ies) of the relevant county(ies).

Key Officials: The board selects a president, secretary, and treasurer from among its members.

POWERS

§ 75 ILCS 16/30-55

In addition to the usual powers of special districts (see page v), library districts may construct, supervise, and operate library buildings and grounds. In addition, library boards may contract with public or private corporations to provide or receive library service. They may join with the boards of one or more public libraries within Illinois for the maintenance of a common library or common library services for the participants. They have the power of eminent domain.
**REVENUE**

§75 ILCS 16/30-55.10, 16/30-55.12, 16/30-55.20, 16/30-55.25, 16/30-55.30, 15/30-55.32

**Corporate Tax:** Authorized by the board, the rate limit is 0.15%, but may be increased to 0.60% by referendum. A home rule unit library converted to a library district may levy a rate equal to the rate last levied by the home rule unit for library purposes.

**Buildings, Equipment and Maintenance Tax:** Authorized by the board, the rate limit is 0.02%. The levy is subject to a backdoor referendum at the request of 10% of the voters.

**Buildings Tax:** Authorized by referendum, the rate limit is 0.0833%. The levy may not exceed costs for construction and renovation of libraries, and may not be made for more than 10 years.

**Building Reconstruction Tax:** Authorized by referendum, the rate limit is 0.0833%. Funds are used for repair of damage caused by fires or storms.

**Working Cash Fund Tax:** Authorized by the board, the rate limit is 0.05%, but a petition by the greater of 10% or 1,500 of registered voters may bring about a backdoor referendum. The levy may not be made for more than four years, but they need not be consecutive.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** Permitted, up to 85% of the corporate levy.

**DEBT MANAGEMENT**

§ 75 ILCS 16/40-5 to 16/40-50

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum, these bonds may be issued for the purchase, construction, expansion, or renovation of library facilities, and for the purchase of equipment for a facility that has been constructed or expanded within the last five years. The bonds must be repaid with 20 years.

**Other Debt:** Authorized by referendum, a district may borrow money for the purchase or lease of real or personal property, and for construction of appropriate buildings. A district may also refinance loans, provided the principal and interest are repaid within 20 years. A district may also execute a mortgage for up to 75% of the value of a building site, but the loan must be used to purchase the site or renovate the building. The total cost of a library project may be divided into several parts and collected over a specified number of years. The scheduled collection for this fund is appropriated annually, either from the general fund or from a special levy for construction and renovation. The first such levy must be approved by referendum.

**Total Debt Limit:** No provision

**FISCAL PROCEDURE**

§ 50 ILCS 310/2-3

**Fiscal Year:** July 1 to June 30

**Financial Report:** An audit of the treasurer's records must be conducted within 90 days of the end of each fiscal year. Districts with total receipts of $25,000 or more must be audited by a CPA. On or before October 1 of each year, the board is required to file with the Illinois State Librarian a report that includes the district's most recent financial audit. Districts must also file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**LIBRARY DISTRICTS IN ILLINOIS**

<table>
<thead>
<tr>
<th>Adams County</th>
<th>Brown County</th>
<th>Calhoun County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Camp Point Public Library District</td>
<td>Brown Co. Public Library District</td>
<td>South County Public Library District</td>
</tr>
<tr>
<td>Clayton Public Library District</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Four Star Public Library District</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tri-Quincy Area Public Library District</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Alexander County</strong></td>
<td><strong>Bureau County</strong></td>
<td><strong>Carroll County</strong></td>
</tr>
<tr>
<td>Dodge Memorial Public Library District</td>
<td>La Moille-Clarion Public Library District</td>
<td>Chadwick Public Library District</td>
</tr>
<tr>
<td></td>
<td>Ladd Public Library District</td>
<td>Savanna Public Library District</td>
</tr>
<tr>
<td></td>
<td>Mineral Gold Public Library District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ohio Public Library District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Selby Public Library District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Walnut Public Library District</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Brown County</strong></td>
<td><strong>Calhoun County</strong></td>
<td><strong>Carroll County</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Champaign County
Mahomet Public Library District
Philo Public Library District
Tolono Public Library District

Christian County
Assumption Public Library District

Clark County
Marshall Area Public Library District
Martinsville Public Library District
West Union Public Library District

Clinton County
Germantown Public Library District

Cook County
Acor Public Library District
Alsip-Merrionette Park Public Library District
Barrington Public Library District
Bartlett Public Library District
Bedford Park Public Library District
Broadview Public Library District
Crestwood Public Library District
Dixmoor Public Library District
Dolton Public Library District
East Hazel Crest Public Library District
Eisenhower Public Library District
Franklin Park Public Library District
Glenwood-Lynwood Public Library District
Grande Prairie Public Library District
Green Hills Public Library District
Harvey Public Library District
Hodgkins Public Library District
Homewood Public Library District
Indian Trails Public Library District
Justice Public Library District
Kenilworth Public Library District
La Grange Park Public Library District
Lemont Public Library District
Lincolnwood Public Library District
Mayerwood Public Library District
Mc Cook Public Library District
Nancy L. Mc Conathy Public Library District
Niles Public Library District
North Riverside Public Library District
Northlake Public Library District
Orland Hills Public Library District
Palatine Public Library District
Poplar Creek Public Library District
Posen Public Library District
Prairie Trails Public Library District
Prospect Heights Public Library District
Richton Park Public Library District
River Grove Public Library District
Riverdale Public Library District
Schaumburg Public Library District
Steger-So Chicago Heights Public Library District
Stickney-Forest View Public Library District
Summit Public Library District
William Leonard Public Library District
Wilmette Public Library District

Winnetka Public Library District
Worth Public Library District

Crawford County
Palestine Public Library District
Robinson Public Library District

Cumberland County
Neoga Public Library District

Dekalb County
Genoa Public Library District
Sandwich Public Library District
Squaw Grove Public Library District

Dewitt County
Vespasian Warner Public Library District
Weldon Public Library District

Douglas County
Arcola Public Library District
Camargo Township Public Library District

Dupage County
Bensenville Public Library District
Glenside Public Library District
Indian Prairie Public Library District
Lisle Public Library District
Roselle Public Library District
Warrenville Public Library District
West Chicago Public Library District
Wood Dale Public Library District

Ford County
Moyer Public Library District
Piper City Public Library District

Franklin County
Benton Public Library District

Fulton County
Astoria Public Library District
Farmington Public Library District
Lewistown-Carnegie Public Library District
Spoon River Public Library District
Valley Public Library District

Grundy County
Coal City Public Library District
Morris Area Public Library District

Hancock County
Carthage Public Library District
Greater West Central Public Library District
La Harpe Carnegie Public Library District

Hardin County
Rosiclare Public Library District
Henderson County
Henderson Co Public Library District

Henry County
Atkinson Public Library District
Cambridge Public Library District
Clover Public Library District
Galva Public Library District
Geneseo Public Library District
Hooppole Public Library District
Kewanee Public Library District
Twin Rivers Public Library District
Western Public Library District

Iroquois County
Central Citizens' Public Library District
Cissna Park Public Library District
Clifton Public Library District
Gilman Area Public Library District
Milford Public Library District
Onarga Community Public Library District
Sheldon Public Library District

Jackson County
Rick Warren Memorial Public Library District

Jefferson County
C. E. Brehm Public Library District

Jo Daviess
East Dubuque Public Library District
Galena Public Library District

Kane County
Bataavia Public Library District
Dundee Public Library District
Ella Johnson Public Library District
Gail Borden Public Library District
Geneva Public Library District
Kaneville Public Library District
St. Charles Public Library District
Sugar Grove Public Library District
Twin & Country Public Library District

Kankakee County
Bourbonnais Public Library District
Bradley Public Library District
Edward Chipman Public Library District
Mainteno Public Library District

Kendall County
Oswego Public Library District
Plan C Community Public Library District

Knox County
John Mosser Public Library District
Maquon Public Library District
Salem Public Library District
Williamsfield Public Library District

Lake County
Antioch Public Library District
Cook Memorial Public Library District
Ela Area Public Library District
Fox Lake Public Library District
Fremont Public Library District
Grayslake Public Library District
Lake Villa Public Library District
Round Lake Area Public Library District
Vernon Area Public Library District
Warren-Newport Public Library District
Wauconda Public Library District
Zion-Benton Public Library District

LaSalle County
Graves-Hume Public Library District
Lestant Public Library District
Oglesby Public Library District
Robert W. Rowe Public Library District
Seneca Public Library District
Somonauk Public Library District
Utica Public Library District

Lawrence County
Lawrence Public Library District

Lee County
Paw Paw Public Library District

Livingston County
Forrest Public Library District
Odell Public Library District
Prairie Creek Public Library District

Logan County
Atlanta Public Library District
Elkhart Public Library District
Lincoln Public Library District
Mt. Pulaski Public Library District

Macon County
Argenta-Oreana Public Library District
Barclay Public Library District
Blue Mound Memorial Public Library District
Harristown Public Library District
Maroa Public Library District
Mt. Zion Public Library District
South Macon Public Library District

Macoupin County
Grand Prairie Of The West Public Library District

Madison County
Bethalto Public Library District
East Alton Public Library District
Granite City Public Library District
Hartford Public Library District
Hayner Public Library District
Roxana Public Library District
Tri-Township Public Library District
Worden Public Library District

Marion County
Centralia Public Library District

Marshall County
Tolunda Public Library District

Mason County
Havana Public Library District
Manito Public Library District
Mason City Public Library District

McDoungough County
Blainville-Hire Public Library District
Bushnell Public Library District
Colchester Public Library District
Macomb Public Library District

McHenry County
Algonquin Public Library District
Cary Area Public Library District
Fox River Grove Public Library District
Huntley Public Library District
Johnsburg Public Library District
Marengo Public Library District
Mchenry Public Library District
Mchenry-Nunda Public Library District
Nippersink Public Library District
Rural Woodstock Public Library District

McLean County
Golden Prairie Public Library District
Gridley Public Library District
Heyworth Public Library District
Hudson Area Public Library District
Lexington Public Library District
Mt. Hope-Funks Grove Public Library District
Towanda Public Library District

Mercer County
Mercer Carnegie Public Library District
New Windsor Public Library District
Seaton Public Library District
Sherrard Public Library District
Viola Public Library District

Monroe County
Valmeyer Public Library District

Montgomery County
Farmersville-Waggoner Public Library District

Morgan County
M-C River Valley Public Library District

Moultrie County
Arthur Public Library District
Lovingston Public Library District
Marrowbone Public Library District

Ogle County
Bertolet Memorial Public Library District
Byron Public Library District
Flagg-Rochelle Public Library District
Julia Hull Public Library District
Oregon Public Library District

Peoria County
Alpha Park Public Library District
Brimfield Public Library District
Chillicothe Public Library District
Dunlap Public Library District
Lillie M. Evans Public Library District
Morrison-Mary Wiley Public Library District

Piatt County
Atwood-Hammond Public Library District
Hope Welty Public Library District

Putnam County
Putnam County Public Library District

Randolph County
Steeleville Public Library District

Rock Island County
Cordova Public Library District
Hampton Public Library District
Milan-Blackhawk Public Library District
Moore Memorial Public Library District
River Valley Public Library District
Robert R. Jones Public Library District
Rock River Public Library District

Saline County
Carrier Mills-Stonefort Public Library District
Eldorado Memorial Public Library District
Galatia Public Library District
Harrisburg Public Library District

Sangamon County
Chatham Public Library District
Illiopolis & Niantic Public Library District
Rochester Public Library District
Sherman Public Library District
West Sangamon Public Library District

St Clair County
Cahokia Public Library District
Caseyville Public Library District
Daugherty Public Library District
Freeburg Area Public Library District
New Athens Public Library District
Smithton Public Library District

Stark County
Bradford Public Library District
Ira C. Reed Public Library District
Toulon Public Library District
Wyoming Public Library District

Stephenson County
Lena Public Library District
Pearl City Public Library District

Tazewell County
Ayer Public Library District
Creve Coeur Public Library District
<table>
<thead>
<tr>
<th>County</th>
<th>Library Districts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deer Creek</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Fondulac</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Mackinaw</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Morton</td>
<td>Public Library District</td>
</tr>
<tr>
<td>South Pekin</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Tremont</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Union County</td>
<td>Stinson Memorial Public Library District</td>
</tr>
<tr>
<td>Vermillion County</td>
<td>Catlin Public Library District</td>
</tr>
<tr>
<td></td>
<td>Hoopeston Public Library District</td>
</tr>
<tr>
<td></td>
<td>Oakwood Public Library District</td>
</tr>
<tr>
<td></td>
<td>Sidell Public Library District</td>
</tr>
<tr>
<td></td>
<td>Westville Public Library District</td>
</tr>
<tr>
<td>Warren County</td>
<td>Warren County Public Library District</td>
</tr>
<tr>
<td>Washington County</td>
<td>Washington Public Library District</td>
</tr>
<tr>
<td>White County</td>
<td>Norris City Memorial Public Library District</td>
</tr>
<tr>
<td></td>
<td>Albany Public Library District</td>
</tr>
<tr>
<td></td>
<td>Erie Public Library District</td>
</tr>
<tr>
<td></td>
<td>Rock Falls Public Library District</td>
</tr>
<tr>
<td></td>
<td>Schmaling Memorial Public Library District</td>
</tr>
<tr>
<td>Whiteside County</td>
<td>Albany Public Library District</td>
</tr>
<tr>
<td></td>
<td>Erie Public Library District</td>
</tr>
<tr>
<td></td>
<td>Rock Falls Public Library District</td>
</tr>
<tr>
<td></td>
<td>Schmaling Memorial Public Library District</td>
</tr>
<tr>
<td>Will County</td>
<td>Beecher Public Library District</td>
</tr>
<tr>
<td></td>
<td>Crete Public Library District</td>
</tr>
<tr>
<td></td>
<td>Des Plaines Valley Public Library District</td>
</tr>
<tr>
<td></td>
<td>Fossil Ridge Public Library District</td>
</tr>
<tr>
<td></td>
<td>Fountaindale Public Library District</td>
</tr>
<tr>
<td></td>
<td>Frankfort Public Library District</td>
</tr>
<tr>
<td></td>
<td>Homer Township Public Library District</td>
</tr>
<tr>
<td></td>
<td>Manhattan Public Library District</td>
</tr>
<tr>
<td></td>
<td>Mokena Public Library District</td>
</tr>
<tr>
<td></td>
<td>New Lenox Public Library District</td>
</tr>
<tr>
<td></td>
<td>Peotone Public Library District</td>
</tr>
<tr>
<td>Woodford County</td>
<td>Eureka Public Library District</td>
</tr>
<tr>
<td></td>
<td>Illinois Prairie Public Library District</td>
</tr>
<tr>
<td>Plainfield</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Shorewood-Troy</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Three Rivers</td>
<td>Public Library District</td>
</tr>
<tr>
<td>University Park</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Wilmington</td>
<td>Public Library District</td>
</tr>
<tr>
<td>Williamson County</td>
<td>Crab Orchard Public Library District</td>
</tr>
<tr>
<td>Winnebago County</td>
<td>Cherry Valley Public Library District</td>
</tr>
<tr>
<td></td>
<td>North Suburban Public Library District</td>
</tr>
<tr>
<td></td>
<td>Pecatonica Public Library District</td>
</tr>
<tr>
<td></td>
<td>Talcott Free Public Library District</td>
</tr>
<tr>
<td></td>
<td>Winnebago Public Library District</td>
</tr>
<tr>
<td>Woodford County</td>
<td>Eureka Public Library District</td>
</tr>
<tr>
<td></td>
<td>Illinois Prairie Public Library District</td>
</tr>
</tbody>
</table>
# MASS TRANSIT DISTRICTS

## OVERVIEW
Mass transit districts provide public transportation by acquiring, constructing, operating, and maintaining mass transit lines or by subsidizing the service of mass transit. Districts are governed by boards of trustees and may levy a property tax and issue bonds.

## STATUTE
**Citation**
70 ILCS 3610/1 to 3610/9  
**Effective Date:** July 21, 1959

## ESTABLISHMENT
**§ 3610/3 to 3610/3.1, 3610/8.5**

**Request:** A mass transit district may be established by any municipality or county, or by any combination of adjoining municipalities and/or counties. A district may be established by resolution or referendum. By resolution, a proposed district must be approved by the governing bodies of the local governments included in the district. By referendum, a district must be proposed in a petition filed by at least 500 voters.

**Procedure:** A hearing is held in circuit court.

**Authorization:** The proposed district must be approved by referendum.

**Annexation:** Annexation may take place when the district has no tax levy in effect and has no bonded indebtedness. A petition for annexation may be adopted by resolution. It must be approved by a majority vote of the corporate authorities of the municipality or the county board, as well as two-thirds of the members of the district board of trustees.

## DISSOLUTION
**§ 3610/8.4, 3610/9**

**Request:** Upon determining that there is no longer a public need for its transportation services, the board may enact a resolution to dissolve.

**Procedure:** The adopted resolution is sent to the participating counties and municipalities for review.

**Authorization:** The proposed dissolution must be approved by ordinance or resolution by the participating counties and municipalities.

**Disconnection:** Under certain circumstances, landowners may petition the circuit court to disconnect their land from the district. A hearing is held in circuit court and the court makes the final determination.

## GOVERNANCE
**Governing Body:** Board of Trustees

**Members:** Three, five, or seven-member boards serve staggered four-year terms.

**Selection:** In districts created by a single county or municipality, municipal authorities or the county board chair, with the advice and consent of the county board, appoint members. If the district is created by multiple municipalities and/or counties, each appoints one trustee for every 100,000 inhabitants or fraction thereof. Trustees receive compensation of $50 for each day devoted to district business (not to exceed $200 per month), and are reimbursed for their expenses.

**Key Officials:** The board selects a chairman and vice-chairman from among its members.

## POWERS
**§ 3610/3, 3610/5, 3610/5.05**

In addition to the usual powers of special districts (*see page v*), mass transit districts may determine the disposition of transportation routes and ancillary facilities, and establish and amend rate schedules. They may, after establishing or acquiring mass transit facilities, contract with any person or corporation to operate those facilities. These districts have the power of eminent domain.

## REVENUE
**§ 3610/5.1, 3610/5, 3610/5(11)**

**Corporate Tax:** Authorized by the board, the rate limit is 0.05%. It may be increased to 0.25% by referendum. A referendum is required to levy this tax if the district was created after July 1, 1967.

**Bonds and Interest Tax:** No provision

**Tax Anticipation Warrants:** Permitted

---

52
### DEBT MANAGEMENT

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
</table>
| § 3610/5(9) | **Revenue Bonds:** Authorized by the board, these bonds must be repaid solely from revenues derived from operations and within 40 years.  
**General Obligation Bonds:** No provision  
**Total Debt Limit:** No provision |

### FISCAL PROCEDURE

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
</table>
| § 3610/7, 50 ILCS 310/2-3 | **Fiscal Year:** No provision  
**Financial Report:** An audit must be conducted by a CPA within four months of the end of each fiscal year and filed with the Secretary of State and the governing body or bodies that created the district. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller. |

### MASS TRANSIT DISTRICTS IN ILLINOIS

- **Champaign County**
  - Champaign-Urbana Mass Transit District

- **Cook County**
  - Chicago South Suburban Mass Transit District
  - Chicago Transit Authority
  - Metra Commuter Rail Board
  - North Suburban Mass Transit District
  - Nw Suburban Mass Transit District
  - Pace Suburban Board
  - Regional Transportation Authority
  - West Suburban Mass Transit District

- **Hardin County**
  - Rides Mass Transit District

- **Macon County**
  - Decatur Public Transit District

- **Madison County**
  - Madison Mass Transit District

- **Peoria County**
  - Greater Peoria Mass Transit District
  - Greater Peoria Mass Transit District 1

- **Rock Island County**
  - Rock Island County Metro
  - Mass Transit District

- **Sangamon County**
  - Springfield Mass Transit District

- **St Clair County**
  - Metro-East Transit District

- **Tazewell County**
  - East Peoria Mass Transit District

- **Winnebago County**
  - Rockford Mass Transit District
# METRO EAST MASS TRANSIT DISTRICT

## OVERVIEW

The Metro East Mass Transit District (now known as the Madison County Transit District) may be composed of Madison, St. Clair or Monroe Counties or any combination thereof. The district may establish or acquire mass transit facilities. The district is governed by a five-member board of trustees and may levy a sales tax and issue bonds.

## STATUTE

<table>
<thead>
<tr>
<th>STATUTE</th>
<th>CITATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>70 ILCS 3610/1 to 3610/9</td>
<td>Effective Date: July 21, 1959</td>
</tr>
</tbody>
</table>

## ESTABLISHMENT

| Request: A Metro East Mass Transit District may be created in one or more of the following counties: Madison, St. Clair, and Monroe. It must include those townships and municipalities which were served by regularly scheduled mass transit routes operated by an interstate transportation authority on June 1, 1980. It may also include other townships, municipalities and unincorporated areas. |
| Procedure: A district may be created by ordinance passed by a majority of the members of the corporate bodies wishing to participate. |
| Authorization: The proposed district must be approved by referendum. |
| Annexation: Territory contiguous to the metropolitan area may be annexed to the authority. The county board of the county in which the proposed addition is located drafts an ordinance which is then subject to referendum in the area to be annexed. |

## DISSOLUTION

| Request: The board may request dissolution when it determines that there is no longer a public need for its transportation services. |
| Procedure: The board passes a resolution to propose termination of the district to the participating counties and municipalities that created the district. |
| Authorization: If those counties and municipalities authorize the discontinuance of the district by resolution or ordinance, the district is dissolved. |
| Disconnection: Under certain circumstances, landowners may petition the circuit court to disconnect their land from the district. The court holds a hearing and determines whether the land may be disconnected. Any county may end its participation in a Metro East Mass Transit District by resolution which must be approved by a majority vote of the applicable county board. |

## GOVERNANCE

| Governing Body: Board of Trustees |
| Members: Five members serve staggered four-year terms. |
| Selection: In a district created by a single county, the trustees must include: a mayor of a municipality within the county; a township supervisor from the county; or in a Commission county, another mayor; the county board chairman another county board member he or she designates; and two members of the general public. |
| Key Officials: The board selects a chairman and vice-chairman from among its members. |

## POWERS

In addition to the usual powers of special districts (see page v), the board may determine the disposition of transportation routes and ancillary facilities, and establish and amend rate schedules. It may, after establishing or acquiring mass transit facilities, contract with any person or corporation to operate those facilities. The board has the power of eminent domain.

## REVENUE

| Corporate Tax: Authorized by referendum, the rate limit is 0.25%. |
| Retailers' Occupation Tax: Authorized by the board, the rate limit is 0.25% of gross receipts. |
| Replacement Vehicle Tax: Authorized by the board, the rate is $50 per passenger car. |
**Bonds and Interest Tax:** No provision

**Tax Anticipation Warrants:** Permitted

### DEBT MANAGEMENT

§ 3610/5(9)

**Revenue Bonds:** Authorized by referendum, bonds must be repaid solely from revenues derived from operations and within 40 years.

**General Obligation Bonds:** No provision

**Total Debt Limit:** No provision

### FISCAL PROCEDURE

§ 3610/7, 50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** An audit must be conducted by a CPA within four months of the end of each fiscal year and filed with the Secretary of State and the governing body or bodies that created the district. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.
The Regional Transportation Authority (RTA) was created by a special referendum to provide public transportation in Cook, DuPage, Kane, Lake, McHenry and Will Counties. The RTA is governed by a 13-member board of directors and it may levy numerous sales taxes and issue a variety of bonds and notes. It does not levy property taxes. Within the RTA are three service boards: the Suburban Bus Division (3615/3B.01), the Commuter Rail Division (3615/3A.01), and the Chicago Transit Authority (3605/3). All the service boards have their own governing bodies and may direct the RTA board to issue working cash notes on their behalf.

**STATUTE CITATION**

70 ILCS 3615/1.01 to 3615/5.05

Effective Date: December 12, 1973

**ESTABLISHMENT**

§ 3615/1.04, 3615/1.05, 3615/3.06

Request: Not applicable

Procedure: Not applicable

Authorization: The RTA was created by a special referendum of the electors in the metropolitan region.

Annexation: Any other territory contiguous to the metropolitan region may be annexed by the authority after the county board of the county where the territory is located adopts an ordinance and a referendum is approved by voters in the area to be annexed.

**DISSOLUTION**

§ 3615/5.05

Request: No provision

Procedure: No provision

Authorization: No provision

Disconnection: The county board of the county of DuPage, Kane, Lake, McHenry, or Will may adopt an ordinance that terminates the powers of the authority and the suburban bus division in that county and that proposition must be approved by referendum.

**GOVERNANCE**

§ 3615/3.01 to 3615/3.05, 3615/3A.02 to 3615/3A.07, 3615/3B.02 to 3615/3B.07, 3615/4.01a

Governing Body: Board of Directors

Members: Thirteen members serve staggered five-year terms. Each director including the chairman is paid $25,000 annually.

Selection: Four members are appointed by the mayor of Chicago; four members are appointed by the Cook County Board from outside of Chicago; two members are appointed through the concurrence of the chairs of the county boards of Kane, Lake, McHenry and Will Counties; one member is appointed by the DuPage County Board; and the chair of the Chicago Transit Authority is a board member.

Key Officials: The first chairman was appointed by the governor, but now the board appoints a non-board member as chair by concurrence of three-fourths of the directors. The board also selects a secretary and a treasurer who need not be members of the board.

**POWERS**

3615/2.01 to 3615/2.13

3615/2.20 to 3615/2.22

A service board may provide public transportation by operating public transportation facilities or it may enter into agreements with public or private entities to operate those facilities. A service board or the authority may for the benefit of a service board, construct or acquire any public transportation facility. The authority may enter into agreements that help to provide transportation between places in and outside the metropolitan region including Indiana and Wisconsin. The authority has the power of eminent domain.
**Revenue**
§3615/4.02 to 3615/4.03.1

**Corporate Tax:** No provision

**Public Transportation Tax:** Authorized by the board, the rate limit is 5% of gross receipts. The tax is imposed on all persons in the metropolitan region selling motor fuel at retail.

**Motor Fuel Tax:** Authorized by the board, the rate limit is 5% of gross receipts. The tax is imposed on the privilege of using motor fuel for the operation of a motor vehicle in the metropolitan region.

**Parking Tax:** Authorized by the board, there is no rate limit. The tax is imposed on the privilege of parking motor vehicles at off-street parking facilities in the metropolitan region at which a fee is charged.

**Retailers' Occupation Tax:** Authorized by the board, the tax rate for food consumed off-the-premises is 1% while the rate for other taxable sales is 0.75% in Cook County and 0.25% in DuPage, Kane, Lake, McHenry, and Will Counties.

**Replacement Vehicle Tax:** Authorized by the board, the rate is $50 on any passenger car purchased within the metropolitan region by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim.

**Auto Rental Tax:** Authorized by the board, the rate is 1% of gross receipts in Cook County and 0.25% of gross receipts in DuPage, Kane, Lake, McHenry, and Will Counties. The tax is imposed upon all persons engaged in the business of renting automobiles in the metropolitan region.

**Bonds and Interest Tax:** No provision

**Tax Anticipation Warrants:** The board may issue working cash notes in anticipation of its tax receipts up to $100 million. The notes must mature within 18 months.

**Other Revenue:** The board may apply for, receive, and expend grants, loans, or other funds from any agency or department of the State of Illinois, the federal government, or any unit of local government.

**Debt Management**
§3615/4.04

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by the board, these bonds may be issued for several purposes including: paying for construction or acquisition of any public transportation facilities and any related expenses. They must mature within 40 years.

**Total Debt Limit:** $500 million

**Fiscal Procedure**
§ 3615/4.01, 3615/4.05

**Fiscal Year:** January 1 to December 31

**Financial Report:** The board must prepare a detailed report that consolidates the audits of the service boards; includes evaluations of public transportation in the metropolitan region and of the authority's activities, and financial statements of the authority's and the service boards' which must be audited by an independent CPA. A copy must be filed with numerous entities including the governor, comptroller, speaker and minority leader of the House of Representatives, president and minority leader of the Senate, mayor of Chicago, and the president or chairman of the county board of each county in the metropolitan region.
MOSQUITO ABATEMENT DISTRICTS

OVERVIEW
Mosquito abatement districts are responsible for the extermination of mosquitoes, flies or other insects within the district. Districts are governed by five-member boards and may levy a property tax, but they do not have bonding authority.

STATUTE

<table>
<thead>
<tr>
<th>STATUTE</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>ESTABLISHMENT</td>
<td>§ 1005/1 to 1005/3, 1005/10</td>
</tr>
<tr>
<td>Request:</td>
<td>A mosquito abatement district may be established in any territory with over 300 inhabitants so long as none of the territory is located in an already existing abatement district. A district may be proposed in a petition signed by at least 25 legal voters residing in the proposed district and 5% of the legal voters in each of the cities, villages and incorporated towns to be included in the district.</td>
</tr>
<tr>
<td>Procedure:</td>
<td>A hearing is held in circuit court.</td>
</tr>
<tr>
<td>Authorization:</td>
<td>The proposed district must be approved by referendum.</td>
</tr>
<tr>
<td>Annexation:</td>
<td>Annexation may be requested in a petition signed by a majority of the legal voters and by the owners of record of more than half of the taxable property in the territory. The petition is filed with the trustees of the district. The proposed annexation may be approved by resolution or referendum.</td>
</tr>
</tbody>
</table>

DISSOLUTION

| DISSOLUTION         | § 1005/11 to 1005/13A                                                  |
| Request:            | Dissolution may be requested in a petition signed by at least 25 legal voters in the district and 5% of the legal voters in each of the cities, villages, and incorporated towns of the district. |
| Procedure:          | A hearing is held in circuit court.                                     |
| Authorization:      | Proposed dissolution is subject to a referendum. A district that exists wholly within a county of under one million in population and that levies a tax for mosquito abatement may be dissolved by action of the county board. |
| Disconnection:      | Owner(s) of record within the district, under certain circumstances, may withdraw from the district by filing a petition with the court, which then conducts a hearing and makes a final determination. |

GOVERNANCE

| GOVERNANCE          | § 1005/5 to 1005/7                                                     |
| Governing Body:     | Board of Trustees                                                      |
| Members:            | Five-member boards serve staggered four-year terms.                    |
| Selection:          | Trustees are appointed by the presiding officer of the township, county or municipality, depending upon the district's location. When the district is located in multiple counties or municipalities representation is proportional. |
| Key Officials:      | The board selects a president, secretary and treasurer from among its members. |

POWERS

| POWERS              | § 1005/6 to 1005/7                                                    |
| In addition to the usual powers of special districts (see page v), mosquito abatement districts may take all necessary steps for the extermination of mosquitoes, flies, or other insects within the district. These may include constructing, repairing, and maintaining levees, cuts, canals, or channels within the district. Districts have the power of eminent domain. |

REVENUE

| REVENUE             | § 1005/9                                                               |
| Corporate Tax:      | Authorized by the board, the rate limit is 0.025% or the limit in effect on July 1, 1967, whichever is greater. |
| Bonds and Interest Tax: | No provision               |
| Tax Anticipation Warrants: | No provision               |
DEBT MANAGEMENT § 1005/9.1

Revenue Bonds: No provision
General Obligation Bonds: No provision
Other Debt: A district may establish a fund by accumulating part of its tax levy—up to 0.005% of EAV—for capital improvements, repairs, and replacements.
Total Debt Limit: No provision

FISCAL PROCEDURE § 1005/6, 50 ILCS 310/2-3

Fiscal Year: No provision
Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

MOSQUITO ABATEMENT DISTRICTS IN ILLINOIS

Alexander County
Cairo Mosquito Abatement District

Cook County
Des Plaines Valley Mosquito Abatement District
North Shore Mosquito Abatement District
Northwest Mosquito Abatement District
South Cook County Mosquito Abatement District

Du Page County
Clarendon-Blackhawk Mosquito Abatement District
Glen Ellyn Mosquito Abatement District
West Chicago Mosquito District
Wheaton Mosquito Abatement District

Fayette County
Fayette Mosquito Abatement District

Franklin County
West Frankfort Mosquito Abatement District

Jackson County
Carbondale Mosquito Abatement District

Lake County
Lake Bluff Mosquito Abatement District
South Lake Mosquito Abatement District

Macon County
Macon Mosquito Abatement District

St Clair County
Dupo Mosquito Abatement District

Stephenson County
Freeport Mosquito Abatement District

Will County
Romeoville Mosquito Abatement District

Williamson County
Herrin Mosquito Abatement District
### Overview

Multi-township assessment districts are responsible for the assessment of real property in townships with less than 1,000 population and other townships electing to use these provisions. Districts are governed by boards of trustees and may levy a property tax, but they do not have bonding authority.

### Statute

**Citation Effective Date:** January 1, 1980

### Establishment

**§ 200/2-10 to 200/2-15**

- **Request:** Not applicable
- **Procedure:** Following a decennial census, townships of less than 1,000 in population are required to form multi-township assessment districts. If two or more such townships are contiguous and have a combined population of at least 1,000 residents, they must form a multi-township assessment district. If one such township is not contiguous to another or if two such townships are contiguous but have a combined population of less than 1,000 residents, the township(s) must form a multi-township assessment district with a contiguous township having a population of at least 1,000 residents. Any two or more contiguous townships may at any time form a multi-township assessment district by a majority vote of their respective boards of trustees.
- **Authorization:** Not applicable
- **Annexation:** No provision

### Dissolution

**§ 200/2-35, 200/2-40**

- **Request:** No provision
- **Procedure:** No provision
- **Authorization:** No provision
- **Disconnection:** Following a decennial census, a township with 1,000 or more population may be disconnected from a district—provided the district still contains two or more townships or a combined population of at least 1,000 residents. A petition for disconnection must be signed by 10% of the registered voters of the township, and approved by the township board of trustees.

### Governance

**§ 200/2-20**

- **Governing Body:** Board of Trustees
- **Members:** The board is made up of the township supervisors and township clerks of the townships composing the district.
- **Selection:** Not applicable
- **Key Officials:** Members of the governing body select a chairman, clerk, and treasurer. In addition, the multi-township assessor is elected by the voters of the townships composing the multi-township assessment district.

### Powers

**§ 200/2-20**

The board has no powers and duties with respect to property tax assessment except to determine and approve the budget of the multi-township assessor and to levy property taxes for that budget. It does not have the power to approve or disapprove personnel of the multi-township assessor. The assessor may expend monies for the preparation, establishment, and maintenance of a detailed property record system.

### Revenue

**§ 200/2-30, 200/2-70, 200/2-80**

- **Corporate Tax:** Authorized by the board, there is no rate limit. The levy must be sufficient to meet the needs of the multi-township assessor.
- **Bonds and Interest Tax:** No provision
- **Tax Anticipation Warrants:** No provision
**DEBT MANAGEMENT**

- **Revenue Bonds:** No provision
- **General Obligation:** No provision
- **Total Debt Limit:** No provision

**FISCAL PROCEDURE**

§35 ILCS 200/2-70 to 80, 50 ILCS 310/2-3

- **Fiscal Year:** The multi-township assessor must submit a budget to the board at least 60 days before township taxes are levied.
- **Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**MULTI-TOWNSHIP ASSESSMENT DISTRICTS IN ILLINOIS**

<table>
<thead>
<tr>
<th>Adams County</th>
<th>Christian County</th>
<th>Texas-Tunbridge Multi-Township District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
<td>Wapella-Wilson Multi-Township District</td>
</tr>
<tr>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #3</td>
<td>Multi-Township District #3</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #4</td>
<td>Multi-Township District #4</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #5</td>
<td>Multi-Township District #5</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #6</td>
<td>Multi-Township District #6</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #7</td>
<td>Multi-Township District #7</td>
<td></td>
</tr>
<tr>
<td>Bond County</td>
<td>Clark County</td>
<td><strong>Douglas County</strong></td>
</tr>
<tr>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
</tr>
<tr>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
</tr>
<tr>
<td>Boone County</td>
<td>Clay County</td>
<td><strong>Edgar County</strong></td>
</tr>
<tr>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
</tr>
<tr>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
</tr>
<tr>
<td>Brown County</td>
<td>Clinton County</td>
<td>Multi-Township District #3</td>
</tr>
<tr>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
<td>Multi-Township District #3</td>
</tr>
<tr>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
<td>Multi-Township District #4</td>
</tr>
<tr>
<td>Bureau County</td>
<td>Coles County</td>
<td>Multi-Township District #5</td>
</tr>
<tr>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
<td>Multi-Township District #5</td>
</tr>
<tr>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
<td>Multi-Township District #6</td>
</tr>
<tr>
<td>Multi-Township District #3</td>
<td>Multi-Township District #3</td>
<td>Multi-Township District #7</td>
</tr>
<tr>
<td>Multi-Township District #4</td>
<td>Multi-Township District #4</td>
<td>Multi-Township District #8</td>
</tr>
<tr>
<td>Multi-Township District #5</td>
<td>Multi-Township District #5</td>
<td>Multi-Township District #9</td>
</tr>
<tr>
<td>Multi-Township District #6</td>
<td>Multi-Township District #6</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #7</td>
<td>Multi-Township District #7</td>
<td></td>
</tr>
<tr>
<td>Carroll County</td>
<td>Crawford County</td>
<td><strong>Effingham County</strong></td>
</tr>
<tr>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
<td>Banner-Liberty-Moccasin Townships</td>
</tr>
<tr>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
<td>Jackson-Mason Townships</td>
</tr>
<tr>
<td>Multi-Township District #3</td>
<td>Multi-Township District #3</td>
<td>Lucas-Union Townships</td>
</tr>
<tr>
<td>Multi-Township District #4</td>
<td>Multi-Township District #4</td>
<td>Mound-West Townships</td>
</tr>
<tr>
<td>Multi-Township District #5</td>
<td>Multi-Township District #5</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #6</td>
<td>Multi-Township District #6</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #7</td>
<td>Multi-Township District #7</td>
<td></td>
</tr>
<tr>
<td>Cass County</td>
<td>Cumberland County</td>
<td><strong>Fayette County</strong></td>
</tr>
<tr>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
<td>Multi-Township District #1</td>
</tr>
<tr>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
<td>Multi-Township District #2</td>
</tr>
<tr>
<td>Multi-Township District #3</td>
<td>Multi-Township District #3</td>
<td>Multi-Township District #3</td>
</tr>
<tr>
<td>Multi-Township District #4</td>
<td>Multi-Township District #4</td>
<td>Multi-Township District #4</td>
</tr>
<tr>
<td>Multi-Township District #5</td>
<td>Multi-Township District #5</td>
<td>Multi-Township District #5</td>
</tr>
<tr>
<td><strong>Champaign County</strong></td>
<td>DeKalb County</td>
<td>Multi-Township District #6</td>
</tr>
<tr>
<td>Multi-Township District #1</td>
<td>Afton-Pierce Multi-Township</td>
<td>Sullivant-Peach Orchard #4</td>
</tr>
<tr>
<td>Multi-Township District #2</td>
<td>Milan-Malta Multi-Township</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #3</td>
<td>Paw Paw-Shabbona Multi-Township</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #4</td>
<td>South Grove-Mayfield Multi-Township</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #5</td>
<td>Victor-Semouncak Multi-Township</td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #6</td>
<td><strong>DeWitt County</strong></td>
<td></td>
</tr>
<tr>
<td>Multi-Township District #7</td>
<td>Barnett-Waynesville Multi-Township District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Creek-Nixon Multi-Township District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>DeWitt-Harp-Rutledge Multi-Township District</td>
<td></td>
</tr>
</tbody>
</table>

| Franklin County | **Fulton County** |
| Cave-Eastern Assessment District | Banner-Orion MTAD |
| Ewing-Northern Assessment District | Cass-Farmers-Bernadotte MTAD |
| Goode-Barren Assessment District | Ellisville-Young Hickory MTAD |
| | Fairview-Joshua MTAD |
| | Isabel-Woodland-Kerton MTAD |
| | Lee-Deerfield-Harris MTAD |
| | Liverpool-Waterford MTAD |

**Fiscal Year:** The multi-township assessor must submit a budget to the board at least 60 days before township taxes are levied.

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.
| Gallatin County | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
| Greene County  | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
| Grundy County  | Felix-Maine Multi-Township Assessment District |
|                | Garfield-Goodfarm Multi-Township Assessment District |
| Hamilton County| Multi-Township Tax Assessment District |
| Hancock County | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
| Henry County   | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
|                | Multi-Township District #6 |
|                | Multi-Township District #7 |
|                | Multi-Township District #8 |
|                | Multi-Township District #9 |
| Henderson County| Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
| Iroquois County| Ash Grove-Crescent Multi-Township District |
|                | Ashkum-Milks Grove |
|                | Multi-Township District |
|                | Beaver-Concord Multi-Township District |
|                | Beaverville-Papineau |
|                | Danforth-Iroquois |
|                | Multi-Township District |
|                | Fountain Creek-Pigeon Grove |
|                | Multi-Township District |
|                | Lovejoy-Prairie Green |
|                | Multi-Township District |
|                | Milford-Stockland Multi-Township District |
|                | Onarga-Ridgeeland Multi-Township District |
| Jackson County | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
| Jasper County  | Multi-Township District #1 |

| Jefferson County| Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
| Jersey County  | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
| JoDaviess County| Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
|                | Multi-Township District #6 |
|                | Multi-Township District #7 |
| Kankakee County| Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
| Kendall County | Multi-Township District #1 |
| Knox County    | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
|                | Multi-Township District #6 |
|                | Multi-Township District #7 |
|                | Multi-Township District #8 |
| LaSalle County | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
|                | Multi-Township District #6 |
|                | Multi-Township District #7 |
|                | Multi-Township District #8 |
| Lawrence County| Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
| Lee County     | Alto-Reynolds-Viola-Willow Creek Multi-Township District |
|                | Amboy-Lee Center Multi-Township District |
|                | Ashton-Bradford Multi-Township District |
|                | China-Nachusa Multi-Township District |
|                | East Grove-Hamilton-Marion Harmon-Nelson Harmon-Nelson Multi-Township District |
|                | May-Sublette Multi-Township District |
| Livingston County| Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
|                | Multi-Township District #6 |
|                | Multi-Township District #7 |
|                | Multi-Township District #8 |
|                | Multi-Township District #9 |
|                | Multi-Township District #10 |
| Logan County   | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
|                | Multi-Township District #6 |
|                | Multi-Township District #7 |
| McDonough County| Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
|                | Multi-Township District #6 |
|                | Multi-Township District #7 |
| McLean County  | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
| Macon County   | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
| Macoupin County| Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
| Madison County | Lee-New Douglas Multi-Township District |
| Marion County  | Multi-Township District #1 |
|                | Multi-Township District #2 |
|                | Multi-Township District #3 |
|                | Multi-Township District #4 |
|                | Multi-Township District #5 |
|                | Multi-Township District #6 |
| Marshall County| Multi-Township District #1 |
Multi-Township District #2
Multi-Township District #3

**Mason County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4
- Multi-Township District #5

**Mercer County**
- Abington-Keithsburg-Ohio Grove Multi-Township District
- Perryton-Duncan-Eliza Multi-Township District
- North Henderson-Suez Multi-Township District

**Montgomery County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4
- Multi-Township District #5
- Multi-Township District #6

**Moultrie County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3

**Ogle County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4
- Multi-Township District #5
- Multi-Township District #6
- Multi-Township District #7
- Multi-Township District #8

**Peoria County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4

**Piatt County**
- Multi-Township District #1

**Pike County**
- Atlas-Martinsburg Multi-Township District
- Detroit-Montezuma Multi-Township District
- Fairmount-Perry-Chambursburg Multi-Township District
- Griggsville-Flint Multi-Township District
- Hadley-New Salem Multi-Township District
- Levee-Kinderhook-Cincinnati Multi-Township District
- Newburg-Hardin Multi-Township District

**Pearl-Spring Creek Multi-Township District**
- Pleasant Hill-Ross Multi-Township District
- Pleasant Vale-Derry Multi-Township District

**Putnam County**
- Multi-Township District #1

**Richland County**
- Multi-Township District #1
- Multi-Township District #2

**Rock Island County**
- Buffalo Prairie-Drury Multi-Township District
- Zuma-Canoe Creek Multi-Township District

**Saline County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4

**Sangamon County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4
- Multi-Township District #5
- Multi-Township District #6

**Schuyler County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4

**Shelby County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4
- Multi-Township District #5
- Multi-Township District #6
- Multi-Township District #7
- Multi-Township District #8

**Stark County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3

**Stephenson County**
- Dakota-Rock Grove Multi-Township District
- Erin-Kent Multi-Township District
- Loran Jefferson Multi-Township District
- Waddams-Winslow Multi-Township District

**Tazewell County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4

**Vermilion County**
- Carroll-Jamaica Multi-Assessors District
- Love-McKendree Multi-Assessors District
- Middlefork-Pilot Multi-Assessors District

**Warren County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4
- Multi-Township District #5

**Washington County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4

**Wayne County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3

**White County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3

**Whiteside County**
- Multi-Township District #1
- Multi-Township District #2
- Multi-Township District #3
- Multi-Township District #4
- Multi-Township District #5
- Multi-Township District #10
- Multi-Township District #12
- Multi-Township District #13
- Multi-Township District #15

**Will County**
- Florence-Wilton Multi-Township District

**Winnebago County**
- Burritt-Harrison Multi-Township District
- Durand-Laona Multi-Township District

**Woodford County**
- Cazenoia-Partridge Multi-Township District
- Greene-Panola-Linn & Clayton Multi-Township District
- Olio-Cruger Multi-Township District
- Palestine-Kansas Multi-Township District
MUSEUM DISTRICTS

OVERVIEW
Museum districts are established to protect and preserve historical sites and to establish museums in order to promote public awareness and education. Districts are governed by five-member boards of commissioners and may levy property taxes and issue bonds.

STATUTE

CITATION
70 ILCS 1105/0.01 to 1105/26
Effective Date: September 1, 1989

ESTABLISHMENT
§ 1105/3 to 1105/5, 1105/23
Request: A museum district may be created in a contiguous area that has a population of less than two million, lies within a single county and contains at least one historical site and one municipality. A district may be proposed in a petition filed by at least 200 voters.
Procedure: A hearing is held in circuit court.
Authorization: The proposed district must be approved by referendum.
Annexation: Any territory adjoining a museum district and situated in the same county as the district may become a part of the district. Annexation may be requested in a petition filed by not less than 10% of the legal voters residing within the territory to be annexed. It must be approved by referendum.

DISSOLUTION
Request: No provision
Procedure: No provision
Authorization: No provision
Disconnection: No provision

GOVERNANCE
§ 1105/6 to 1105/9, 1105/11
Governing Body: Board of Commissioners
Members: Five members serve staggered five-year terms. Commissioners do not receive compensation but may be reimbursed for expenses.
Selection: Commissioners are appointed by the county board chair. If the boundaries of a district are the same as the boundaries of a county or municipality, the corporate authorities of the county or municipality have the power to perform the duties of the board.
Key Officials: The board selects a president, secretary and treasurer from among its members. If the corporate authorities of a county or municipality act as the governing body of a district, the person exercising the powers of the president of the board appoints a secretary and treasurer.

POWERS
§ 1105/7 to 1105/9
In addition to the usual powers of special districts (see page v), museum districts have the power to acquire, improve, and maintain an interest in lands containing historical sites. They may construct, improve, and maintain wells, power plants, comfort stations, paths, public roads, and other facilities that are necessary or desirable for its purposes. Districts have the power of eminent domain.

REVENUE
§ 1105/17 to 1105/18
Corporate Tax: Authorized by the board, the rate limit is 0.02%.
Construction and Development Tax: Authorized by the board, the rate limit is 0.05% in districts with a population between 100,000 and two million. Funds are used to construct, restore, and acquire improvements and develop historical sites with related lands and facilities.
Bonds and Interest Tax: Authorized by the board, there is no rate limit.
Tax Anticipation Warrants: No provision
**DEBT MANAGEMENT**

§ 1105/17

<table>
<thead>
<tr>
<th>Revenue Bonds:</th>
<th>No provision</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Obligation Bonds:</td>
<td>Authorized by the board, bonds may be issued up to 0.3% of EAV for the development of historical sites, related lands and facilities. The bonds must be repaid within 20 years. Bonds issued for purposes other than the acquisition of historical sites must be approved by referendum.</td>
</tr>
<tr>
<td>Total Debt Limit:</td>
<td>1.5% of EAV</td>
</tr>
</tbody>
</table>

**FISCAL PROCEDURE**

§ 1105/15, 1105/20, 30 ILCS 310/2-3

<table>
<thead>
<tr>
<th>Fiscal Year:</th>
<th>The board determines the fiscal year for the district.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report:</td>
<td>The board must file an annual report of its revenues and expenditures with the county board. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.</td>
</tr>
</tbody>
</table>

**MUSEUM DISTRICTS IN ILLINOIS**

**Ogle County**  
Byron Museum District
**COUNTY HISTORICAL MUSEUM DISTRICTS**

| **OVERVIEW** | County historical museum districts collect and curate materials that help establish or illustrate the history of the county with regard to its exploration, settlement, and development. They are responsible for preserving and guaranteeing public access to the collection and take an active role in the preservation of historical buildings, monuments, and markers. The districts are governed by five-member boards of trustees and may levy property taxes and borrow money to acquire real or personal property. They do not have bonding authority. |
| **STATUTE** | 55 ILCS 5/5-31001 to 5/5-31021  |
| **CITATION** | Effective Date: January 1, 1990 |
| **ESTABLISHMENT** | Request: A county historical museum district may be composed of any county or up to five contiguous counties with the following exceptions: 1) counties with more than one million in population, 2) counties organized as forest preserve districts, and 3) counties that have levied taxes in support of an historical museum (as authorized by §5/6-23001) in any three of the past five years. A county historical museum district may be proposed in a petition signed by at least 1% of the voters in each county comprising the proposed district.  |
| | Procedure: The Illinois State Museum must approve multi-county districts. A hearing is held in circuit court.  |
| | Authorization: A proposed district must be approved by referendum.  |
| | Annexation: No provision |
| **DISSOLUTION** | Request: If the district has been in existence for at least three years, dissolution may be requested in a petition signed by at least 5% of legal voters.  |
| | Procedure: A hearing is held in circuit court.  |
| | Authorization: A proposed dissolution must be approved by referendum. If the proposition is approved, the board must convey all property within 12 months, except real property, to either the Illinois State Museum, or another organization that is approved by the state museum director. Any remaining property may then be conveyed to the county board. The state museum must also approve of any conveyance of real property. Any money remaining after all the debts of the district have been paid must go to the county comprising the district. If the district is located in more than one county then the money is paid to each county on a pro rata basis.  |
| | Disconnection: No provision |
| **GOVERNANCE** | Governing Body: Board of Trustees  |
| | Members: Five members serve staggered five-year terms. Board members serve without compensation, but may be reimbursed for their expenses.  |
| | Selection: Trustees are appointed by the governing body of each county within the district. In multi-county districts, trustees are apportioned according to population, with each county represented by at least one trustee.  |
| | Key Officials: The board selects a president, secretary, and treasurer from among its members. |
| **POWERS** | In addition to the usual powers of special districts (see page v), these districts may acquire or accept land that has historical value or county significance, according to the guidelines of the Illinois State Museum. The property must be of sufficient value to be used for the intended purpose. Additionally, the district may prepare and adopt coordinated plans to preserve its artifacts and other materials. It is also authorized to classify, develop, administer, and maintain all of its areas and facilities and construct, alter, equip, and maintain buildings and other structures. |
REVENUE
§ 5/5-31014 to 5/5-31016

Corporate Tax: Authorized by referendum, the rate limit is 0.02%; 0.01% for general purposes and 0.01% for acquisitions. Funds are allowed to accumulate from year to year, but excess tax collections may not exceed 0.05% of EAV for general purposes and 0.10% for acquisitions.

Bonds and Interest Tax: No provision

Tax Anticipation Warrants: Permitted, up to 85% of the corporate levy.

DEBT
MANAGEMENT
§ 5/5-31012(e), 5/5-31016

Revenue Bonds: No provision

General Obligation Bonds: No provision

Other Debt: The board may acquire an interest in real or personal property with a contract for purchase providing for payment in installments over a maximum 10-year period.

Total Debt Limit: 0.25% of EAV

FISCAL
PROCEDURE
§ 5/5-31006, 5/5-31014
50 ILCS 310/2-3

Fiscal Year: July 1 to June 30

Financial Report: Districts are required to file an annual report with the appropriate county board(s), the Illinois State Museum and the Illinois Comptroller. The report must include a full statement of cash receipts and disbursements. Districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

COUNTY HISTORICAL MUSEUM DISTRICTS IN ILLINOIS

Wabash County
Wabash County Museum District
### OVERVIEW
Park districts provide a wide range of recreational programs and facilities including: athletic fields, aquariums, elevated pleasure highways, golf courses, harbor facilities, historical museums and libraries, other museums, playgrounds, skating rinks, swimming pools, tennis courts, and zoos. In addition, districts may provide space for armories, airfields, and landing strips for the national guard, as well as space for military memorials. Districts are governed by boards of commissioners and may levy property taxes and issue bonds.

### STATUTE CITATION
70 ILCS 1205/1-1 to 1205/13.9, 70 ILCS 1220/1 to 1325/1.1
Effective Date: July 1, 1951

### ESTABLISHMENT
§ 1205/2-1 to 1205/2-7.1, 1205/2-20 to 1205/2-24, 1205/3-1 to 1205/3-5, 1205/3-8 to 1205/3-10.1

#### Request:
A district may be proposed in a petition filed by not less than 100 legal voters residing within the limits of the proposed district.

#### Procedure:
A hearing is held in circuit court.

#### Authorization:
A proposed district must be approved by referendum. Voters in a township park district or pleasure driveway and park district may reorganize into a general park district. Such a change may be proposed in a petition filed by 10% of the electors who voted in the last district election. The proposed reorganization must be approved by referendum.

#### Annexation:
Any territory adjoining a district or separated only by a body of water, roadway, railroad, or a forest preserve district may be annexed if a majority of voters residing in and a majority of the landowners within the proposed addition petition the board. The board may then annex the territory to the district by ordinance. A second method requires that either the board pass an ordinance or at least 100 voters sign a petition to initiate the annexation process. That proposal must be approved by referendum.

### DISSOLUTION
§ 1205/3-6 to 1205/3-7, 1205/13-1 to 1205/13-9e

#### Request:
Dissolution may be requested in a petition signed by two-thirds of the electors voting for park commissioner in the last election.

#### Procedure:
Depending on the circumstances, dissolutions may involve certification by the board to the appropriate election authority, or a hearing in circuit court.

#### Authorization:
Depending on the circumstances, approval for dissolution may be granted either by referendum or judicial action.

#### Disconnection:
Any territory within a district may be disconnected if it is on the border and does not leave a part of the district isolated from the rest. A majority of the landowners (in number and in amount of land) of the territory to be disconnected may petition the board. After 30 days the board may disconnect the territory from the district by ordinance. The procedures to disconnect both territory organized for less than a year and territory in counties with less than one million in population are somewhat different.

### GOVERNANCE
§ 1205/2-12a to 1205/2-26

#### Governing Body:
Board of Park Commissioners

#### Members:
Five or seven commissioners serve staggered four- or six-year terms.

#### Selection:
In general, the president of the board and the commissioners are elected at regular elections. The method of selection may be changed to appointment by the county board chair. By referendum, if the districts are located in more than one county, representation is proportional. In township park districts, three commissioners are elected to four-year terms.

#### Key Officials:
Except in cases where the president is elected by voters, the board selects a president and vice-president from among its members. In addition, the board appoints a secretary and a treasurer, who need not be board members. Both offices may be filled by the same person.
In addition to the usual powers of special districts (see page v), park districts may acquire real estate for building, extending, and maintaining parks, boulevards, driveways and any facility that needs to be built for park purposes. Districts may establish and maintain recreational programs and provide musical concerts. They may construct, equip, and maintain any facility that may be appropriate for park purposes including: airports, armories, gymnasiums, indoor and outdoor swimming pools, boat houses, skating rinks, golf courses, tennis courts, aquariums, and museums. Districts may sell or deliver alcoholic beverages. Districts have the power of eminent domain within their boundaries; however, only districts located in more than one county, with the majority of the territory in a county with more than 450,000 in population may exercise this power up to one mile outside the district as long as it is not within the boundaries of another park district.

Corporate Tax: Authorized by the board, the rate limit is 0.10% or the rate limit in effect on July 1, 1967, whichever is greater. The limit does not include the taxes authorized by special referenda.

Recreation Tax: Authorized by the board, the rate limit is 0.075%, but may be raised to 0.12% by a referendum. Funds are used to plan, establish and maintain recreational programs.

Corporate Tax (additional): Authorized by referendum, the rate limit is 0.25%.

Recreation Tax (additional): Authorized by referendum, the rate limit is 0.25%.

Paving and Lighting Tax: Authorized by the board, the rate limit is 0.005% which may be subject to a backdoor referendum. Funds from this tax are used to construct, maintain and illuminate streets and roadways within the district's parks and playgrounds.

Conservatory Tax: Authorized by referendum, the rate limit is 0.05%. Funds from this tax are used to establish, acquire, enlarge, build, improve and operate conservatories on park district property and for ecological and horticultural programming.

Programs for Handicapped Tax: Authorized by the board, the rate limit is 0.04%. It is not included in corporate rate limit and may not be levied if already levied by an area municipality.

Police System Tax: Authorized by the board, the rate limit is 0.025%, which may be subject to a backdoor referendum. It may not be levied by a district if it does not participate in programs under the Police Training Act.

Alteration of Physical Facilities Tax: Authorized by the board, the rate limit is 0.10%. The levy must fund alterations and repairs required by lawful order of any agency other than a park district board; otherwise a referendum is required for approval.

Public Benefit Tax: Authorized by referendum, the rate limit is 0.025%. This tax is used to pay any amount that may be assessed for a public benefit. (See §1205/ 7-1 to 7-5.)

Constructing/Operating Airports Tax: Authorized by referendum, the rate limit is 0.075%.

Aquariums/Museums Tax: Authorized by the board, the rate is limited 0.03%, but may be increased to 0.07% by backdoor referendum in districts with under 500,000 in population. The limit is 0.15% in park districts with a population over 500,000.

Working Cash Fund Tax: Authorized by the board, the rate limit is 0.025%, which may be subject to a backdoor referendum. It may be levied for a maximum of four years, but they need not be consecutive.

Playground and Recreation Commission Tax: Authorized by a two-thirds vote of the board, the district assumes the rate being levied by the city, village or incorporated town with concurrence of the park board and governing board of the city, village or incorporated town to merge the Playground and Recreational Commission with the park district. The rate limit is 0.09%.

Bonds and Interest Tax: Authorized by the board, there is no rate limit on the taxes levied for all non-revenue bonds.
**Tax Anticipation Warrants:** No provision

**Other Revenue:** The district collects user fees on all the facilities it builds with revenue bonds.

---

**Debt Management**

§ 1205/6.1 to 1205/6.6, 1205/9.1-1 to 1205/9.3-6, 1205/11.1-6 to 1205/11.1-8, 1250/3, 1260/2, 1260/4, 1270/1 to 1270/8, 1275/1 to 1275/9, 1310/6 to 13210/10

**Revenue Bonds:** Authorized by the board, these bonds may be issued for the acquisition, construction and operation of swimming pools, ice skating rinks, airports, golf courses, tennis courts, zoos, harbors, or other recreational facilities. Bonds must be repaid within the term of “usefulness of the project,” except that bonds issued for harbor purposes must be repaid within 40 years. All revenue bond issues may be subject to backdoor referendum. The outstanding principal on bonds issued for airport purposes may not exceed 0.5% of EAV without referendum approval, and in no case may exceed 1.25% of EAV.

**General Obligation Bonds:** Authorized by the board unless the rate is in excess of 0.575% of EAV, in which case it must be authorized by referendum. Bonds must be repaid within 20 years.

**Refunding Bonds:** Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds. Refunding bonds must be repaid within 20 years.

**Other Debt:** Money from tax levies made for bonds and interest may be accumulated to service debt on refunding bonds. 1) A district may issue bonds for construction or repair of public roads. The bonds may be subject to referendum or limited to $500,000 and must mature within 20 years. 2) A district may issue bonds to match donations of property or money for establishing playgrounds and athletic fields as Living War Memorials. The bonds are subject to a referendum and must mature within 20 years. 3) A district may issue bonds for up to $20 million for the construction of an elevated pleasure highway or boulevard if approved by referendum.

**Total Debt Limit:** 2.875% of EAV, but may be increased to 5.75% by referendum. Bonds issued for airport purposes are excluded from the debt limitation.

---

**Fiscal Procedure**

§ 1205/4-2, 1205/9-1d, 1205/9.1-5, 1205/9.2-5, 1205/9.3-5, 50 ILCS 310/2-3

**Fiscal Year:** The board determines the fiscal year for the district.

**Financial Report:** The board must keep a public record of its proceedings and provide an annual audit of the accounts of swimming pools, ice skating rinks, golf courses, tennis courts, zoos, and other recreational facilities financed by revenue bonds. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

---

**PARK DISTRICTS IN ILLINOIS**

<table>
<thead>
<tr>
<th>Adams County</th>
<th>Milledgeville Park District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bailey Park District</td>
<td>Savanna Park District</td>
</tr>
<tr>
<td>Beverly Park District</td>
<td></td>
</tr>
<tr>
<td>Camp Point/Baily Park District</td>
<td></td>
</tr>
<tr>
<td>Quincy Park District</td>
<td></td>
</tr>
<tr>
<td>Bond County</td>
<td>Kingsbury Park District</td>
</tr>
<tr>
<td>Boone County</td>
<td>Belvidere Park District</td>
</tr>
<tr>
<td>Brown County</td>
<td>Mt Sterling Park District</td>
</tr>
<tr>
<td>Bureau County</td>
<td>Princeton Park District</td>
</tr>
<tr>
<td>Walnut Park District</td>
<td></td>
</tr>
<tr>
<td>Carroll County</td>
<td></td>
</tr>
<tr>
<td>Cass County</td>
<td>Beardstown Community Park District</td>
</tr>
<tr>
<td>Champaign County</td>
<td>Champaign Park District</td>
</tr>
<tr>
<td>Rantoul Park District</td>
<td>Tolono Park District</td>
</tr>
<tr>
<td>Urbana Park District</td>
<td></td>
</tr>
<tr>
<td>Christian County</td>
<td>Prairietown Park District</td>
</tr>
<tr>
<td>Stonington Park District</td>
<td>Taylorville Community Pleasure Driveway Park District</td>
</tr>
<tr>
<td>Clark County</td>
<td>Casey Park District</td>
</tr>
<tr>
<td>County Park District</td>
<td></td>
</tr>
<tr>
<td>Clay County</td>
<td>North Clay Park District</td>
</tr>
<tr>
<td>Clinton County</td>
<td>Germantown Park District</td>
</tr>
<tr>
<td>Coles County</td>
<td>Charleston Township Park District</td>
</tr>
<tr>
<td>East Oakland Park District</td>
<td>Mattoon Township Park District</td>
</tr>
<tr>
<td>Cook County</td>
<td>Alsip Park District</td>
</tr>
<tr>
<td>Arlington Heights Park District</td>
<td>Barrington Countryside Park District</td>
</tr>
<tr>
<td>Barrington Park District</td>
<td></td>
</tr>
</tbody>
</table>
Bartlett Park District
Bedford Park District
Berwyn Park District
Blue Island Park District
Bridgeview Park District
Broadview Park District
Buffalo Grove Park District
Burbank Park District
Calumet Memorial Park District
Central Area Park District
Central Stickney Park District
Chicago Heights Park District
Chicago Park District
Chicago Ridge Park District
Clyde Park District
Community Park District of Lagrange Park
Country Club Hills Park District
Des Plaines Park District
Dixmoor Park District
Dolton Park District
Elk Grove Park District
Evanston Lighthouse Park District
Forest View Park District
Franklin Park Park District
Glencoe Park Recreation District
Glenview Park District
Golf Maine Park District
Hanover Park District
Harvey Park District
Hawthorne Park District
Hazel Crest Park District
Hickory Hills Park District
Hodgkins Park District
Hoffman Estates Park District
Homewood-Flossmoor Park District
Inverness Park District
Ivanhoe Park District
Kenilworth Park District
Lanoak Park District
Lemont Township Park District
Markham Park District
Maywood Park District
McCook Park District
Memorial Park District
Midlothian Park District
Morton Grove Park District
Mt Prospect Park District
Niles Park District
Norridge Park District
North Berwyn Park District
Northbrook Park District
Northfield Park District
Oak Forest Park District
Oak Park Park District
Oaklawn Park District
Olympia Fields Park District
Palatine Park District
Park District of Forest Park
Park District of La Grange
Park Ridge Park District
Phoenix Park District
Pleasant Dale Park District
Posen Park District
Prospect Heights Park District
Ridgeville Park District
River Forest Park District
River Trails Park District
Riverdale Park District
Robbins Park District
Rolling Meadows Park District
Rosemont Park District
Salt Creek Rural Park District
Schaumburg Park District
Skokie Park District
South Barrington Park District
Streamwood Park District
Summit Park District
Tinley Park District
Veterans Park District
West Maywood Park District
Westchester Park District
Westdale Park District
Western Springs Park District
Wheeling Park District
Wilmette Park District
Winnetka Park District
Worth-Palos Park District
Crawford County
Hustonville Park District
La Motte Township Park District
Cumberland County
Neoga Park District
Sumpter Park District
De Kalb County
De Kalb Park District
Franklin Township Park District
Genoa Park District
Kingston Park District
Sandwich Park District
Sycamore Park District
Douglas County
Arthur Park District
Du Page County
Addison Park District
Bensenville Park District
Bloomingdale Park District
Brookridge Park District
Burr Ridge Park District
Butterfield Park District
Carol Stream Park District
Clarendon Hills Park District
Darien Park District
Downers Grove Park District
Elmhurst Park District
Glen Ellyn Countryside Park District
Glen Ellyn Park District
Golfview Hills Park District
Itasca Park District
Lisle Park District
Lombard Park District
Medinah Park District
Naperville Park District
Oakbrook Park District
Oakbrook Terrace Community Park District
Pick Subdivision Park District
Roselle Park District
Tri State Park District
Wards Creek Park District
Warrenville Park District
West Chicago Park District
Westmont Park District
Wheaton Park District
Winfield Park District
Wood Dale Park District
Woodridge Park District
York Center Park District
Edwards County
Albion Park District
Effingham County Park District
Effingham Park District
Teutopolis Park District
Fayette County
Brownstown Greater Park District
St Elmo Community Park District
Vandalia Park District
Ford County
Paxton Park District
Franklin County
Benton Community Park District
Frankfort Community Park District
Fulton County
Astoria Park District
Canton Park District
Farmington Park District
Lewistown Park District
Putnam Township Park District
Valley Park District
Hancock County
Carthage Park District
Chili Township Park District
Dallas City Park District
Hamilton Park District
Laharpe Park District
Nauvoo Park District
Pilot Grove Park District
Warsaw Park District
Henry County
Galva Park District
Geneseo Community Park District
Kewanee Park District
Iroquois County
Douglas Park District
Milford Park District
Waleska Park District
<table>
<thead>
<tr>
<th>Jackson County</th>
<th>Lawrence Township Park District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carbondale Park District</td>
<td></td>
</tr>
<tr>
<td>Grand Tower Park District</td>
<td></td>
</tr>
<tr>
<td>Murphysboro Park District</td>
<td></td>
</tr>
<tr>
<td>Jo Daviess County</td>
<td>Lee County</td>
</tr>
<tr>
<td>Black Hawk Park District</td>
<td></td>
</tr>
<tr>
<td>Dunleith Park District</td>
<td>Dixon Park District</td>
</tr>
<tr>
<td>Stockton Township Park District</td>
<td></td>
</tr>
<tr>
<td>Kane County</td>
<td>Livingston County</td>
</tr>
<tr>
<td>Batavia Park District</td>
<td>Avoca Township Park District</td>
</tr>
<tr>
<td>Big Rock Sugar Grove Park District</td>
<td></td>
</tr>
<tr>
<td>Big Rock Township Park District</td>
<td></td>
</tr>
<tr>
<td>Burlington Park District</td>
<td></td>
</tr>
<tr>
<td>Dundee Township Park District</td>
<td></td>
</tr>
<tr>
<td>Fox River Valley Pleasure Driveway Park District</td>
<td></td>
</tr>
<tr>
<td>Geneva Park District</td>
<td>Macoupin County</td>
</tr>
<tr>
<td>Hampshire Park District</td>
<td></td>
</tr>
<tr>
<td>St Charles Park District</td>
<td></td>
</tr>
<tr>
<td>Sugar Grove Township Park District</td>
<td></td>
</tr>
<tr>
<td>Kankakee County</td>
<td>Macon County</td>
</tr>
<tr>
<td>Bourbonnais Park District</td>
<td></td>
</tr>
<tr>
<td>Kankakee Valley Park District</td>
<td></td>
</tr>
<tr>
<td>Limestone Park District</td>
<td></td>
</tr>
<tr>
<td>Momence Park District</td>
<td>McDowell County</td>
</tr>
<tr>
<td>Kendall County</td>
<td>Macoupin County</td>
</tr>
<tr>
<td>Oswego Park District</td>
<td>Friends Creek Park District</td>
</tr>
<tr>
<td>Oswswoeg Land</td>
<td></td>
</tr>
<tr>
<td>Knox County</td>
<td>Madison County</td>
</tr>
<tr>
<td>Elba-Salem</td>
<td>Collinsville Area Recreation District</td>
</tr>
<tr>
<td>Sparta Township Park District</td>
<td></td>
</tr>
<tr>
<td>La Salle County</td>
<td>Granite City Park District</td>
</tr>
<tr>
<td>South Prairie</td>
<td>Roxana Community Park District</td>
</tr>
<tr>
<td>Lake County</td>
<td>St Jacob Township Park District</td>
</tr>
<tr>
<td>Barrington Countryside Park District</td>
<td></td>
</tr>
<tr>
<td>Barrington Park District</td>
<td></td>
</tr>
<tr>
<td>Deerfield Park District</td>
<td></td>
</tr>
<tr>
<td>Foss Park District</td>
<td>Tri-Township Park District</td>
</tr>
<tr>
<td>Grandwood Park District</td>
<td></td>
</tr>
<tr>
<td>Grayslake Community Park District</td>
<td></td>
</tr>
<tr>
<td>Gurnee Park District</td>
<td>Venice Park District</td>
</tr>
<tr>
<td>Highland Park District</td>
<td></td>
</tr>
<tr>
<td>Lake Barrington Countryside Park District</td>
<td></td>
</tr>
<tr>
<td>Lake Bluff Park District</td>
<td></td>
</tr>
<tr>
<td>Lindenhurst Park District</td>
<td></td>
</tr>
<tr>
<td>Long Grove Park District</td>
<td></td>
</tr>
<tr>
<td>Mundelein Park-Recreation District</td>
<td></td>
</tr>
<tr>
<td>Round Lake Area Park District</td>
<td></td>
</tr>
<tr>
<td>Vernon Hills Park District</td>
<td></td>
</tr>
<tr>
<td>Wauconda Park District</td>
<td></td>
</tr>
<tr>
<td>Waukegan Park District</td>
<td></td>
</tr>
<tr>
<td>Wildwood Park District</td>
<td></td>
</tr>
<tr>
<td>Zion Park District</td>
<td></td>
</tr>
<tr>
<td>Lawrence County</td>
<td>Marshall County</td>
</tr>
<tr>
<td>Lanterman Park District</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>McLean County</td>
<td>McHenry County</td>
</tr>
<tr>
<td>Allin Park District</td>
<td>Cary Park District</td>
</tr>
<tr>
<td>Chenoa Park District</td>
<td>Crystal Lake Manor Park District</td>
</tr>
<tr>
<td>Leroy Community Park District</td>
<td></td>
</tr>
<tr>
<td>Lexington Park Community District</td>
<td></td>
</tr>
<tr>
<td>Octavia Park District</td>
<td>Crystal Lake Park District</td>
</tr>
<tr>
<td>Yates Township Park District</td>
<td></td>
</tr>
<tr>
<td>Mercer County</td>
<td>Huntley Park District</td>
</tr>
<tr>
<td>Aledo Park District</td>
<td>Marengo Park District</td>
</tr>
<tr>
<td>Seaton Park District</td>
<td></td>
</tr>
<tr>
<td>Monroe County</td>
<td></td>
</tr>
<tr>
<td>Waterloo Park District</td>
<td></td>
</tr>
<tr>
<td>Montgomery County</td>
<td></td>
</tr>
<tr>
<td>Litchfield Park District</td>
<td></td>
</tr>
<tr>
<td>Nokomis Community Memorial Park District</td>
<td></td>
</tr>
<tr>
<td>Pitman Township Park District</td>
<td></td>
</tr>
<tr>
<td>Raymond Park District</td>
<td></td>
</tr>
<tr>
<td>Morgan County</td>
<td></td>
</tr>
<tr>
<td>North Scott Park District</td>
<td></td>
</tr>
<tr>
<td>Moultrie County</td>
<td></td>
</tr>
<tr>
<td>Arthur Community Park District</td>
<td></td>
</tr>
<tr>
<td>Marrowbone Township Park District</td>
<td></td>
</tr>
<tr>
<td>Ogle County</td>
<td></td>
</tr>
<tr>
<td>Bryon Park District</td>
<td></td>
</tr>
<tr>
<td>Creston-Dement Park District</td>
<td></td>
</tr>
<tr>
<td>Flagg Rochelle Community Park District</td>
<td></td>
</tr>
<tr>
<td>Oregon Park District</td>
<td></td>
</tr>
<tr>
<td>Peoria County</td>
<td></td>
</tr>
<tr>
<td>Chillicothe Township Park District</td>
<td></td>
</tr>
<tr>
<td>Hollis Park District</td>
<td></td>
</tr>
<tr>
<td>Peoria Park District</td>
<td></td>
</tr>
<tr>
<td>Pleasure Driveway Park District</td>
<td></td>
</tr>
<tr>
<td>Pike County</td>
<td></td>
</tr>
<tr>
<td>Griggsville Park District</td>
<td></td>
</tr>
<tr>
<td>Pleasant Hill Park District</td>
<td></td>
</tr>
<tr>
<td>Putnam County</td>
<td></td>
</tr>
<tr>
<td>Hennepin Park District</td>
<td></td>
</tr>
<tr>
<td>Saline County</td>
<td></td>
</tr>
<tr>
<td>Carrier Mills Park District</td>
<td></td>
</tr>
<tr>
<td>Harrisburg Township Park District</td>
<td></td>
</tr>
<tr>
<td>Raleigh Eldorado Park District</td>
<td></td>
</tr>
<tr>
<td>Sangamon County</td>
<td></td>
</tr>
<tr>
<td>Springfield Park District</td>
<td></td>
</tr>
<tr>
<td>Scott County</td>
<td></td>
</tr>
<tr>
<td>North Scott Park District</td>
<td></td>
</tr>
<tr>
<td>Shelby County</td>
<td></td>
</tr>
<tr>
<td>Moweaqua Park District</td>
<td></td>
</tr>
<tr>
<td>St Clair County</td>
<td>East St Louis Park District</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Freeburg Park District
Horner Park District
New Athens Park District
Stites Township Park District

**Stark County**
Bradford Park District
Lafayette Park District

**Stephenson County**
Freeport Park District
Lena Park District
Pearl City Park District
Winslow Park District

**Tazewell County**
Armington Park District
Delavan Park District
Fondulac Park District
Morton Park District
Pekin Park District
Pleasant View Park District
South Pekin Park District
Tremont Area
Washington Park District

**Vermilion County**
Rossville Park District

**Warren County**
Kirkwood Park Park District
Monmouth Park District

**Washington County**
Memorial Park District

**Wayne County**
Fairfield Park District

**Whiteside County**
Coloma Township Park District
Prophetstown Park District
Sterling Park District

**Will County**
Bolingbrook Park District
Braidwood Park District
Channahon Park District
Crete Park District
Frankfort Park District
Frankfort Square Park District
Godley Park District
Island Park Park District
Joliet Park District
Lockport Township Park District
Manhattan Township Park District
Mokena Community Park District

**Williamson County**
Herrin Park District
Marion Park District

**Winnebago County**
Rockford Park District
Sumner Park District

**Woodford County**
Grant Mem Park District
Metamora Park District
Roanoke Park District

Naperville Park District
New Lenox Community Park District
Peotone Park District
Plainfield Park District
Wilmington Island Park District
The Chicago Park District provides a wide range of recreational programs and facilities including athletic fields, aquariums, elevated highways, harbor facilities, museums, playgrounds and parking facilities. In addition, it may provide space for armories, airfields, and landing strips for the national guard, as well as space for military memorials for the different services. The district is governed by seven park commissioners and may levy property taxes and issue bonds.

70 ILCS 1280/1 to 1545/20 and 1220/0.01 to 1270/8
Effective Date: July 10, 1933

The Chicago Park District was established by state statute and comprises all of the city of Chicago.

Not applicable

The mayor of Chicago appoints the commissioners with the approval of the Chicago city council.

The commissioners select a president and vice-president from among their members and appoint a secretary and a treasurer, who must not be commissioners. They must appoint a general superintendent.

The district may acquire real estate for building, extending, and maintaining parks, boulevards, driveways, and any facility that needs to be built for park purposes. It has the power of eminent domain. The district may establish, acquire, construct, and improve airports, armories, stadiums, conservatories, aquariums, museums, power plants, playground devices, lighting systems, and all other types of permanent improvement and construction necessary to make the property of the district enjoyable to use as public parks, parkways, boulevards, and driveways. The district may acquire, construct, equip, maintain, and operate motor vehicle parking lots, underground garages, parking meters, and any other revenue producing facilities necessary for the regulation, control, and parking of motor vehicles as determined by the commissioners. It may also acquire, construct, maintain, and operate a harbor for recreational use either within the jurisdiction of the district or in public waters that border the district with the approval of the Illinois Department of Transportation and the U.S. government.

Corporate Tax: Authorized by the commissioners, the rate limit is 0.66%.
Aquarium and Museum Tax: Authorized by the commissioners, the rate limit is 0.15%. It is used to acquire, build, rehabilitate, operate, and maintain an aquarium and museum(s).
**DEBT MANAGEMENT**

**Revenue Bonds:** All three types are authorized by the commissioners. (1) The district may issue bonds in order to acquire, construct, equip, improve, maintain, or operate any or all of its parking facilities. (2) The district may borrow money by issuing its bonds in anticipation of its revenue from a harbor or any related structures. The bonds must mature within 40 years. It may also refund these bonds. (3) The district may issue bonds to finance all or part of the cost of acquisition, construction, improvement, or extension of any "project"

**General Obligation Bonds:** Authorized by the commissioners, the rate limit is 1% of EAV. Bonds may be issued up to 2.3% but they must be approved by referendum. They may be used to acquire, build, and maintain land, parks, boulevards, bridges, subways, piers, airports, stadiums and all other necessary facilities. Bonds must mature within 20 years.

**Highway Bonds:** Authorized by referendum, the district may issue bonds up to $20 million for the construction of an elevated pleasure highway or boulevard and must mature within 20 years.

**Aquarium/Museum Bonds:** Authorized by the commissioners, the district may issue bonds up to $84 million to pay for building, rehabilitating, and improving, any aquarium or any museum located within any park controlled by the district. Bonds must mature within 20 years.

**Refunding Bonds:** Authorized by the commissioners, these bonds may be issued to retire a variety of unpaid bonds and to refund and/or fund outstanding indebtedness of several park districts which were superseded by it. These bonds must mature within 20 years.

**Working Cash Fund Bonds:** Authorized by the commissioners, the district may issue bonds up to $40 million for the creation of a working cash fund. They must mature within 20 years.

**Other Debt:** Under the Chicago Park District Bond (1935) Act, the commissioners may issue bonds for up to $6 million for the purchase of any real estate needed and acquiring, building, and improving parks, boulevards, bridges, subways, piers, airports, stadiums, and all other necessary facilities. Under the Chicago Park District Bond (1965) Act, the commissioners may issue bonds for up to $10 million for the same purposes. The commissioners may also issue bonds up to $1.1 million to pay indebtedness based upon the order of a court as long as the bonds are not issued to pay any judgments rendered for money due upon unpaid claims for services performed, supplies, or materials. All these bonds must mature within 20 years. The district may borrow money by issuing bond anticipation notes in an amount that does not exceed the authorized amount of the related bonds being issued. The notes must mature within one year. The district may also enter into agreements with banks or other financial institutions to obtain letters of credit.

**Total Debt Limit:** 2.3% of EAV

**FISCAL PROCEDURE**

**Fiscal Year:** January 1 to December 31

**Financial Report:** After the end of the fiscal year, the commissioners must file a detailed report and financial statement of the district's operations and its assets and liabilities with the appropriate committee of the Chicago City Council. The district is also required to file an annual financial report and audit with the Illinois Comptroller.
**PORT DISTRICTS**

| **OVERVIEW** | Port districts plan, acquire, construct, improve, and operate terminals and port facilities in order to enhance commerce in the district. Districts may also issue permits for construction of structures within 50 feet of navigable waters within the district (e.g. wharves, piers, jetties, and bridges). Port districts are governed by boards of various sizes and may levy property taxes and issue bonds. |
| **STATUTE** | 70 ILCS 1810/1 to 1820/35 (see specific citations on page 77). |
| **CITATION** | Effective Date: July 1, 1951 |
| **ESTABLISHMENT** | Request: Port districts are established by state statute (see page 77). |
| | Authorization: Not applicable |
| | Annexation: Most port districts have provisions for annexation. In general, a request for annexation may be proposed by a petition signed by 5% of the legal voters in the district. In cases where there are no legal voters residing in the district, the petition must be signed by all of the owners of record. |
| **DISSOLUTION** | Request: No provision |
| § 1815/3.1 | Procedure: No provision |
| | Authorization: No provision |
| | Disconnection: Only one district, the Illinois Valley Port District, has a provision for disconnection. It requires 5% of legal voters in the territory wishing to disconnect to petition the State Board of Elections. The disconnection must be approved by referendum. |
| **GOVERNANCE** | Governing Body: Port Authority Board |
| | Members: Between three and 23 members serve staggered terms. Three years is common, but some serve as long as five or six years. In general, board members, with the exception of the secretary and treasurer, receive no compensation, but are reimbursed for their expenses. |
| | Selection: A portion of the members are usually appointed by the governor with the advice and consent of the Senate. The balance is appointed by the mayor or mayors of participating communities or chairs of the county boards. |
| | Key Officials: The board selects a chair from among its members. It also selects a secretary and treasurer who need not be board members. |
| **POWERS** | With some exceptions, port districts have the following powers: to acquire, own, construct, lease, operate and maintain terminals and port facilities; issue permits for the construction of wharves, piers, jetties, bridges within 50 feet of navigable waters within the port district; acquire, construct, improve or maintain industrial projects; establish, organize own or participate in export trading companies; study existing harbor facilities and make recommendations to the appropriate authorities. Some districts are authorized to establish and maintain airport facilities, broadcast stations, aquariums, and/or museums. |
| **REVENUE** | Corporate Tax: Authorized by referendum, the rate limit is 0.05%. |
| | Bonds and Interest Tax: Authorized by referendum, there is no rate limit. |
| | Tax Anticipation Warrants: No provision |
| | Other Revenue: Districts may assess user fees. |
### DEBT MANAGEMENT

**Revenue Bonds:** All districts issue these bonds for the purpose of acquiring, constructing, reconstructing, and extending port facilities, as well as for acquiring working cash. These bonds are authorized by the board and must be paid solely from income or revenues from port districts.

**General Obligation Bonds:** Authorized by referendum, these bonds are permitted for the above purposes in all but the Havana Port District, White County Port District and Illinois Valley Regional Port District.

**Total Debt Limit:** No provision

### FISCAL PROCEDURE

50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Boards are required to submit a financial statement to the governor and the county clerk of each county in which the district is located, as soon as possible after the end of the fiscal year. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

<table>
<thead>
<tr>
<th>Port District Name</th>
<th>Citation</th>
<th>Effective Date</th>
<th>Location</th>
<th>Rev. Bonds</th>
<th>GO Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Havana RPD</td>
<td>§ 1805/0.01 to 1805/38</td>
<td>9-5-67</td>
<td>Havana Township</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Illinois International PD</td>
<td>§ 1810/1 to 1810/27</td>
<td>7-1-51</td>
<td>Lake Calumet Area</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Illinois Valley RPD</td>
<td>§ 1815/1 to 1815/49</td>
<td>12-20-71</td>
<td>Putnam County and portions of LaSalle and Bureau</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Jackson-Union RPD</td>
<td>§ 1820/1 to 1820/35</td>
<td>9-7-76</td>
<td>Jackson and Union Counties</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Joliet RPD</td>
<td>§ 1825/1 to 1825/35</td>
<td>7-6-57</td>
<td>Various townships in Will County adjoining the Illinois River</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Kaskaskia RPD</td>
<td>§ 1830/1 to 1830/50</td>
<td>7-1-65</td>
<td>Monroe, Randolph Cos. and some twps. in St Clair</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Mid America Intermodel PD</td>
<td>§ 1832/1 to 1832/190</td>
<td>7-24-98</td>
<td>Corporate limits of Adams, Brown, Cass, Hancock, Pike, Schuyler, Henderson, Warren, Morgan, Mercer, and Scott Counties.</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Mt. Carmel RPD</td>
<td>§ 1835/1 to 1835/38</td>
<td>10-9-69</td>
<td>Corporate limits of Mt. Carmel</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Seneca PD</td>
<td>§ 1845/1 to 1845/34</td>
<td>8-9-61</td>
<td>Various townships in LaSalle County.</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Shawneetown RPD</td>
<td>§ 1850/1 to 1850/36</td>
<td>8-9-61</td>
<td>Various twps. in Gallatin County</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Southwest RPD</td>
<td>§ 1855/1 to 1855/38</td>
<td>8-9-61</td>
<td>Various twps. in St. Clair County.</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Tri-City RPD</td>
<td>§ 1860/1 to 1860/34</td>
<td>4-1-59</td>
<td>Granite City, Venice, Nameoki Twps. and other parts of Madison County.</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Waukegan PD</td>
<td>§ 1865/1 to 1865/34</td>
<td>7-1-55</td>
<td>City of Waukegan and parts of adjoining townships</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>White County PD</td>
<td>§ 1870/0.01 to 1870/38</td>
<td>7-1-71</td>
<td>White County and Grayville</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

### PORT DISTRICTS IN ILLINOIS

**Cook County**  
Illinois International Port District  
Gallatin County  
Shawneetown Port District

**Jackson County**  
Jackson-Union Port District  
Lake County  
Waukegan Port District

**LaSalle County**  
Illinois Valley Regional Port District  
Seneca Port District
<table>
<thead>
<tr>
<th>County</th>
<th>Port Authority/Region</th>
</tr>
</thead>
<tbody>
<tr>
<td>Madson County</td>
<td>Tri-City Reg Port Authority</td>
</tr>
<tr>
<td>Mason County</td>
<td>Havana Regional Port District</td>
</tr>
<tr>
<td>Randolph County</td>
<td>Kaskaskia Port District</td>
</tr>
<tr>
<td>St. Clair County</td>
<td>Southwest Regional Port District</td>
</tr>
<tr>
<td>Wabash County</td>
<td>Mt. Carmel Port District</td>
</tr>
<tr>
<td>White County</td>
<td>White County Port District</td>
</tr>
<tr>
<td>Will County</td>
<td>Joliet Port District</td>
</tr>
</tbody>
</table>
Public Health Districts

Overview
Public health districts organize and operate health departments, assist other agencies in planning for the efficient delivery of health services, and in some cases equip and maintain analytical and/or research laboratories. Districts are governed by boards of health and may levy property taxes and issue bonds.

Statute
Citation
70 ILCS 905/0.01 to 905/24
Effective Date: July 1, 1917

Establishment
§ 905/1 to 905/10
Request: Any town or two or more adjacent towns in a county under township organization, or any road district or two or more road districts in commission counties may form a public health district provided that the total population to be served is not less than 75,000. A public health district may be proposed in a petition signed by not less than 10% of the number of votes cast in any town or road district in the proposed district.
Procedure: The petition is filed with the town or road district clerk, who certifies it and refers it to the proper election officials.
Authorization: The proposed district must be approved by a referendum.
Annexation: Annexation may be requested in a petition signed by at least 10% of the legal voters of a town or road district. It must be approved by the board of health and the voters in a referendum.

Dissolution
Request: No provision
Procedure: No provision
Authorization: No provision
Disconnection: No provision

Governance
§ 905/11 to 905/15
Governing Body: Board of Health
Members: The number of members varies depending on the organization of the district.
Selection: In commission counties, the commissioners constitute the board of health for each district in the county; in township counties the board includes the township supervisor, assessor and clerk. In cases where two or more towns are involved, the township supervisors plus the county chair forms the board. If the county board chair is also a township supervisor, he or she appoints a qualified voter to serve for a term of one year.
Key Officials: The board selects a chairman, secretary, and treasurer from among its members.

Powers
§ 905/15, 905/17
In addition to the usual powers of special districts (see page v), health boards may provide, equip and maintain suitable offices, facilities and appliances for the medical health officer or administrator and his staff. If necessary, boards may establish, equip, and maintain analytical biological and research laboratories. They may consult with other private and public health agencies on the development of local plans for the most efficient performance of health services. Medical health officers exercise the same powers as township and county boards of health.

Revenue
§ 905/15, 905/19, 905/21, 905/24
Corporate Tax: Authorized by the board, the rate limit is 0.10% and is subject to a backdoor referendum. There are some exceptions. It may be increased up to 0.15% if approved by referendum.
Bonds and Interest Tax: Authorized by referendum, there is no rate limit.
Tax Anticipation Warrants: The board may issue warrants in the same manner as county, city and village authorities.
DEBT MANAGEMENT § 905/22 to 905/24

Revenue Bonds: No provision

General Obligation Bonds: Authorized by referendum, these bonds may be used for the acquisition, construction, or improvement of public health facilities. They must be repaid within 20 years.

Total Debt Limit: No provision

FISCAL PROCEDURE §905/15(14), 905/21, 905/24 50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: The board must publish an annual report on revenues and expenditures. Districts are also required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must file an annual audit with the Comptroller.

PUBLIC HEALTH DISTRICTS IN ILLINOIS

<table>
<thead>
<tr>
<th>Champaign County</th>
<th>Cook County</th>
<th>St. Clair County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Champaign-Urbana Public Health Department</td>
<td>Berwyn Public Health Department</td>
<td>East Side Health District</td>
</tr>
<tr>
<td>Lyons Public Health Department</td>
<td>Stickney Public Health Department</td>
<td></td>
</tr>
<tr>
<td><strong>Massac County</strong></td>
<td><strong>Saline County</strong></td>
<td></td>
</tr>
<tr>
<td>Southern 7 Health Public Health District</td>
<td>Egyptian Public Health District</td>
<td></td>
</tr>
</tbody>
</table>
## Rescue Squad Districts

### Overview
Rescue squad districts purchase equipment and recruit personnel in order to provide rescue services within the district. They are governed by five-member boards of trustees and may levy a property tax, but they do not have bonding authority.

### Statute

#### Citation
Effective Date: January 1, 1990

#### Establishment

§ 2005/2 to 2005/5, 2005/13

**Request:** A rescue squad district may be proposed in a petition signed by at least 5% of the legal voters of the proposed district with a minimum of 25 voters. If the proposed district includes more than one city, village, or incorporated town then the petition must be signed by at least 5% of the legal voters residing in each as well as 5% of the voters living in unincorporated areas of the proposed district.

**Procedure:** A hearing is held in circuit court.

**Authorization:** The proposed district must be approved by referendum.

**Annexation:** Contiguous territory that is not part of another rescue squad district or part of a fire protection district that provides rescue services, may be annexed. Annexation may be requested in a petition signed by a majority of the legal voters and by the owners of more than half of the taxable property of territory. The petition is filed with the circuit court. Annexation may be approved by resolution or referendum.

### Dissolution

§ 2005/14 to 2005/15

**Request:** Dissolution may be requested in a petition signed by 5% of the legal voters of the district. If the district includes more than one city, village, or incorporated town, the petition must be signed by at least 5% of the legal voters residing in each entity, and 5% of the voters living in unincorporated areas of the district.

**Procedure:** A hearing is held in circuit court.

**Authorization:** The dissolution of a district must be approved by referendum.

**Disconnection:** Disconnection may be requested in a petition signed by the owner(s) of record of any area of land consisting of one or more tracts lying within the district. The circuit court makes the final determination.

### Governance

§ 2005/6 to 2005/8

**Governing Body:** Board of Trustees

**Members:** Five-member boards serve staggered four-year terms.

**Selection:** Depending upon where the district is located, board members are appointed by county, township, or municipal authorities. If it lies in more than one county, representation must be proportional.

**Key Officials:** The board selects a president, secretary and treasurer from among its members.

### Powers

§ 2005/8

In addition to the usual powers of special districts (see page v), rescue squad districts may recruit personnel and purchase equipment, supplies and materials necessary to provide rescue services within the district.

### Revenue

§ 2005/11

**Corporate Tax:** Authorized by the board, the rate limit is 0.20%. This is not applicable to an area located within a fire protection district.

**Bonds and Interest Tax:** No provision

**Tax Anticipation Warrants:** No provision

### Debt Management

§ 2005/12

**Revenue Bonds:** No provision

**General Obligation Bonds:** No provision

**Other Debt:** A district may accumulate a portion of each tax levy—up to 0.5% of EAV—in a fund for equipment repair and replacement.
**Total Debt Limit:** No provision

**Fiscal Procedure**

*50 ILCS 310/2-3*

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**Rescue Squad Districts in Illinois**

None reported
### River Conservancy Districts

#### Overview
River conservancy districts provide for river and flood control, drainage, irrigation, conservation, sanitation, navigation, as well as the development of water supplies, sewerage systems. They are governed by boards of trustees and may levy property taxes and issue bonds.

#### Statute

| Citation Effective Date: | 70 ILCS 2105/1 to 2110/1 | July 11, 1925 |

#### Establishment

<table>
<thead>
<tr>
<th>§ 2105/1, 2105/3</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Request:</strong> A district may be proposed in a petition signed by 1% or more of the legal voters.</td>
</tr>
<tr>
<td><strong>Procedure:</strong> A hearing is held in circuit court.</td>
</tr>
<tr>
<td><strong>Authorization:</strong> The proposed district must be approved by a referendum.</td>
</tr>
<tr>
<td><strong>Annexation:</strong> Annexation may be requested in a petition signed by at least 1% of the legal voters within the proposed addition. A hearing is held in circuit court and the proposed district must be approved by referendum.</td>
</tr>
</tbody>
</table>

#### Dissolution

<table>
<thead>
<tr>
<th>§ 2105/26b</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Request:</strong> Upon verification by the board that the district is debt-free, dissolution may be requested by petition.</td>
</tr>
<tr>
<td><strong>Procedure:</strong> A district may be dissolved by board resolution provided that it is debt free.</td>
</tr>
<tr>
<td><strong>Authorization:</strong> Dissolution may be subject to a backdoor referendum if a petition is brought by 10% of the legal voters in the district. Barring that action, the board resolution is final.</td>
</tr>
<tr>
<td><strong>Disconnection:</strong> No provision</td>
</tr>
</tbody>
</table>

#### Governance

<table>
<thead>
<tr>
<th>§ 2105/4a to 2105/6</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governing Body:</strong> Board of Trustees</td>
</tr>
<tr>
<td><strong>Members:</strong> In general, five-member boards serve staggered five-year terms, although the number of trustees may vary depending upon the number of governments involved. Trustees may not be paid more than $3,000 per year.</td>
</tr>
<tr>
<td><strong>Selection:</strong> Trustees are appointed by the corporate authorities of the counties, townships and municipalities within the district.</td>
</tr>
<tr>
<td><strong>Key Officials:</strong> The board selects a president, vice-president, and secretary from among its members.</td>
</tr>
</tbody>
</table>

#### Powers

<table>
<thead>
<tr>
<th>§ 2105/6, 2105/9b, 2105/10a to 2105/11, 2105/20, 2105/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>In addition to the usual powers of special districts (see page v), river conservancy districts may alter and maintain ditches, rivers, lakes and creeks. Districts may construct sewers, canals, levees, dams, reservoirs, sewerage systems, and recreational areas in accordance with their mission of providing for flood control and conservation. Districts have the power of eminent domain.</td>
</tr>
</tbody>
</table>

#### Revenue

<table>
<thead>
<tr>
<th>§ 2105/15, 2105/17, 2105/21 to 2105/22</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Corporate Tax:</strong> Authorized by the board, the rate limit is 0.083%. The rate may be increased to .375% (25,000 or more population) or .75% (less than 25,000 population) by referendum.</td>
</tr>
<tr>
<td><strong>Special Service Area Tax:</strong> Initiated by petition of a majority of owners or the owners of a majority of land that lies in the proposed special service area. Authorized by the board, there is no rate limit.</td>
</tr>
<tr>
<td><strong>Bonds and Interest Tax:</strong> Authorized by referendum, there is no rate limit.</td>
</tr>
<tr>
<td><strong>Tax Anticipation Warrants:</strong> No provision</td>
</tr>
</tbody>
</table>
**DEBT MANAGEMENT**  
§ 2105/14, 2105/15.1 to 2105/15.6

**Revenue Bonds:** Authorized by the board, these bonds may be used to acquire or construct facilities and are payable only from the revenue derived from the operation of those facilities. The issue may be subject to a backdoor referendum.

**General Obligation Bonds:** Authorized by referendum, these bonds are used for corporate purposes. They must be repaid within 20 years.

**Refunding Bonds:** When any land or facility financed by the issuance of revenue bonds is combined with any other land or facilities to be financed with revenue bonds, any outstanding unpaid obligations previously issued may be refunded by the issuance and exchange of revenue bonds.

**Other Debt:** Bonds may be issued in anticipation of the second and succeeding installments of special assessments.

**Total Debt Limit:** 5% of EAV

**FISCAL PROCEDURE**  
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**RIVER CONSERVANCY DISTRICTS IN ILLINOIS**

<table>
<thead>
<tr>
<th>Adams County</th>
<th>Kankakee County</th>
<th>Putnam County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Two Rivers River Conservancy District</td>
<td>Kankakee River Conservancy District</td>
<td>Marshall-Putnam River Conservancy District</td>
</tr>
<tr>
<td>Cook County</td>
<td>Lake County</td>
<td>Richland County</td>
</tr>
<tr>
<td>Addison Creek River Conservancy District</td>
<td>Chain O'Lakes-Fox River Water Management Agency</td>
<td>Bonpas River Conservancy District</td>
</tr>
<tr>
<td>Crawford County</td>
<td>Marshall County</td>
<td>Rock Island County</td>
</tr>
<tr>
<td>North Fork Conservancy District</td>
<td>Marshall-Putnam River Conservancy District</td>
<td>Big Island River Conservancy District</td>
</tr>
<tr>
<td>Franklin County</td>
<td>Ogle County</td>
<td>Saline County</td>
</tr>
<tr>
<td>Rend Lake Conservancy District</td>
<td>River Conservation District</td>
<td>Saline Valley River Conservation District</td>
</tr>
<tr>
<td>Jackson County</td>
<td>Pike County</td>
<td>Wabash County</td>
</tr>
<tr>
<td>Kincaid-Reeds Creek Conservation District</td>
<td>Bay Creek Watershed Conservancy District</td>
<td>Bonpas River Conservancy District</td>
</tr>
<tr>
<td>Jefferson County</td>
<td>Pope County</td>
<td>White County</td>
</tr>
<tr>
<td>Rend Lake River Conservancy District</td>
<td>Bay Creek Conservancy District</td>
<td>Seven Mile Creek Basin River Conservancy District</td>
</tr>
<tr>
<td>Kane County</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lake Marion River Conservancy District</td>
<td>Lusk Creek Conservancy District</td>
<td>North Fork River Conservation District</td>
</tr>
</tbody>
</table>
### Road Districts

#### Overview
Road districts are responsible for the construction, repair, maintenance, financing and supervision of the rural roads under their jurisdiction. The governing bodies vary depending on the type of district, but usually are comprised of township or county officials. Districts may levy several property taxes and issue bonds.

#### Statute Citation
*605 ILCS 5/6-101 to 5/6-906*

**Effective Date:** July 1, 1959 (repeals earlier laws)

#### Establishment

**§ 5/6-101 to 5/6-105, 5/6-111**

**Request:** For counties with township organization, the township is the road district. Any two or more townships in township counties may propose reorganization into a consolidated township road district by a petition signed by at least 50 persons or 5% of the legal voters, whichever is fewer, of each of the townships involved. Under the same process, the territory within any county having less than 500,000 residents may be organized into a county unit road district. When the territory of any municipality with at least 15,000 residents is a part of two or more road districts in a county not under township organization, it may request by resolution of its council or board of trustees that the county board organize it into a separate road district. The county board must comply with such a request.

**Procedure:** A referendum is held.

**Authorization:** A majority vote is required to become a consolidated township district or a county unit road district. In counties not under township organization, the county board has the power to alter the boundaries of road districts, create new road districts and consolidate road districts in their county. This may not be done unless 20 registered voters living in the district petition the board. In cases where the territory in question is within a municipality and the request comes from city trustees, no petition is necessary.

**Annexation:** When a municipality that is organized as a road district annexes territory, the county board, by resolution, disconnects that territory from the road district in which it is situated and annexes it to the road district of the municipality. If such a municipality disconnects any territory, the county board disconnects that territory from the road district which contains the municipality and annexes it to an adjacent road district(s).

#### Dissolution

**§ 5/6-130**

**Request:** Not applicable

**Procedure:** No township road district may continue to exist if its roads do not exceed a total of four miles in length. On the first Tuesday in April in any year succeeding the reduction of a township road system to less than four miles, the road district is abolished. The roads in the district are then administered by the township board which contracts with the county, a municipality or a private contractor.

**Authorization:** Not applicable

**Disconnection:** *See provision for Annexation*

#### Governance

**§ 5/6-112 to 5/6-125, 5/6-207**

**Governing Body:** Varies depending on type of district.

**Members/Selection:** In the case of consolidated township road districts or township road districts, the governing board is the highway board of auditors which is comprised of the supervisors and township clerks from the townships involved. In the 17 counties without townships, the county board of commissioners divides its county into road districts or is designated a county unit road district. In counties divided into road districts, a highway commissioner is elected for a four-year term in each district. County unit road districts are administered by the county superintendent of highways under the direction of the county board.
Key Officials: Road districts, except county unit road districts and municipalities that have organized road districts, have elected highway commissioners. For road districts that are comprised of a single township, the township clerk is the ex-officio clerk for the highway commission. In consolidated road districts, the highway board of auditors selects a clerk from its members. In other road districts, except for county unit districts and municipalities that have created a district, the clerk is elected. In road districts comprised of a single township, the supervisor of the township is the ex-officio treasurer of the road district. In a consolidated township road districts, the chairman, clerk and treasurer are selected from among the members of the highway board of auditors. In other road districts, the district clerk is the ex-officio treasurer for the road district, except for county unit road districts and municipalities created as road districts.

POWERS
§ 5/6-125, 5/6-127, 5/6-201 to 5/6-201.19, 5/6-203, 5/6-302, 5/6-317 to 5/6-320, 5/6-401 to 5/6-402, 5/6-404, 5/6-801 to 5/6-804

In addition to the usual powers of special districts (see page v), road districts are responsible for the construction, repair, maintenance, and supervision of the roads under their jurisdiction. Most of the powers and responsibilities are given to the highway commissioner in each district. However, in a county unit road district the county superintendent of highways takes responsibility, subject to the direction of the county board. The superintendent is given the same powers and duties as a highway commissioner. Highway commissioners may acquire lands and other property for the construction, maintenance, alteration, or operation of any township or district road by exercising the power of eminent domain. They have no power or jurisdiction over the streets and alleys in municipalities.

REVENUE
§ 5/6-501, 5/6-503 to 5/6-504, 5/6-506, 5/6-508 to 5/6-509, 5/6-512, 5/6-512.1, 5/6-516, 5/6-601

Roads and Bridges Tax: Authorized by the Township Board of Trustees, single township districts have a rate limit of 0.125% or the rate in effect on July 1, 1967, whichever is greater. This rate may be increased to 0.165% by a majority of the trustees. Authorized by the highway board of auditors, consolidated township road districts have a rate limit of 0.175% or the rate in effect on July 1, 1967, whichever is greater. The rate may be increased to 0.66% by referendum. Road districts in commission counties have a rate limit of 0.165% or the rate in effect on July 1, 1967, whichever is greater. The tax is authorized by the highway board of auditors but an increase to 0.66% must be approved by referendum. Districts with less than $10 million in EAV may increase the rate up to 0.94% if authorized by referendum.

Road Damage Tax: Authorized by the county board in commission counties, the rate limit is 0.033%, but may be increased by referendum.

Permanent Road Construction or Improvement Tax: Authorized by referendum the rate limit is 0.167%. It may be increased to 0.25% by referendum.

Constructing/Repairing Bridges Tax: Authorized by referendum or by the county board in commission counties, the rate limit is 0.05%. It may be increased to 0.25% for a ten-year period by referendum. It may be accumulated for a specific project. If the surplus is transferred to road and bridge fund a referendum is required to reauthorize the levy.

Equipment and Buildings Tax: Authorized by referendum or by the county board in commission counties, the rate limit is 0.035%. It may be increased to 0.10% by referendum.

County Unit Road District Bridge Tax: Authorized by the county board, the rate limit is 0.05%.

County Unit Road District Road Tax: Authorized by the county board, the rate limit is 0.165%. It may increase to 0.33% by referendum.

Refunding Bonds Tax: Authorized by the county board upon petition by the highway commissioner or the road district clerk, there is no rate limit.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit. This rate applies to county unit road districts.

Tax Anticipation Warrants: The highway commissioner may issue tax anticipatory orders (payable only from the tax to be levied on roads) to pay for damages caused by roads or ditches.
### DEBT MANAGEMENT

§ 5/6-107.1, 5/6-510, 5/6-513, 5/6-514, 5/6-701.6

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum after a petition by the highway commissioner or 25 legal voters, these bonds may be issued to fund the construction and repair of roads and bridges.

**Refunding Bonds:** Authorized by the county board, these bonds may be issued for past due road bonds of a township when a county abandons township organization and a road district is formed with the same boundaries.

**Other Debt:** A road district may borrow money from any bank or other financial institution providing such money is repaid within one year.

**Total Debt Limit:** 2.875% of EAV

### FISCAL PROCEDURE

§ 5/6-201.15, 50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** A road district must issue an annual report on its revenues and expenditures but an audit is not required. Single township road districts report to the board of township trustees and consolidated township road districts and road districts in commission counties report to the district clerk. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

## ROAD DISTRICTS IN ILLINOIS

<table>
<thead>
<tr>
<th>Counties</th>
<th>Road Districts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edwards County</td>
<td>Edwards #1 Road District, Edwards #2 Road District, Edwards #3 Road District</td>
</tr>
<tr>
<td></td>
<td>Edwards #4 &amp; 12 Road District, Edwards #5 &amp; 11 Road District, Edwards #6 Road</td>
</tr>
<tr>
<td></td>
<td>District, Edwards #8 &amp; #10 Road District, Edwards #14 Road District, Edwards</td>
</tr>
<tr>
<td></td>
<td>#15 Road District</td>
</tr>
<tr>
<td>McDonough County</td>
<td>Colechester-Tennessee #1 Road District</td>
</tr>
<tr>
<td>Menard County</td>
<td>Menard #1 Road District, Menard #2 Road District, Menard #3 Road District,</td>
</tr>
<tr>
<td></td>
<td>Menard #4 Road District, Menard #5 Road District, Menard #6 Road District,</td>
</tr>
<tr>
<td></td>
<td>Menard #7 Road District, Menard #9 Road District, Menard #10 Road District</td>
</tr>
<tr>
<td>Monroe County</td>
<td>Monroe #1 Road District, Monroe #2 Road District, Monroe #3 Road District,</td>
</tr>
<tr>
<td></td>
<td>Monroe #4 Road District, Monroe #5 Road District, Monroe #6 Road District,</td>
</tr>
<tr>
<td></td>
<td>Monroe #7 Road District, Monroe #8 Road District, Monroe #9 Road District,</td>
</tr>
<tr>
<td></td>
<td>Monroe #10 Road District</td>
</tr>
<tr>
<td>Morgan County</td>
<td>Morgan #1 Road District, Morgan #2 Road District, Morgan #3 Road District,</td>
</tr>
<tr>
<td></td>
<td>Morgan #4 Road District, Morgan #5 Road District, Morgan #6 Road District,</td>
</tr>
<tr>
<td></td>
<td>Morgan #8 Road District, Morgan #9 Road District, Morgan #10 Road District,</td>
</tr>
<tr>
<td></td>
<td>Morgan #11 Road District, Morgan #12 Road District, Morgan #13 Road District</td>
</tr>
<tr>
<td>Perry County</td>
<td>Perry #1 Road District, Perry #4 Road District, Perry #4-2 Road District,</td>
</tr>
<tr>
<td></td>
<td>Perry #4-3 Road District, Perry #5-2 Road District, Perry #5-3 Road District,</td>
</tr>
<tr>
<td></td>
<td>Perry #6-2 Road District, Perry #6-3 Road District</td>
</tr>
<tr>
<td>Pope County</td>
<td>Pope #1 Road District, Pope #2 Road District</td>
</tr>
<tr>
<td>Randolph County</td>
<td>Randolph #1 Road District, Randolph #2 Road District, Randolph #3 Road District</td>
</tr>
<tr>
<td></td>
<td>Randolph #4 Road District</td>
</tr>
<tr>
<td>Scott County</td>
<td>Scott #1 Road District, Scott #2 Road District, Scott #3 Road District,</td>
</tr>
<tr>
<td></td>
<td>Scott #4 Road District, Scott #5 Road District</td>
</tr>
</tbody>
</table>

### Wabash County

<table>
<thead>
<tr>
<th>Wabash County</th>
<th>Road Districts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Wabash #1 Road District, Wabash #2 Road District, Wabash #3 Road District,</td>
</tr>
<tr>
<td></td>
<td>Wabash #4 Road District, Wabash #5 Road District, Wabash #6 Road District</td>
</tr>
</tbody>
</table>
**Sanitary Districts**

### Overview
Sanitary districts may be established for the protection of public health, abatement or reduction in water pollution, drainage control, protection from overflow, and the provision of sewage disposal. As noted below, five acts authorize the establishment of sanitary districts. They are governed by boards of trustees and may levy several property taxes and issue bonds.

### Statute Citation

<table>
<thead>
<tr>
<th>Citation</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>70 ILCS</td>
<td>July 1, 1907, pars. 2205/0.01 to 2205/29.3</td>
</tr>
<tr>
<td></td>
<td>July 1, 1911, pars. 2305/0.01 to 2315/1</td>
</tr>
<tr>
<td></td>
<td>July 1, 1917, pars. 2405/0.1 to 2410/5</td>
</tr>
<tr>
<td></td>
<td>July 2, 1936, pars. 2805/0.1 to 2805/93</td>
</tr>
<tr>
<td></td>
<td>July 18, 1974, pars. 2905/1-1 to 2905/5-5</td>
</tr>
</tbody>
</table>

### Establishment

**Request:** Under the 1917 Act, sanitary districts may be requested in a petition signed by 100 legal voters in the proposed district, 300 under the 1907 and 1911 Acts, or 20% of the legal voters under the 1936 Act.

**Procedure:** A hearing is held in circuit court.

**Authorization:** The proposed district must be approved by referendum.

**Annexation:** The corporate authorities of a sanitary district may enter into an annexation agreement with an owner or owners of contiguous land, subject to a public hearing.

### Dissolution

**Request:** Under the 1917 Act, the Board may petition for dissolution. Under the 1936 Act, dissolution may be requested in a petition brought by 50 legal voters. The 1974 Act permits districts established under the 1907 Act to be dissolved only if they are replaced by another district and the petition must be brought by 300 legal voters.

**Procedure:** Under the 1917 and 1936 Acts, the circuit court is petitioned; under the 1974 act the board of elections is petitioned.

**Authorization:** Under the 1917 Act, the circuit court makes the final determination; in the other two cases dissolution must be approved by referendum.

**Disconnection:** Contiguous territories in districts created under the 1911 Act may be disconnected. Voters must petition the circuit court for a referendum, and a majority of the votes must support disconnection.

### Governance

**Governing Body:** Board of Trustees

**Members:** Under the 1907 Act, five members serve four-year terms, and the president may be paid up to $2,000 and the members up to $1,000 annually. Under the 1911 Act, five members serve four-year terms. The president may be paid up to $11,000 and the members up to $8,000 annually. Under the 1917 Act, five members serve three-year terms and may be paid up to $6,000 annually. Under the 1936 Act, three members serve three-year terms and may be paid up to $3,000 annually. Under the 1974 Act, five members serve five-year terms. Members are compensated at the same rate paid to county board members in St. Clair or Madison Counties, whichever is less.

**Selection:** Under the 1907 and 1911 Acts, members are elected; under the 1917, 1936, and 1974 Acts, members are appointed.

**Key Officials:** Boards select a president and vice-president. They may also select a clerk, treasurer, engineer and attorney. The 1974 Act requires the appointment of an executive director.
The board of trustees of any district may provide for the collection and disposal of sewage and drainage of the district, and for the preservation of the water supplied to district inhabitants from contamination. For that reason each district may establish, construct, maintain, and operate numerous facilities including all the drains, channels, ditches, and pumping plants that might be required for the disposal of sewage and drainage. A district may acquire property and if necessary, it may exercise the power of eminent domain. The board may also acquire, from an individual, corporation, or municipality, a drainage system sufficient for the needs of the district's inhabitants. Other powers include the authority to appoint a police force to prevent water pollution, and to build and maintain dams to regulate rivers or streams. Any district may acquire, construct, operate, and improve a waterworks system. It may also provide special services limited to construction, maintenance, and alteration of the district's drains, sewers, and other necessary adjuncts in any special service area. "Special Service Area" means a contiguous area within a district in which special governmental services are provided in addition to those services provided generally throughout the district.

Corporate Tax: Under the 1907 Act, the tax is authorized by the board, the rate limit is 0.20% or the rate limit in effect on July 1, 1967, whichever is greater. The limit may be increased by referendum. Under the 1911 Act, the tax is authorized by the board, the rate limit is 0.083% or the rate limit in effect on August 2, 1965, whichever is greater. The limit may be increased by referendum. Under the 1917 Act, the tax is authorized by the board, the rate limit is 0.083% or the rate limit in effect on August 2, 196, whichever is greater. The limit may be increased by referendum. Under the 1936 Act, the tax is authorized by the board, the rate limit is 0.25% or the rate limit in effect on August 2, 196, whichever is greater. The limit may be increased by referendum. Under the 1974 Act, the tax is authorized by the board, the rate limit is 0.20% or the rate limit in effect on July 1, 1967, whichever is greater. The limit may be increased by referendum.

Sewage Treatment Tax: Authorized by the board, the rate limit is 0.03%. This limit may be increased up to 0.05% if approved by a referendum.

Storm Water Tax: Under the 1907 Act, this tax is authorized by the board, the rate limit is 0.03%. This limit may be increased by referendum (not needed if located in a township declared to be a disaster area by the U.S. President).

Special Service Area Tax: Under the 1917 and 1936 Acts, this tax is authorized by the board, there is no rate limit. However, 51% of the voters and 51% of the landowners can petition to prevent the tax from being imposed.

Public Benefit Tax: Under the 1911 and 1917 Acts, this tax is authorized by the board, the rate limit is 0.05%.

Corporate Benefit Successor Municipality Tax: Under the 1917 Act, this tax is authorized by the board, the rate limit is 0.25% and is used by the corporate authorities of any successor municipality required to provide sewer or water service.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit.

Tax Anticipation Warrants: No provision

Other Revenue: Districts may collect fines for the violation of district ordinances, and determine and collect user charges.
### DEBT MANAGEMENT

§ 2205/16 to 2205/16.2, 2305/9-2305/10, 2305/23, 2405/9, 2405/16.3, 2405/16.4 to 2405/16.8, 2405/16.11, 2405/21, 2805/11, 2805/30, 2905/5-2, 2905/5-3, 70 ILCS 3005/1-8, 70 ILCS 3010/1 to 3010/24a

### Revenue Bonds:
- Districts established under the 1917 and 1936 Acts can issue these bonds to acquire, construct or maintain a waterworks. All districts may issue these bonds to acquire, construct or operate sewage systems.

### General Obligation Bonds:
- Authorized by referendum, these bonds can be issued for corporate purposes. There is no rate limit.

### Refunding Bonds:
- Authorized by the board, these bonds may be issued. There is no rate limit.

### Other Debt:
- Districts established under the 1911, 1917 and 1936 Acts may issue bonds in anticipation of the collection of special assessments.

### Total Debt Limit:
- 5.75% of EAV

### FISCAL PROCEDURE

§ 2205/27, 3010/8, 50 ILCS 310/2-3

### Fiscal Year:
- No provision

### Financial Report:
- An annual financial report is required to be filed with the Illinois Comptroller and the circuit court every April. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

### SANITARY DISTRICTS IN ILLINOIS

<table>
<thead>
<tr>
<th>Adams County</th>
<th>Glen Oaks Acres Sanitary District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Glenbrook Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Kimberly Heights Sanitary District</td>
</tr>
<tr>
<td></td>
<td>La Grange Highlands Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Mission Brook Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Northfield Woods Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Oak Meadows Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Old Town Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Plum Grove Estates Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Plum Grove Woodlands Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Prospect Heights Sanitary District</td>
</tr>
<tr>
<td></td>
<td>South Lyons Township Sanitary District</td>
</tr>
<tr>
<td></td>
<td>South Palos Township Sanitary District</td>
</tr>
<tr>
<td></td>
<td>South Stickney Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Thom Creek Basin Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Wolf Mandel Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Woodley Road Sanitary District</td>
</tr>
<tr>
<td></td>
<td>De Kalb County</td>
</tr>
<tr>
<td></td>
<td>De Kalb Sanitary District</td>
</tr>
<tr>
<td></td>
<td>De Witt County</td>
</tr>
<tr>
<td></td>
<td>Clinton Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Downers Grove Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Glen Ellyn Heights Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Glenhard Wastewater Authority</td>
</tr>
<tr>
<td></td>
<td>Highland Hills Sanitary</td>
</tr>
<tr>
<td></td>
<td>Hinsdale Sanitary District</td>
</tr>
<tr>
<td></td>
<td>North Elmhurst Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Salt Creek Drainage Basin Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Timberlakes Estates Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Wheaton Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Edwards County</td>
</tr>
<tr>
<td></td>
<td>West Salem Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Fayette County</td>
</tr>
<tr>
<td></td>
<td>St. Peter Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Fulton County</td>
</tr>
<tr>
<td></td>
<td>Farmington Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Table Grove Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Vermont Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Grundy County</td>
</tr>
<tr>
<td></td>
<td>Annawan San District</td>
</tr>
<tr>
<td></td>
<td>S W E B Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Henry County</td>
</tr>
<tr>
<td></td>
<td>Alpha Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Atkinson Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Orion Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Iroquois County</td>
</tr>
<tr>
<td></td>
<td>Loda Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Jackson County</td>
</tr>
<tr>
<td></td>
<td>Gorham Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Jersey County</td>
</tr>
<tr>
<td></td>
<td>Piasa Township Sewer District</td>
</tr>
<tr>
<td></td>
<td>Johnson County</td>
</tr>
<tr>
<td></td>
<td>Vienna Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Kane County</td>
</tr>
<tr>
<td></td>
<td>Aurora Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Fox Metro Water Reclm District</td>
</tr>
<tr>
<td></td>
<td>Fox River Water Reclamation District</td>
</tr>
<tr>
<td></td>
<td>Wasco Sanitary District</td>
</tr>
<tr>
<td></td>
<td>Kankakee County</td>
</tr>
<tr>
<td></td>
<td>Central Sanitary District</td>
</tr>
</tbody>
</table>

- **Adams County**
  - Clayton Sanitary District
  - Golden Sanitary District
  - Liberty Sanitary District
  - Mendon Sanitary District

- **Alexander County**
  - Central Alexander Sanitary District

- **Bond County**
  - Mulberry Grove Sanitary District

- **Carroll County**
  - York Sanitary District

- **Cass County**
  - Beardstown Sanitary District

- **Champaign County**
  - St Joseph Sanitary District
  - Urbana Champaign Sanitary District

- **Christian County**
  - Taylorville Sanitary District

- **Clinton County**
  - Albers Sanitary District
  - Keysport Sanitary District
  - New Baden Sanitary District
  - St Rose Sanitary District

- **Cook County**
  - Barrington Woods Sanitary District
  - Central Stickney Sanitary District
  - Country Garden Sanitary District
  - Fenway Sanitary District
  - Forest River Sanitary District

- **De Kalb County**
  - De Kalb Sanitary District

- **De Witt County**
  - Clinton Sanitary District

- **Du Page County**
  - Downers Grove Sanitary District
  - Glen Ellyn Heights Sanitary District
  - Glenhard Wastewater Authority
  - Highland Hills Sanitary
  - Hinsdale Sanitary District
  - North Elmhurst Sanitary District
  - Salt Creek Drainage Basin Sanitary District
  - Timberlakes Estates Sanitary District
  - Wheaton Sanitary District

- **Edwards County**
  - West Salem Sanitary District

- **Fayette County**
  - St. Peter Sanitary District

- **Fulton County**
  - Farmington Sanitary District
  - Table Grove Sanitary District
  - Vermont Sanitary District

- **Grundy County**
  - Annawan San District
  - S W E B Sanitary District

- **Henry County**
  - Alpha Sanitary District
  - Atkinson Sanitary District
  - Orion Sanitary District

- **Iroquois County**
  - Loda Sanitary District

- **Jackson County**
  - Gorham Sanitary District

- **Jersey County**
  - Piasa Township Sewer District

- **Johnson County**
  - Vienna Sanitary District

- **Kane County**
  - Aurora Sanitary District
  - Fox Metro Water Reclm District
  - Fox River Water Reclamation District
  - Wasco Sanitary District

- **Kankakee County**
  - Central Sanitary District
**Kendall County**
Newark Sanitary District
Yorkville Bristol Sanitary District

**Knox County**
Galesburg Sanitary District
Maquon Sanitary District
Oneida Sanitary District
Spoon Valley Lake Sanitary District
Wataga Sanitary District
Williamsfield Sanitary District

**La Salle County**
Serena Sanitary District
Sheridan Sanitary District

**Lake County**
Del Mar Woods Sanitary District
Fox Lake Hills Sanitary District
Island Lake Sanitary District
Lakes Region Sanitary District
Lindenhurst Sanitary District
North Shore Sanitary District
Round Lake Sanitary District
Zurich Heights Sanitary District

**Lee County**
Franklin Grove Sanitary District
Nelson Sanitary District
Paw Paw Sanitary District

**Logan County**
San Jose Sanitary District

**Macon County**
Argenta Sanitary District
Macon Sanitary District
Sanitary District Of Decatur

**Macoupin County**
Virden Sanitary District

**Madison County**
Alhambra Sanitary District
Glen Carbon Sanitary District
Holiday Shores Sanitary District
Marine Sanitary District
Rosewood Heights Sanitary District

**Marion County**
Patoa Sanitary District
San Jose Sanitary District

**Massac County**
Joppa Sanitary District

**McDonough County**
Good Hope Sanitary District
Industry Sanitary District

**McHenry County**
Lake-In-The-Hills Sanitary District

**McLean County**
Bloomington & Normal Water Reclamation District
Clearview Sanitary District
New Boston Sanitary District

**Menard County**
Old Salem-Chautauqua

**Mercer County**
Matherville Sanitary District
Viola Sanitary District

**Monroe County**
Lou-Del Sanitary District

**Peoria County**
Brimfield Sanitary District
Chillicothe Sanitary District
Greater Peoria Sanitary District
Hanna City Sanitary District

**Randolph County**
Baldwin Sanitary District

**Richland County**
Noble Sanitary District

**Rock Island County**
Andalusia Sanitary District
Cordova Sanitary District
Coyne Center Sanitary District
Hillsdale Sanitary District

**Sangamon County**
Springfield Sanitary District

**St Clair County**
Caseyville Sanitary District
Metro East
Prairie Du Pont Levee & San District
Shiloh Valley

**Tazewell County**
Creve Coeur Sanitation District
East Peoria Sanitary District

**Vermilion County**
Danville Sanitary District
Westville Belgium Sanitary District

**Washington County**
Ashley Sanitary District
Hoyleton Sanitary District
Irvington Sanitary District

**Wayne County**
Wayne City Sanitary District

**White County**
Norris City Sanitary District

**Whiteside County**
Albany Sanitary District

**Will County**
Bonnie Brae Forest Mnr Sanitary District
East Joliet Sanitary District
Greenfield Sanitary District
Lockport Heights Sanitary District
Oak Highlands Ingalls Park Sanitary District
South Ridgewood Sanitary District
Southeast Joliet Sanitary District
Sunnyland Sanitary District

**Winnebago County**
Durand Sanitary District
Rock River Water Reclamation District
Rockford Sanitary District
Rockton Sanitary District
Seward Sanitary District

**Woodford County**
Oakridge Sanitary District

---

91
The Metropolitan Sanitary District of Greater Chicago is also known as the Metropolitan Water Reclamation District of Greater Chicago, and is hereafter referred to as the Chicago Sanitary District. The district constructs, maintains and operates sewers, sewage treatment plants, and drainage facilities within Cook County. It is governed by a nine-member board of commissioners and it may levy several property taxes and issue several types of bonds.

### Statute

**Citation Effective Date:** July 1, 1889

### Establishment

**§ 2605/1**

**Request:** No provision
**Procedure:** The Chicago Sanitary District was established by state statute.
**Authorization:** Not applicable
**Annexation:** In certain circumstances, the corporate limits of this district may be extended to include any area of contiguous territory within the limit of Cook County.

### Dissolution

**§ 2605/28**

**Request:** No provision
**Procedure:** No provision
**Authorization:** No provision
**Disconnection:** Under certain circumstances, territory may disconnect from the sanitary district. Disconnection may be requested in a petition signed by a majority of voters or a majority of landowners owning a majority of the land. A hearing is held in circuit court and the court makes the final determination.

### Governance

**Governing Body:** Board of Commissioners
**Members:** Nine members serve staggered six-year terms. The president is paid $50,000 annually. The vice-president and finance committee chair are paid $45,000 annually and commissioners are paid either $36,000 or $40,000 annually, depending on when they were elected to the board.
**Selection:** Commissioners are elected in general elections.
**Key Officials:** The board selects a president, vice-president, and a chair of the finance committee from among its members. A treasurer and general superintendent are selected and need not be board members.

### Powers

In addition to the usual powers of special districts (see page v), the Chicago Sanitary District may establish, construct, maintain, and operate various facilities including drains, channels, ditches and pumping plants that are essential to the disposal of sewage and drainage. The district may also build and maintain dams to generate electrical energy. It has the power of eminent domain.

### Revenue

**Corporate Tax:** Authorized by the board, the rate limit is 0.46%.
**Construction Tax:** Authorized by the board, the rate limit is 0.10%.
**Reserve Fund Tax:** Authorized by the board, this tax may be levied for payment of claims, awards, losses, judgments or liabilities. The rate limit is 0.005%.
**Corporate Working Cash Fund Tax:** Authorized by the board, the rate limit is 0.005%.
**Construction Working Cash Fund Tax:** Authorized by the board, the rate limit is 0.005%.
**Emergency Tax:** Authorized by the board, this tax may be levied to effect court orders or judgments relating to the requisite flowage of water, capacity of the channel, and the construction, maintenance, and operation of movable bridges.
**DEBT**

**MANAGEMENT**

§ 2605/9 to 2605/9.8, 2605/10.1 to 2605/10.8, 2605/15

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by the board, these bonds may be issued to construct or improve sewerage and drainage systems and must mature within 40 years.

**Corporate Working Cash Fund Bonds:** Authorized by the board, these bonds must mature within 20 years.

**Replacement/Remodeling Bonds:** Authorized by the board, these bonds may be issued for replacing or remodeling facilities. The rate limit is 3.35%.

**Refunding Bonds:** Authorized by the board, these bonds must mature within ten years.

**Special Assessment Bonds:** When any assessment is made payable in installments the board may issue bonds or certificates for up to 80% of the unpaid portion of the assessment at the date of issue.

**Calumet-Sag Navigation Bonds:** Authorized by the board, these bonds may be issued in an amount not to exceed $8 million to pay for expenditures in utilities relocation made necessary by the construction of the Calumet-Sag Navigation project.

**Other Debt:** The district issued bonds to pay for works which were made necessary by the decree of the U.S. Supreme Court in the consolidated cases entitled Wisconsin et al. v. The State of Illinois and the Sanitary District of Chicago. Three different series of bonds were issued for up to $100 million, $21 million, and $19 million, respectively. Bonds exceeding those levels had to be approved by referendum.

**Total Debt Limit:** 5.75% of EAV

---

**FISCAL PROCEDURE**

§ 2605/5.1, 2605/5.10, 2605/5.13, 2605/11.23, 50 ILCS 310/2-3

**Fiscal Year:** January 1 to December 31

**Financial Report:** An audit conducted by a CPA is required at the end of each fiscal year. Copies are to be sent to the necessary state agencies as required by law and are to be made available to the public at a reasonable cost. The district is required to file an annual financial report and audit with the Illinois Comptroller.
# Soil and Water Conservation Districts

### Overview

Soil and water conservation districts establish and implement comprehensive and coordinated erosion and sediment control programs to protect and conserve land, water, air and other resources. Districts are governed by five-member boards of directors and may levy a property tax. They do not have bonding authority.

### Statute Citation

**Effective Date:** July 9, 1937

### Establishment

§ 405/8 to 405/15, 405/17, 405/26a, 405/26b, 405/26b.7

**Request:** A district may be proposed in a petition signed by 25 or more landowners owning 10% or more of the land. Once the district is established, sub-districts may be proposed in petitions signed by a majority of the landowners who own a majority of the land.

**Procedure:** A hearing is held by the Department of Agriculture.

**Authorization:** The proposed district must be approved by landowners within the proposed district in a referendum which is held by the Department of Agriculture. The department then makes the final determination and, if approved, the Secretary of State issues a certificate.

**Annexation:** Petitions for annexation are filed with the department. If a petition is signed by a majority of landowners in a proposed area, no referendum or hearing must be held. To add territory to a sub-district, one or more landowners may petition the governing body of the sub-district. That body holds a hearing and then determines whether to add the land. A referendum must be held if an owner who did not sign has land included in the petition.

### Dissolution

§ 405/26a.1, 405/26b.8, 405/28 to 405/30

**Request:** If the district has been in existence for at least three years, dissolution of the district may be requested in a petition signed by 25 or more landowners who own at least one-tenth of the land in the district.

**Procedure:** The Department of Agriculture holds public hearings at their discretion.

**Authorization:** The proposed dissolution must be approved by referendum.

**Disconnection:** A landowner or (landowners) may petition a sub-district for disconnection. The governing board makes the final determination.

### Governance

§ 405/19 to 405/21

**Governing Body:** Board of Directors

**Members:** Five members serve staggered two-year terms. They must own or occupy lands within the district. They may be paid up to $20 per day plus expenses.

**Selection:** Directors are elected.

**Key Officials:** The board selects a chairman from among its members.

### Powers

§ 405/22 to 405/22.12

The district may initiate and conduct surveys, investigations, and research and develop plans for the conservation of soil and water resources and for the control and prevention of soil erosion, floodwater and sediment damages in the district. It may carry out preventive and control measures including engineering operations, methods of cultivation, and the growing of vegetation. The district may cooperate with any owner or occupier of lands within the district in carrying out erosion-control and flood prevention operations. It may acquire any property necessary for the purpose of the district and maintain, administer, and improve it. The district has the power of eminent domain. It may construct, improve, operate, and maintain any structures necessary for the performance of any of the operations.

### Revenue

§ 405/22.09, 405/26b, 405/26b.6

**Corporate Tax:** Authorized by referendum, the rate limit is 0.125%. Funds are used for the general corporate purposes of a sub-district.

**Bonds and Interest Tax:** No provision

**Tax Anticipation Warrants:** No provision
Other Revenue: Authorized by the board, the district may charge fees to any person who makes a request for services or receives benefits from the district.

DEBT MANAGEMENT
§ 405/22.10

Revenue Bonds: No provision
General Obligation Bonds: No provision
Other Debt: The directors may incur indebtedness for the conduct of the business of the district.
Total Debt Limit: No provision

FISCAL PROCEDURE
50 ILCS 310/2-3

Fiscal Year: No provision
Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

SOIL AND WATER CONSERVATION DISTRICTS IN ILLINOIS

Adams County
Adams County Soil & Water Conservation District

Bond County
Bond County Soil & Water Conservation District

Boone County
Boone County Soil & Water Conservation District

Brown County
Brown County Soil & Water Conservation District

Bureau County
Bureau County Soil & Water Conservation District

Calhoun County
Calhoun County Soil & Water Conservation District

Carroll County
Carroll County Soil & Water Conservation District

Cass County
Cass County Soil & Water Conservation District

Champaign County
Champaign County Soil & Water Conservation District

Christian County
Christian County Soil & Water Conservation District

Clark County
Clark County Soil & Water Conservation District

Clay County
Clay County Soil & Water Conservation District

Clinton County
Clinton County Soil & Water Conservation District

Coles County
Coles County Soil & Water Conservation District

Cook County
North Cook Soil & Water Conservation District

Crawford County
Crawford County Soil & Water Conservation District

Cumberland County
Cumberland County Soil & Water Conservation District

De Kalb County
Dekalb County Soil & Water Conservation District

De Witt County
De Witt County Soil & Water Conservation District

Douglas County
Douglas County Soil & Water Conservation District

Edgar County
Edgar County Soil & Water Conservation District

Edwards County
Edwards County Soil & Water Conservation District

Effingham County
Effingham County Soil & Water Conservation District

Fayette County
Fayette County Soil & Water Conservation District

Ford County
Ford County Soil & Water Conservation District

Franklin County
Franklin County Soil & Water Conservation District

Fulton County
Fulton County Soil & Water Conservation District

Gallatin County
Gallatin County Soil & Water Conservation District

Greene County
Greene County Soil & Water Conservation District

Grundy County
Grundy County Soil & Water Conservation District

Hamilton County
Hamilton County Soil & Water Conservation District

Hancock County
Hancock County Soil & Water Conservation District

Henderson County
Henderson County Soil & Water Conservation District
<table>
<thead>
<tr>
<th>County</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Henry County</td>
<td>Henry County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Iroquois County</td>
<td>Iroquois County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Jackson County</td>
<td>Jackson County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Jasper County</td>
<td>Jasper County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Jefferson County</td>
<td>Jefferson County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Jersey County</td>
<td>Jersey County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Jo Daviess County</td>
<td>Jo Daviess County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Johnson County</td>
<td>Johnson County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Kane County</td>
<td>Kane Dupage Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Kankakee County</td>
<td>Kankakee County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Kendall County</td>
<td>Kendall County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Knox County</td>
<td>Knox County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>La Salle County</td>
<td>La Salle County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Lawrence County</td>
<td>Lawrence County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Lee County</td>
<td>Lee County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Livingston County</td>
<td>Livingston County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Logan County</td>
<td>Logan County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Macon County</td>
<td>Macon County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Macoupin County</td>
<td>Macoupin County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Madison County</td>
<td>Madison County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Marion County</td>
<td>Marion County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Marshall County</td>
<td>Putnam Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Mason County</td>
<td>Mason County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Massac County</td>
<td>Massac County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>McDonough County</td>
<td>Mcdonough County Soil And Water Conservation District</td>
</tr>
<tr>
<td>McHenry County</td>
<td>McHenry County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>McLean County</td>
<td>Mclean County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Menard County</td>
<td>Menard County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Mercer County</td>
<td>Mercer County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Monroe County</td>
<td>Monroe County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Montgomery County</td>
<td>Montgomery County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Morgan County</td>
<td>Morgan County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Moultrie County</td>
<td>Moultrie County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Ogle County</td>
<td>Ogle County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Peoria County</td>
<td>Peoria County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Perry County</td>
<td>Perry County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Piatt County</td>
<td>Piatt County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Pike County</td>
<td>Pike County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Pope County</td>
<td>Pope-Hardin Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Pulaski County</td>
<td>Pulaski Alexander Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Randolph County</td>
<td>Randolph County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Richland County</td>
<td>Richland County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Rock Island County</td>
<td>Rock Island County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Saline County</td>
<td>Saline County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Sangamon County</td>
<td>Sangamon County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Schuyler County</td>
<td>Schuyler Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Scott County</td>
<td>Scott County Soil &amp; Water Conservation District</td>
</tr>
<tr>
<td>Shelby County</td>
<td>Shelby County Soil &amp; Water Conservation District</td>
</tr>
</tbody>
</table>
St Clair County
St Clair County Soil & Water Conservation District

Stephenson County
Stephenson Soil & Water Conservation District

Tazewell County
Tazewell County Soil & Water Conservation District

Union County
Union County Soil & Water Conservation District

Vermilion County
Vermilion County Soil & Water Conservation District

Wayne County
Wayne County Soil & Water Conservation District

White County
White County Soil & Water Conservation District

Whiteside County
Whiteside County Soil & Water Conservation District

Will County
Will-South Cook Soil & Water Conservation District

Williamson County
Williamson County Soil & Water Conservation District

Winnebago County
Winnebago County Soil & Water Conservation District

Woodford County
Woodford County Soil & Water Conservation District
## SOLID WASTE DISPOSAL DISTRICTS

### OVERVIEW
Solid waste disposal districts provide for the collection, transportation, and disposal of solid waste. They are governed by five-member boards of trustees and may levy property taxes and issue bonds.

### STATUTE
**Citation**: 70 ILCS 3105/1 to 3105/24
**Effective Date**: September 8, 1969

### ESTABLISHMENT

#### § 3105/4 to 3105/8

**Request**: A solid waste disposal district may be established in any county or township that is not already part of such a district. The boundaries of the district must be coterminous with the boundaries of the counties or townships. Outside of Cook County, up to five adjoining counties or townships may combine to establish a district, subject to the written approval of the Illinois Environmental Protection Agency. A district may be proposed in a petition filed by at least 1% of the voters in the proposed district in all counties except Cook.

**Procedure**: A hearing is held in circuit court.

**Authorization**: The proposed district must be approved by referendum.

**Annexation**: No provision

### DISSOLUTION

**Request**: No provision

**Procedure**: No provision

**Authorization**: No provision

**Disconnection**: No provision

### GOVERNANCE

#### § 3105/9 to 3105/17

**Governing Body**: Board of Trustees

**Members**: Five-member boards serve staggered five-year terms. Trustees serve without compensation, but may be reimbursed for their expenses.

**Selection**: Board members are appointed by the chairman of the county board/township supervisor. Should the district be located in more than one county/township, membership is proportional based on population.

**Key Officials**: The board selects a president, secretary, and treasurer from among its members.

### POWERS

#### § 3105/16 to 3105/17
In addition to the usual powers of special districts (see page v), solid waste disposal districts may, with prior approval of the Environmental Protection Agency, construct, acquire, and operate solid waste disposal facilities, or contract with other governmental bodies or with private industry for the disposal of solid wastes.

### REVENUE

#### § 3105/18 to 3105/19

**Corporate Tax**: Authorized by the board, the rate limit is 0.05%.

**Bonds and Interest Tax**: Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants**: Permitted, up to 85% of the corporate levy.

### DEBT MANAGEMENT

#### § 3105/21 to 3105/22

**Revenue Bonds**: Authorized by the board, these bonds may be used to acquire, construct, or improve solid waste facilities. There is no rate limit. The bonds must be repaid in 20 years.

**General Obligation Bonds**: Authorized by referendum, these bonds may be used to acquire real property and construct or acquire solid waste disposal facilities. There is no rate limit. The bonds must be repaid within 20 years.

**Total Debt Limit**: 0.5% of EAV
**Fiscal Year**: July 1 to June 30

**Financial Report**: The board is required to file an annual report on its revenues and receipts with the county board or township trustees as well as the Illinois Environmental Protection Agency. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must file an annual audit with the Comptroller.

**Solid Waste Disposal Districts in Illinois**

<table>
<thead>
<tr>
<th>Cook County</th>
<th>Kane County</th>
<th>Lake County</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Cook County Solid Waste Agency</td>
<td>Burlington Township Solid Waste Disposal District</td>
<td>Lake County Solid Waste Agency</td>
</tr>
<tr>
<td>Jo Daviess County</td>
<td>Plato Township Solid Waste Disposal District</td>
<td></td>
</tr>
<tr>
<td>Jo Daviess/Carroll Solid Waste Disposal District</td>
<td>Rutland Township Solid Waste Disposal District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Virgil Township Solid Waste Disposal District</td>
<td></td>
</tr>
</tbody>
</table>
### Street Lighting Districts

**Overview**

Street lighting districts purchase and maintain street lights in areas where this service is not provided by other governmental units. They are governed by three-member boards of trustees and may levy property taxes and issue bonds.

**Statute**

<table>
<thead>
<tr>
<th>70 ILCS 3305/0.01 to 3305/10.1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date: August 2, 1949</td>
</tr>
</tbody>
</table>

**Establishment**

| Request: A street lighting district may be established in any area outside the boundaries of a municipality. A street lighting district may be proposed in a petition filed by at least 50 voters—or a majority if less than 100 residents. |
| Procedure: A hearing is held in circuit court. |
| Authorization: A proposed district must be approved by referendum. |
| Annexation: Annexation may be proposed by 50 or more legal voters within the proposed addition. The board makes the final determination. |

**Dissolution**

| Request: No provision |
| Procedure: No provision |
| Authorization: No provision |
| Disconnection: Under certain circumstances, landowners within a district may petition the circuit court for disconnection. A hearing is held in circuit court and the court makes the final determination. |

**Governance**

| Governing Body: Board of Trustees |
| Members: Three-member boards serve staggered three-year terms. When a district is located in more than one county, representation is proportional by population. The board fixes the compensation of board members which may not exceed $300 per annum. |
| Selection: Trustees are appointed by the chair of the county board except in the case of home rule counties where the appointment is made by the chief executive officer. |
| Key Officials: The board selects a president and a secretary from among its members. |

**Powers**

| In addition to the usual powers of special districts (see page v), street lighting districts purchase or rent, and maintain street lights or contract with adjacent entities to provide street lighting in areas where this service is not provided by some other governmental unit. |

**Revenue**

| Corporate Tax: Authorized by the board, the rate limit is 0.125%, but may be increased up to 2.00% by referendum. |
| Bonds and Interest Tax: Authorized by referendum, the rate limit is 0.075%. |
| Tax Anticipation Warrants: No provision |

**Debt Management**

| Revenue Bonds: No provision |
| General Obligation Bonds: Authorized by referendum, bonds may be issued for any corporate purpose. Bonds must be repaid within 20 years. |
| Total Debt Limit: 5% of EAV |

**Fiscal Procedure**

| Fiscal Year: No provision |
| Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller. |
### Street Lighting Districts in Illinois

<table>
<thead>
<tr>
<th>Adams County</th>
<th>Jo Daviess County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street Lighting District Of Ursa</td>
<td>Galena-Stauss Street Lighting District</td>
</tr>
<tr>
<td>Boone County</td>
<td>Logan County</td>
</tr>
<tr>
<td>Caledonia Street Lighting District</td>
<td>Chestnut Street Lighting District</td>
</tr>
<tr>
<td>Garden Prairie Street Lighting District</td>
<td>Lawndale Street Lighting District</td>
</tr>
<tr>
<td>Cook County</td>
<td>Madison County</td>
</tr>
<tr>
<td>Forest River Street Lighting District</td>
<td>Miracle Manor Bellemore Pl</td>
</tr>
<tr>
<td>Norwood Park Street Lighting District</td>
<td>Street Lighting District</td>
</tr>
<tr>
<td>De Kalb County</td>
<td>Marshall County</td>
</tr>
<tr>
<td>Fairdale Street Lighting District</td>
<td>Camp Grove Street Lighting District</td>
</tr>
<tr>
<td>Century Hills Street Lighting District</td>
<td></td>
</tr>
<tr>
<td>Ford County</td>
<td>McLean County</td>
</tr>
<tr>
<td>Paxton Street Lighting District</td>
<td>Cropsey Street Lighting District</td>
</tr>
<tr>
<td>Greene County</td>
<td>Monroe County</td>
</tr>
<tr>
<td>Wrights Street Lighting District</td>
<td>Lou Del Street Lighting District</td>
</tr>
<tr>
<td>Henry County</td>
<td>Peoria County</td>
</tr>
<tr>
<td>Hammond-Henry Street Lighting District</td>
<td>West Peoria Street Lighting District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>St Clair County</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Centreville Street Lighting District</td>
<td></td>
</tr>
<tr>
<td>Fairview Heights Street Lighting District</td>
<td>Fairview St Lighting District</td>
</tr>
<tr>
<td>St Clair Township Street Light District</td>
<td></td>
</tr>
<tr>
<td>Stephenson County</td>
<td></td>
</tr>
<tr>
<td>Mcconnell Street Lighting District</td>
<td></td>
</tr>
<tr>
<td>Will County</td>
<td></td>
</tr>
<tr>
<td>East Joliet Street Lighting District</td>
<td>East Moreland Street Lighting District</td>
</tr>
<tr>
<td>Preston Heights Street Lighting District</td>
<td></td>
</tr>
<tr>
<td>Winnebago County</td>
<td></td>
</tr>
<tr>
<td>Lincoln Acres Street Lighting District</td>
<td></td>
</tr>
<tr>
<td>District</td>
<td>Low Point Street Lighting District</td>
</tr>
<tr>
<td>Washington Park Street Lighting District</td>
<td></td>
</tr>
</tbody>
</table>

---

101
**SURFACE WATER PROTECTION DISTRICTS**

**OVERVIEW**
Surface water protection districts acquire and maintain necessary structures to collect, convey and discharge surface waters. These structures include ditches, channels, trunk sewers, lateral sewers, manholes, culverts, pumping stations, dams, and levees. Districts are governed by five-member boards of trustees and may levy property taxes and issue bonds.

**STATUTE**

70 ILCS 3405/0.01 to 3405/24

**CITATION**
Effective Date: July 15, 1953

**ESTABLISHMENT**
§ 3405/3 to 3405/8

**Request:** A surface water protection district may be proposed in a petition signed by 50 or more legal voters, or a majority if less than 100 voters.

**Procedure:** A hearing is held in circuit court.

**Authorization:** A proposed district must be approved by a referendum. Alternatively, a referendum may be bypassed when a petition to establish is signed by all district landowners.

**Annexation:** Annexation may be requested in a petition signed by 1% or more of the legal voters within the limits of the proposed addition. A hearing is held in circuit court and the proposed annexation must be approved by referendum.

**DISSOLUTION**
§ 3405/22

**Request:** No provision

**Procedure:** No provision

**Authorization:** No provision

**Disconnection:** Disconnection may be requested in a petition signed by any legal voter in the district or the owner of the property to be disconnected. A hearing is held in circuit court, and the court makes the final determination.

**GOVERNANCE**
§ 3405/9 to 3405/16

**Governing Body:** Board of Trustees

**Members:** Five-member boards serve staggered five-year terms. They may not be paid more than $250 per year.

**Selection:** Trustees are appointed by the chair of the county board. If the district lies within two or more counties representation on the board is proportional to population.

**Key Officials:** The board selects a president and secretary from among its members and a treasurer, who need not be a member of the board.

**POWERS**
§ 3405/1, 3405/12, 3405/15, 3405/16, 3405/17

In addition to the usual powers of special districts (see page v), surface water protection districts may acquire and construct ditches, channels, manholes, pumping stations, dams, levees, and other structures necessary for the collection, conveyance, and disposal of surface waters within the district boundaries. It may dispose of property and structures that are no longer needed. The board has the power of eminent domain.

**REVENUE**
§ 3405/20, 3405/21

**Corporate Tax:** Authorized by the board, the rate limit is 0.125%, but may be increased to 0.25% by referendum. A referendum is unnecessary if the district was created by a petition signed by all of the landowners of the district and they authorize the rate increase.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** No provision

**DEBT MANAGEMENT**
§ 3405/19, 3405/20a

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum or consent of all land-owners, districts may issue these bonds for corporate purposes. The bonds must be repaid within 20 years. There is no rate limit.

**Total Debt Limit:** 5% of EAV
**Fiscal Procedure**

50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

---

**Surface Water Protection Districts in Illinois**

<table>
<thead>
<tr>
<th>DuPage County</th>
<th>Kane County</th>
<th>Union County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oakhurst Surface Water Protection District</td>
<td>St. Clair County</td>
<td>Shawnee Valley Surf. Water Protection District</td>
</tr>
<tr>
<td>South Du Page Water Protection District</td>
<td>Mascoutah Surface Water District</td>
<td>Tazewell County</td>
</tr>
<tr>
<td>Westmont #1 Surface Water District</td>
<td>Groveland Township Water District</td>
<td>Fulton Flood District</td>
</tr>
<tr>
<td>Westmont #1 Surface Water District #2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Johnson County</th>
<th>Tazewell County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upper Cache Watershed District</td>
<td></td>
</tr>
</tbody>
</table>
# Tuberculosis Sanitarium Districts

## Overview
Tuberculosis sanitarium districts provide free sanitarium care and clinical and follow-up services for residents of the district. They are governed by five-member boards of trustees and may levy property taxes and issue bonds.

## Statute
### Citation
*70 ILCS 920/0.01 to 920/14*

### Effective Date
July 1, 1937

## Establishment
### Request
A tuberculosis sanitarium district may be proposed in a petition signed by 100 legal voters in any area of contiguous territory lying totally within one county but outside the corporate limits of any municipality that has its own tuberculosis sanitarium.

### Procedure
A hearing is held in circuit court.

### Authorization
A proposed district must be approved by referendum.

### Annexation
No provision

## Dissolution
### Request
In counties of less than 500,000 population a tuberculosis sanitarium district may be dissolved under certain circumstances by resolution of the county board. With dissolution, an additional tax with 0.05% rate limit is made available to the board of health and all assets and liabilities of the tuberculosis sanitarium district are transferred to the board of health.

### Procedure
Not applicable

### Authorization
Dissolution is carried out by resolution of the county board.

### Disconnection
No provision

## Governance
### Governing Body
Board of Directors

### Members
Three or five-member boards serve staggered three-year terms.

### Selection
Directors are appointed by the chair of the county board.

### Key Officials
The board selects a president and secretary from among its members.

## Powers
In addition to the usual powers of special districts (see page v), tuberculosis sanitarium districts may establish and maintain tuberculosis sanitariums with branches and other auxiliary institutions within the district, for the treatment and care of residents afflicted with tuberculosis. The board may acquire lands within the district for those purposes and occupy, purchase, lease, or erect the appropriate buildings. The board has the power of eminent domain. When any of the facilities are not being fully used, the board may employ the facilities for a number of other purposes.

## Revenue
### Corporate Tax
Authorized by the board, the rate limit is 0.075%.

### Bonds and Interest Tax
Authorized by referendum, it may not exceed the corporate rate limit.

### Tax Anticipation Warrants
No provision

### Other Revenue
The board of directors may receive from any person any contribution or donation of money or property.

## Debt Management
### Revenue Bonds
No provision

### General Obligation Bonds
The board can issue bonds provided that the indebtedness does not exceed the debt limit. A referendum is required if the purpose of the bonds is not the acquisition of land. They must mature within 20 years.

### Total Debt Limit
0.5% of EAV

104
**FISCAL PROCEDEURE**
§ 920/3, 50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** The board is required to file an annual report on its revenues, expenditures, and other information of general interest but an audit is not required. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must file an annual audit with the Comptroller.

### TUBERCULOSIS SANITARIUM DISTRICTS IN ILLINOIS

<table>
<thead>
<tr>
<th>Carroll County</th>
<th>Massac County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuberculosis Sanatorium Board</td>
<td>Massac County Tuberculosis Sanitarium District</td>
</tr>
</tbody>
</table>
## WATER AUTHORITIES

### OVERVIEW
Water authorities monitor water supplies and regulate water use in order to ensure an adequate supply for present and future needs. They also inspect and regulate wells and other water withdrawal facilities to prevent the loss or contamination of water. Authorities are governed by three-member boards of trustees and may levy property taxes and issue bonds.

### STATUTE

70 ILCS 3715/1 to 3715/27  
**Effective Date:** August 2, 1951

### ESTABLISHMENT

§ 3715/1 to 3715/2, 3715/9

**Request:** Any contiguous area may be incorporated as a water authority. An authority may be proposed in a petition signed by at least 500 legal voters.

**Procedure:** A hearing is held in circuit court.

**Authorization:** A proposed district must be approved by referendum.

**Annexation:** Annexation may be requested in a petition signed by a majority of the owners owning a majority of the land. The court makes the final determination.

### DISSOLUTION

§ 3715/9

**Request:** No provision

**Procedure:** No provision

**Authorization:** No provision

**Disconnection:** Disconnection may be requested in a petition signed by a majority of the owners owning a majority of the land in a tract of at least 20 acres. The court makes the final determination.

### GOVERNANCE

§ 3715/3 to 3715/5.2

**Governing Body:** Board of Trustees

**Members:** In general, a three-member board serves staggered three-year terms. The number can be increased by one for each additional county included within the boundaries of the authority. Board members may not receive more than $500 a year in compensation.

**Selection:** Trustees are appointed by township, municipal or county authorities depending upon the location of the district. If more than one county is involved representation must be proportional. Trustees may be elected to staggered six-year terms by referendum if a petition signed by 10% of the voters of the authority makes such a proposition.

**Key Officials:** The board selects a chair and a secretary from among its members.

### POWERS

§ 3715/6, 3715/14, 3715/15, 3715/18 to 3715/27

In addition to the usual powers of special districts (see page v), water authority districts may inspect wells or other withdrawal facilities and require certain information from the owners or operators. They may issue permits for building or enlarging or plugging wells as well as regulate water use. They may acquire, construct, maintain and operate wells and have the power of eminent domain. Authorities may also establish, alter, or maintain roads, parking areas, wharves, parks, picnic areas and swimming pools for public use.

### REVENUE

§ 3715/6

**Corporate Tax:** Authorized by the board, the rate limit is 0.08%.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** No provision

### DEBT MANAGEMENT

§ 3715/6, 3715/10 to 3715/11

**Revenue Bonds:** Authorized by the board, revenue bonds may be issued to acquire, construct or improve waterworks properties and also to pay for the cost of creating an authority. Bonds are payable only from the income and revenue derived from the operation of waterworks properties. They must be repaid in 40 years.
**General Obligation Bonds**: Authorized by the board, these bonds have a rate limit of 0.5% of EAV. These bonds are used to acquire necessary property or facilities and must mature within 20 years.

**Total Debt Limit**: 0.005% of EAV

---

**FISCAL PROCEDURE**

Fiscal Year: No provision

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

---

**WATER AUTHORITIES IN ILLINOIS**

<table>
<thead>
<tr>
<th>DeWitt County</th>
<th>Mason County</th>
<th>Menard County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mahomet Valley Water Authority</td>
<td>Imperial Valley Water Authority</td>
<td>Menard County Water Authority</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Effingham County</th>
<th>McLean County</th>
<th>Randolph County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effingham Water Authority</td>
<td>Allin Township Water Authority</td>
<td>Randolph Water Authority</td>
</tr>
<tr>
<td></td>
<td>Danvers Water Authority</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Hudson Township Water Authority</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Mt. Hope-Funks Grove Township Water Authority</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Southeast McLean County Water Authority</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Kane County</th>
<th>Tazewell County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sugar Grove Water Authority</td>
<td>Imperial Valley Water Authority</td>
</tr>
</tbody>
</table>
COUNTY WATER COMMISSIONS

OVERVIEW
County water commissions are created to help ensure a sufficient and economical water supply to county-wide areas where water shortages may occur due to population growth and the proximity to large urban centers. They are governed by boards of commissioners and may levy property taxes and issue bonds. Commissions may also impose a sales tax.

STATUTE
70 ILCS 3720/1 to 3720/5
CITATION Effective Date: July 30, 1985

ESTABLISHMENT
§ 3720/2
Request: A county water commission may be created from an existing water commission in cases where the county is located next to a county with a population of over one million and so long as the proposed commission includes municipalities which have a total of more than 50% of the population of a county. Municipalities that receive more than 25% of their water from outside the county are excluded from the commission.
Procedure: No provision
Authorization: A resolution or ordinance must be adopted.
Annexation: No provision

DISSOLUTION
Request: No provision
Procedure: No provision
Authorization: No provision
Disconnection: No provision

GOVERNANCE
§ 3720/2
Governing Body: Board of Commissioners
Members: Two commissioners from each county board district within the county serve staggered six-year terms. Commissioners may receive up to $600 a year in compensation. Members of other local governing boards or local government employees serving as commissioners may not be compensated.
Selection: Of the two commissioners appointed from each county board district, one is appointed by the county board chair, and the other is selected by a majority vote of mayors of the most populous municipalities that qualify as "included units" in the district. ("Included unit" is defined as any unit of local government that has a waterworks system within its corporate limits and does not receive or contract for more than 25% of its water from outside the county.)
Key Officials: A chair is selected from among the commissioners by the chair of the county board.

POWERS
§ 3720/2
In addition to the usual powers of special districts (see page v), county water commissions are granted most of the powers given to water commissions in the Illinois Municipal Code. A water commission may construct or acquire any waterworks properties. It may supply water to any municipality, political subdivision, private person, or corporation, and may construct water transmission and distribution lines within a radius of 25 miles outside the corporate limits of member municipalities for the purpose of furnishing water to any additional entities. However, county water commissions may not engage in the retail sale or distribution of water to residents or customers of any municipality.

REVENUE
§ 3720/2, 3720/4
Corporate Tax: Authorized by the board, the rate limit is 0.005%. A levy of up to 0.2% is permitted for one year only.
Retailers' Occupation Tax: Authorized by referendum, the rate is 0.25% of gross receipts.
Bonds and Interest Tax: Authorized by referendum, there is no rate limit.
**Tax Anticipation Warrants:** No provision

**DEBT MANAGEMENT**

§ 3720/2

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum, these bonds must be retired within 40 years.

**Other Debt:** A commission may borrow money from the county or other units of local government in its territory.

**Total Debt Limit:** 5.75% of EAV

**FISCAL PROCEDURE**

50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

---

**COUNTY WATER COMMISSIONS IN ILLINOIS**

*DuPage County*

Du Page Water Commission Authority
**PUBLIC WATER DISTRICTS**

**OVERVIEW** Public water districts acquire and operate public waterworks and in some cases sewerage plants. They construct, alter and maintain water mains, water pipes and conduits. Districts are governed by seven-member boards of trustees and may levy property taxes and issue bonds.

**STATUTE**

**CITATION**

70 ILCS 3705/0.01 to 3705/41

Effective Date: July 25, 1945

**ESTABLISHMENT**

§ 3705/1 to 3705/2, 3705/26 to 3705/28

Request: Any contiguous area with a minimum population of 500,000 may form a public water district. A district may be proposed in a petition signed by at least 100 voters living in the proposed district.

Procedure: A hearing is held in circuit court.

Authorization: The proposed district must be approved by a referendum.

Annexation: Contiguous territory not already included in another water district may be annexed to a public water district. Annexation may be requested in a petition signed by two-thirds of the legal voters in the area to be annexed. A hearing is held in circuit court. The proposed annexation must be approved by a two-thirds vote of the board of trustees of the district.

**DISSOLUTION**

§ 3705/28.1 to 3705/35

Request: Petitions for dissolution may be filed by the board or at least 100 legal voters (the district must be at least four years old and have no outstanding revenue bonds).

Procedure: If the petition was filed by the board a hearing is held in circuit court to determine whether the dissolution will adversely affect the interest of district residents or bondholders.

Authorization: Dissolution must be approved by referendum.

Disconnection: Under certain circumstances, owner(s) of record may petition for disconnection. A hearing is held in circuit court which makes the final determination.

**GOVERNANCE**

§ 3705/4 to 3705/5

Governing Body: Board of Trustees

Members: In general, seven members serve staggered five-year terms, although the number of board members may be reduced to five or three by resolution of the board with the concurrence of the circuit court. Trustees are paid up to $600 per year in districts operating only waterworks; they may receive up to $1,200 a year in districts that also operate sewerage systems.

Selection: Depending upon where the district is located, trustees are appointed by county, township, or municipal authorities. If the district encompasses more than one corporate entity, representation must be proportional. Voters may, by referendum, change the method of selection to election.

Key Officials: The board selects a chairman and vice chairman from among its members, and a secretary and treasurer who need not be members of the board.

**POWERS**

§ 3705/5, 3705/8 to 3705/12, 3705/23a, 3705/23d, 3705/23e

In addition to the usual powers of special districts (see page v), public water districts may construct, alter, and maintain all water mains, water pipes, and conduits. They may supply water to any municipality, political subdivision, private person, or corporation located outside the limits of the district. The board may acquire or construct, and operate sewerage properties in combination with the district's waterworks properties. This power is applicable regardless of whether the district lies in whole or in part within territory encompassed by a sanitary district.
**REVENUE**  
§ 3705/5a, 3705/12, 3705/22, 3705/23c, 3705/23f

**Corporate Tax**: Authorized by referendum, the rate limit is 0.02%. This tax can be levied annually for a maximum of 10 years.

**Bonds and Interest Tax**: No provision

**Tax Anticipation Warrants**: No provision

**Other Revenue**: Rates and charges for the use and service of waterworks properties and sewerage properties acquired by the district are imposed only to pay the costs of operation and maintenance of those properties, pay principal and interest on revenue bonds, and provide a reasonable depreciation fund.

**DEBT MANAGEMENT**  
§ 3705/16 to 3705/18, 3705/23b, 3705/23e

**Revenue Bonds**: Authorized by the board, these bonds may be issued for the acquisition, construction, and improvement of separate and combined water and sewer facilities. Bonds must mature within 40 years.

**General Obligation Bonds**: No provision

**Total Debt Limit**: No provision

**FISCAL PROCEDURE**  
§ 3705/13, 3705/14, 50 ILCS 310/2-3

**Fiscal Year**: The board fixes the fiscal year for a district.

**Financial Reports**: The board must install and maintain a proper system of accounts and have those accounts audited at least once a year by an independent public accountant. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

---

**PUBLIC WATER DISTRICTS IN ILLINOIS**

<table>
<thead>
<tr>
<th>Alexander County</th>
<th>Madison County</th>
</tr>
</thead>
<tbody>
<tr>
<td>McClure-East Cape Public Water District</td>
<td>Arlin Water District</td>
</tr>
<tr>
<td></td>
<td>Forest Homes-Maple Park Public Water District</td>
</tr>
<tr>
<td></td>
<td>Fosterburg Water District</td>
</tr>
<tr>
<td></td>
<td>Mitchell Public Water District</td>
</tr>
<tr>
<td></td>
<td>Moro Public Water District</td>
</tr>
<tr>
<td></td>
<td>Northeast Central County Public Water District</td>
</tr>
<tr>
<td></td>
<td>Pontoon Beach Public Water District</td>
</tr>
<tr>
<td></td>
<td>Jarvis Township Public Water District #1</td>
</tr>
<tr>
<td></td>
<td>Three County Public Water District</td>
</tr>
<tr>
<td></td>
<td>Limestone-Walters Public Water District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Edgar County</th>
<th>Hancock County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Damiansville Public Water District</td>
<td>Dallas Rural Water District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Hamilton County</th>
<th>Johnson County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dale Water District</td>
<td>Lake of Egypt Public Water District</td>
</tr>
<tr>
<td></td>
<td>New Burnside Water District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Peoria County</th>
<th>Pike County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Arlin Water District</td>
</tr>
<tr>
<td></td>
<td>Forest Homes-Maple Park Public Water District</td>
</tr>
<tr>
<td></td>
<td>Fosterburg Water District</td>
</tr>
<tr>
<td></td>
<td>Mitchell Public Water District</td>
</tr>
<tr>
<td></td>
<td>Moro Public Water District</td>
</tr>
<tr>
<td></td>
<td>Northeast Central County Public Water District</td>
</tr>
<tr>
<td></td>
<td>Pontoon Beach Public Water District</td>
</tr>
<tr>
<td></td>
<td>Jarvis Township Public Water District #1</td>
</tr>
<tr>
<td></td>
<td>Three County Public Water District</td>
</tr>
<tr>
<td></td>
<td>Limestone-Walters Public Water District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Richland County</th>
<th>Union County</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Liberty-Dundas Water District</td>
<td>Little Creek Public Water District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vermilion County</th>
<th>Wabash County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bismarck Community Water</td>
<td>Wabash County Rural Water District</td>
</tr>
<tr>
<td>Olivet Public Water District #65-Z-47</td>
<td></td>
</tr>
</tbody>
</table>
### Water Service Districts

**Overview**

Water service districts provide water services to any area not included in the corporate boundaries of a city, village, or incorporated town. They are governed by three-member boards of trustees and may levy property taxes and issue bonds.

**Statute**

70 ILCS 3710/0.01 to 3710/12

**Citation**

Effective Date: July 12, 1951

**Establishment**

§ 3710/1, 3710/11

**Request:** Any area not included within the corporate boundaries of a city, village or incorporated town may be included in a district. A district may be proposed in a petition signed by 50 or more legal voters, or a majority if there is a population under 100.

**Procedure:** A hearing is held in circuit court.

**Authorization:** A proposed district must be approved in a referendum.

**Annexation:** A petition requesting the annexation of any adjoining territory must be signed by a majority of the owners (in number and in amount of land) of the territory. A hearing is held in circuit court and the court makes the final determination.

**Dissolution**

§ 3710/11

**Request:** No provision

**Procedure:** No provision

**Authorization:** No provision

**Disconnection:** The process used for annexation is also used in these cases. However, the disconnecting territory must be on the border of the district, contain at least 20 acres, and must not leave a part of the district isolated from the rest. The disconnection of any land does not exempt it from taxation used to pay indebtedness contracted by the authority prior to the filing of the petition.

**Governance**

§ 3710/3 to 3710/5

**Governing Body:** Board of Trustees

**Members:** Three-member boards serve staggered three-year terms. Trustees may not receive more than $50 per year in compensation.

**Selection:** Trustees are appointed by the county board chair. If the district is located in more than one county, representation must be proportional.

**Key Officials:** The board selects a president and secretary from among its members.

**Powers**

§ 3710/5, 3710/8

In addition to the usual powers of special districts (see page v), water service districts may sell water to individuals, municipalities, or public utilities operating water distribution systems either within or outside the district. Districts may contract with any city, village, or incorporated town lying adjacent to it or with a public utility to furnish water service for the district. The board may also contract for the installment, rental, or use of water service mains within the district.

**Revenue**

§ 3710/9 to 3710/10

**Corporate Tax:** Authorized by the board, the rate limit is 0.125%.

**Bonds and Interest Tax:** Authorized by referendum, the rate limit is 0.075% and is included in the limit on the corporate rate.

**Tax Anticipation Warrants:** No provision

**Debt Management**

§ 3710/8

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum, a district may issue bonds in order to furnish and install water service mains. Bonds must mature within 20 years.

**Total Debt Limit:** 5% of EAV
FISCAL

Fiscal Year: No provision

PROCEDURE

50 ILCS 310/2-3

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating $200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

WATER SERVICE DISTRICTS IN ILLINOIS

<table>
<thead>
<tr>
<th>Alexander County</th>
<th>Hamilton County</th>
<th>Morgan County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Alexander Water Service District</td>
<td>Hamilton County Water Service District</td>
<td>Alexander Water Service District</td>
</tr>
<tr>
<td>Mc Clure-East Cape Girardeau Water Service District</td>
<td></td>
<td>Murrayville-Woodson Water Service District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Champaign County</th>
<th>Jackson County</th>
<th>Moultrie County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dewey Community Water Service District</td>
<td>Buncombe Water Service District</td>
<td>Moultrie Co Water Service District</td>
</tr>
<tr>
<td>Sangamon Valley Public Water Service District</td>
<td>Murdale Water Service District</td>
<td></td>
</tr>
<tr>
<td>Seymour Water Service District</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Clinton County</th>
<th>Johnson County</th>
<th>Peoria County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carlyle Southwest Water Service District</td>
<td>Burnside Water Service District</td>
<td>Limestone-Walters Public Water Service District</td>
</tr>
<tr>
<td>Clinton County East Water Service District</td>
<td></td>
<td>Pleasant Valley Public Water Service District</td>
</tr>
<tr>
<td>New Memphis Water Service District</td>
<td></td>
<td>T-L Rural Water Service District</td>
</tr>
<tr>
<td>St. Rose Public Water Service District</td>
<td></td>
<td>Trivoli Public Water Service District</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cook County</th>
<th>Kane County</th>
<th>Perry County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brookfield-North Riverside Water Service District</td>
<td>Mill Creek Water Service District</td>
<td>Consolidated Public Water Service District</td>
</tr>
<tr>
<td>Justice-Willow Springs Water Service District</td>
<td>Sugar Grove Water Service District</td>
<td></td>
</tr>
<tr>
<td>Midlothian-Markham Water Service District</td>
<td>Fox Waterway Agency Water Service District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Crawford County</th>
<th>Macoupin County</th>
<th>Pike County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eaton Water Service District</td>
<td>Henderson Public Water Service District</td>
<td>Pike Co. #1 Water Service District</td>
</tr>
<tr>
<td></td>
<td>South Palmyra Rural Water Service District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cumberland County</th>
<th>Madison County</th>
<th>Putnam County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lake Mattoon Water Service District</td>
<td>Arlington Water Service District</td>
<td>Hennepin Public Water Service District</td>
</tr>
<tr>
<td></td>
<td>Forest Home &amp; Maple Public Water Service District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fosterburg Water Service District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Meadow Brook Public Water Service District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Mitchell Public Water Service District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Moro Water Service District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Northeast Central County Water Service District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pontoon Beach Public Water Service District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Three County Public Water Service District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Franklin County</th>
<th>Mason County</th>
<th>Randolph County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mulkeytown Water Service District</td>
<td>Imperial Valley Water Service District</td>
<td>Randolph Co No. 1 Public Water Service District</td>
</tr>
<tr>
<td>Plumfield Water Service District</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fulton County</th>
<th>McLean County</th>
<th>Saline County</th>
</tr>
</thead>
<tbody>
<tr>
<td>South Fulton Water Service District</td>
<td>Dale Public Water Service District</td>
<td>Mitchellville Water Service District</td>
</tr>
<tr>
<td>South Fulton Water Service District</td>
<td>Danvers Twp Water Service District</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Southeast Mc Lean County Water Service District</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Greene County</th>
<th>Monroe County</th>
<th>Sangamon County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greene Co. Rural Water Service District</td>
<td>Fountain Water Service District</td>
<td>Curran Gardner Public Water Service District</td>
</tr>
</tbody>
</table>

| | | St Clair County |
| | | Commonfields of Cahokia Water Service District |
| | | Kaskaskia Water Service District |
| | | Mound Water Service District |
| | | Prairie DuPont Public Water Service District |

| | | Stephenson County |
| | | Otter Creek Lake Water Service District |

| | | Tazewell County |
| | | Groveland Township Water Service District |
North Tazewell Water Service District

**Union County**
Lick Creek Public Water Service District
Shawnee Valley Water Service District

**Vermillion County**
Olivet Public Water Service District
Williamson County
Corinth Water Service District
Ferges Water Service District

**Winnebago County**
North Park Public Water Service District

**Woodford County**
Caterpillar Trail Public Water Service District
<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Taxes</td>
<td>Taxes that are based on the value of some kind of property.</td>
</tr>
<tr>
<td>Alternative Bonds</td>
<td>Revenue bonds that are repaid from the revenue of the operation they are being used to finance, but which are also backed by the full faith and credit of the issuing government</td>
</tr>
<tr>
<td>EAV</td>
<td>Equalized assessed value is the value placed on property for tax purposes. It is then subjected to an equalization factor that ensures uniform aggregate assessments among counties and townships.</td>
</tr>
<tr>
<td>Eminent Domain</td>
<td>The power to take private property for public use by the state, municipalities, or statutorily authorized special districts.</td>
</tr>
<tr>
<td>General Obligation Bonds</td>
<td>Bonds that are backed by the full faith and credit of the issuing government and usually repaid by a tax levy.</td>
</tr>
<tr>
<td>Home Rule</td>
<td>Home rule permits local governments to have more control over their own affairs. It allows them to pass ordinances in a number of areas without enabling legislation from Springfield, so long as a state statute is not violated. The 1970 Illinois Constitution granted home rule to Cook County and to all municipalities with populations over 25,000. Other municipalities and counties may vote to adopt home rule. Home rule entities may vote to rescind it.</td>
</tr>
<tr>
<td>Intergovernmental Revenue</td>
<td>Revenue that usually comes from another level of government. Local governments, for example, receive intergovernmental revenues from the federal government and from state government. In some cases, they also receive interlocal transfers.</td>
</tr>
<tr>
<td>Own-source Revenue</td>
<td>Revenues that a government derives from its own sources. In the case of local governments, these are usually property and sales taxes and fees and miscellaneous charges.</td>
</tr>
<tr>
<td>Revenue Bonds</td>
<td>Bonds that must be repaid from the revenue of the operation they are being use to finance. These bonds are not usually backed by the full faith and credit of the government issuing them.</td>
</tr>
<tr>
<td>Total General Revenue</td>
<td>Total revenue collected by a local government, exclusive of revenue from utilities, liquor store sales and insurance trusts.</td>
</tr>
</tbody>
</table>