



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 2/4/2004, by Lawrence M. Walsh

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-198 new
60 ILCS 1/235-20

Amends the Township Code. Provides that, if a township board, prior to enactment of the Property Tax Extension Limitation Law, adopted a tax levy to provide general assistance in the township to certain persons needing that assistance and if the imposition of the property tax extension limitation would prevent the township from levying or increasing the tax, then the township may nevertheless levy the tax by ordinance in an amount not to exceed the maximum rate. Amends the Property Tax Extension Limitation Law of the Property Tax Code. Provides that the provisions of the Property Tax Extension Limitation Law are subject to a Section in the Township Code concerning a general assistance tax. Effective immediately.

LRB093 17723 MKM 43402 b

1 AN ACT concerning taxes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by adding
5 Section 18-198 as follows:

6 (35 ILCS 200/18-198 new)

7 Sec. 18-198. Township general assistance tax. The
8 provisions of the Property Tax Extension Limitation Law are
9 subject to the provisions of Section 235-20 of the Township
10 Code concerning a general assistance tax.

11 Section 10. The Township Code is amended by changing
12 Section 235-20 as follows:

13 (60 ILCS 1/235-20)

14 Sec. 235-20. General assistance tax.

15 (a) The township board may raise money by taxation deemed
16 necessary to be expended to provide general assistance in the
17 township to persons needing that assistance as provided in the
18 Illinois Public Aid Code, including persons eligible for
19 assistance under the Military Veterans Assistance Act, where
20 that duty is provided by law. The tax for each fiscal year
21 shall not be more than 0.10% of value, or more than an amount
22 approved at a referendum held under this Section, as equalized
23 or assessed by the Department of Revenue, and shall in no case
24 exceed the amount needed in the township for general
25 assistance. The board may decrease the maximum tax rate by
26 ordinance.

27 (b) Except as otherwise provided in this subsection, if the
28 board desires to increase the maximum tax rate, it shall order
29 a referendum on that proposition to be held at an election in
30 accordance with the general election law. The board shall

1 certify the proposition to the proper election officials, who
2 shall submit the proposition to the voters at an election in
3 accordance with the general election law. If a majority of the
4 votes cast on the proposition is in favor of the proposition,
5 the board may annually levy the tax at a rate not exceeding the
6 higher rate approved by the voters at the election. If,
7 however, the board has decreased the maximum tax rate under
8 subsection (a), then it may, at any time after the decrease,
9 increase the maximum tax rate, by ordinance, to a rate less
10 than or equal to the maximum tax rate immediately prior to the
11 board's ordinance to decrease the rate.

12 (c) If a city, village, or incorporated town having a
13 population of more than 500,000 is located within or partially
14 within a township, then the entire amount of the tax levied by
15 the township for the purpose of providing general assistance
16 under this Section on property lying within that city, village,
17 or incorporated town, less the amount allowed for collecting
18 the tax, shall be paid over by the treasurer of the township to
19 the treasurer of the city, village, or incorporated town to be
20 appropriated and used by the city, village, or incorporated
21 town for the relief and support of persons needing general
22 assistance residing in that portion of the city, village, or
23 incorporated town located within the township in accordance
24 with the Illinois Public Aid Code.

25 (d) Any taxes levied for general assistance before or after
26 this Section takes effect may also be used for the payment of
27 warrants issued against and in anticipation of those taxes and
28 accrued interest on those warrants and may also be used to pay
29 the cost of administering that assistance.

30 (e) In any township with a population of less than 500,000
31 that receives no State funding for the general assistance
32 program and that has not issued anticipation warrants or
33 otherwise borrowed monies for the administration of the general
34 assistance program during the township's previous 3 fiscal
35 years of operation, a one time transfer of monies from the
36 township's general assistance fund may be made to the general

1 township fund pursuant to action by the township board. This
2 transfer may occur only to the extent that the amount of monies
3 remaining in the general assistance fund after the transfer is
4 equal to the greater of (i) the amount of the township's
5 expenditures in the previous fiscal year for general assistance
6 or (ii) an amount equal to either 0.10% of the last known total
7 equalized value of all taxable property in the township, or
8 100% of the highest amount levied for general assistance
9 purposes in any of the three previous fiscal years. The
10 transfer shall be completed no later than one year after the
11 effective date of this amendatory Act of the 92nd General
12 Assembly. No township that has certified a new levy or an
13 increase in the levy under this Section during calendar year
14 2002 may transfer monies under this subsection. No action on
15 the transfer of monies under this subsection shall be taken by
16 the township board except at a township board meeting. No
17 monies transferred under this subsection shall be considered in
18 determining whether the township qualifies for State funds to
19 supplement local funds for public aid purposes under Section
20 12-21.13 of the Illinois Public Aid Code.

21 (f) If a township board adopted a tax levy under subsection
22 (a) prior to the enactment of the Property Tax Extension
23 Limitation Law and the imposition of the property tax extension
24 limitation would prevent the township from levying or
25 increasing the tax, then the township may nevertheless levy
26 this tax by ordinance in an amount not to exceed the maximum
27 rate provided in subsection (a) of this Act.

28 (Source: P.A. 92-558, eff. 6-24-02; 92-718, eff. 7-25-02;
29 revised 9-9-02.)

30 Section 99. Effective date. This Act takes effect upon
31 becoming law.