



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
SB0172

Introduced 2/2/2005, by Sen. Terry Link

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185
70 ILCS 2605/12

from Ch. 42, par. 332

Amends the Metropolitan Water Reclamation District Act. Authorizes the District to impose a separate tax for the purpose of providing funds for health care costs, at a rate not to exceed 0.05% of the assessed valuation of the taxable property of the District. Makes a corresponding reduction in the maximum amount of the levy for general corporate purposes. Amends the Property Tax Code to exclude the new tax from the applicable definition of "aggregate extension" for purposes of the Property Tax Extension Limitation Law. Effective immediately.

LRB094 06147 EFG 36212 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT in relation to the Metropolitan Water Reclamation
2 District.

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

5 Section 5. The Property Tax Code is amended by changing
6 Section 18-185 as follows:

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5 may
9 be cited as the Property Tax Extension Limitation Law. As used
10 in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for
12 All Urban Consumers for all items published by the United
13 States Department of Labor.

14 "Extension limitation" means (a) the lesser of 5% or the
15 percentage increase in the Consumer Price Index during the
16 12-month calendar year preceding the levy year or (b) the rate
17 of increase approved by voters under Section 18-205.

18 "Affected county" means a county of 3,000,000 or more
19 inhabitants or a county contiguous to a county of 3,000,000 or
20 more inhabitants.

21 "Taxing district" has the same meaning provided in Section
22 1-150, except as otherwise provided in this Section. For the
23 1991 through 1994 levy years only, "taxing district" includes
24 only each non-home rule taxing district having the majority of
25 its 1990 equalized assessed value within any county or counties
26 contiguous to a county with 3,000,000 or more inhabitants.
27 Beginning with the 1995 levy year, "taxing district" includes
28 only each non-home rule taxing district subject to this Law
29 before the 1995 levy year and each non-home rule taxing
30 district not subject to this Law before the 1995 levy year
31 having the majority of its 1994 equalized assessed value in an
32 affected county or counties. Beginning with the levy year in

1 which this Law becomes applicable to a taxing district as
2 provided in Section 18-213, "taxing district" also includes
3 those taxing districts made subject to this Law as provided in
4 Section 18-213.

5 "Aggregate extension" for taxing districts to which this
6 Law applied before the 1995 levy year means the annual
7 corporate extension for the taxing district and those special
8 purpose extensions that are made annually for the taxing
9 district, excluding special purpose extensions: (a) made for
10 the taxing district to pay interest or principal on general
11 obligation bonds that were approved by referendum; (b) made for
12 any taxing district to pay interest or principal on general
13 obligation bonds issued before October 1, 1991; (c) made for
14 any taxing district to pay interest or principal on bonds
15 issued to refund or continue to refund those bonds issued
16 before October 1, 1991; (d) made for any taxing district to pay
17 interest or principal on bonds issued to refund or continue to
18 refund bonds issued after October 1, 1991 that were approved by
19 referendum; (e) made for any taxing district to pay interest or
20 principal on revenue bonds issued before October 1, 1991 for
21 payment of which a property tax levy or the full faith and
22 credit of the unit of local government is pledged; however, a
23 tax for the payment of interest or principal on those bonds
24 shall be made only after the governing body of the unit of
25 local government finds that all other sources for payment are
26 insufficient to make those payments; (f) made for payments
27 under a building commission lease when the lease payments are
28 for the retirement of bonds issued by the commission before
29 October 1, 1991, to pay for the building project; (g) made for
30 payments due under installment contracts entered into before
31 October 1, 1991; (h) made for payments of principal and
32 interest on bonds issued under the Metropolitan Water
33 Reclamation District Act to finance construction projects
34 initiated before October 1, 1991; (i) made for payments of
35 principal and interest on limited bonds, as defined in Section
36 3 of the Local Government Debt Reform Act, in an amount not to

1 exceed the debt service extension base less the amount in items
2 (b), (c), (e), and (h) of this definition for non-referendum
3 obligations, except obligations initially issued pursuant to
4 referendum; (j) made for payments of principal and interest on
5 bonds issued under Section 15 of the Local Government Debt
6 Reform Act; (k) made by a school district that participates in
7 the Special Education District of Lake County, created by
8 special education joint agreement under Section 10-22.31 of the
9 School Code, for payment of the school district's share of the
10 amounts required to be contributed by the Special Education
11 District of Lake County to the Illinois Municipal Retirement
12 Fund under Article 7 of the Illinois Pension Code; the amount
13 of any extension under this item (k) shall be certified by the
14 school district to the county clerk; (l) made to fund expenses
15 of providing joint recreational programs for the handicapped
16 under Section 5-8 of the Park District Code or Section 11-95-14
17 of the Illinois Municipal Code; (m) made for temporary
18 relocation loan repayment purposes pursuant to Sections 2-3.77
19 and 17-2.2d of the School Code; ~~and~~ (n) made for payment of
20 principal and interest on any bonds issued under the authority
21 of Section 17-2.2d of the School Code; and (o) ~~(m)~~ made for
22 contributions to a firefighter's pension fund created under
23 Article 4 of the Illinois Pension Code, to the extent of the
24 amount certified under item (5) of Section 4-134 of the
25 Illinois Pension Code.

26 "Aggregate extension" for the taxing districts to which
27 this Law did not apply before the 1995 levy year (except taxing
28 districts subject to this Law in accordance with Section
29 18-213) means the annual corporate extension for the taxing
30 district and those special purpose extensions that are made
31 annually for the taxing district, excluding special purpose
32 extensions: (a) made for the taxing district to pay interest or
33 principal on general obligation bonds that were approved by
34 referendum; (b) made for any taxing district to pay interest or
35 principal on general obligation bonds issued before March 1,
36 1995; (c) made for any taxing district to pay interest or

1 principal on bonds issued to refund or continue to refund those
2 bonds issued before March 1, 1995; (d) made for any taxing
3 district to pay interest or principal on bonds issued to refund
4 or continue to refund bonds issued after March 1, 1995 that
5 were approved by referendum; (e) made for any taxing district
6 to pay interest or principal on revenue bonds issued before
7 March 1, 1995 for payment of which a property tax levy or the
8 full faith and credit of the unit of local government is
9 pledged; however, a tax for the payment of interest or
10 principal on those bonds shall be made only after the governing
11 body of the unit of local government finds that all other
12 sources for payment are insufficient to make those payments;
13 (f) made for payments under a building commission lease when
14 the lease payments are for the retirement of bonds issued by
15 the commission before March 1, 1995 to pay for the building
16 project; (g) made for payments due under installment contracts
17 entered into before March 1, 1995; (h) made for payments of
18 principal and interest on bonds issued under the Metropolitan
19 Water Reclamation District Act to finance construction
20 projects initiated before October 1, 1991; (h-4) made for
21 stormwater management purposes by the Metropolitan Water
22 Reclamation District of Greater Chicago under Section 12 of the
23 Metropolitan Water Reclamation District Act; (h-5) made by the
24 Metropolitan Water Reclamation District of Greater Chicago
25 under Section 12 of the Metropolitan Water Reclamation District
26 Act for the purpose of providing for health care costs; (i)
27 made for payments of principal and interest on limited bonds,
28 as defined in Section 3 of the Local Government Debt Reform
29 Act, in an amount not to exceed the debt service extension base
30 less the amount in items (b), (c), and (e) of this definition
31 for non-referendum obligations, except obligations initially
32 issued pursuant to referendum and bonds described in subsection
33 (h) of this definition; (j) made for payments of principal and
34 interest on bonds issued under Section 15 of the Local
35 Government Debt Reform Act; (k) made for payments of principal
36 and interest on bonds authorized by Public Act 88-503 and

1 issued under Section 20a of the Chicago Park District Act for
2 aquarium or museum projects; (l) made for payments of principal
3 and interest on bonds authorized by Public Act 87-1191 or
4 93-601 and (i) issued pursuant to Section 21.2 of the Cook
5 County Forest Preserve District Act, (ii) issued under Section
6 42 of the Cook County Forest Preserve District Act for
7 zoological park projects, or (iii) issued under Section 44.1 of
8 the Cook County Forest Preserve District Act for botanical
9 gardens projects; (m) made pursuant to Section 34-53.5 of the
10 School Code, whether levied annually or not; (n) made to fund
11 expenses of providing joint recreational programs for the
12 handicapped under Section 5-8 of the Park District Code or
13 Section 11-95-14 of the Illinois Municipal Code; (o) made by
14 the Chicago Park District for recreational programs for the
15 handicapped under subsection (c) of Section 7.06 of the Chicago
16 Park District Act; and (p) made for contributions to a
17 firefighter's pension fund created under Article 4 of the
18 Illinois Pension Code, to the extent of the amount certified
19 under item (5) of Section 4-134 of the Illinois Pension Code.

20 "Aggregate extension" for all taxing districts to which
21 this Law applies in accordance with Section 18-213, except for
22 those taxing districts subject to paragraph (2) of subsection
23 (e) of Section 18-213, means the annual corporate extension for
24 the taxing district and those special purpose extensions that
25 are made annually for the taxing district, excluding special
26 purpose extensions: (a) made for the taxing district to pay
27 interest or principal on general obligation bonds that were
28 approved by referendum; (b) made for any taxing district to pay
29 interest or principal on general obligation bonds issued before
30 the date on which the referendum making this Law applicable to
31 the taxing district is held; (c) made for any taxing district
32 to pay interest or principal on bonds issued to refund or
33 continue to refund those bonds issued before the date on which
34 the referendum making this Law applicable to the taxing
35 district is held; (d) made for any taxing district to pay
36 interest or principal on bonds issued to refund or continue to

1 refund bonds issued after the date on which the referendum
2 making this Law applicable to the taxing district is held if
3 the bonds were approved by referendum after the date on which
4 the referendum making this Law applicable to the taxing
5 district is held; (e) made for any taxing district to pay
6 interest or principal on revenue bonds issued before the date
7 on which the referendum making this Law applicable to the
8 taxing district is held for payment of which a property tax
9 levy or the full faith and credit of the unit of local
10 government is pledged; however, a tax for the payment of
11 interest or principal on those bonds shall be made only after
12 the governing body of the unit of local government finds that
13 all other sources for payment are insufficient to make those
14 payments; (f) made for payments under a building commission
15 lease when the lease payments are for the retirement of bonds
16 issued by the commission before the date on which the
17 referendum making this Law applicable to the taxing district is
18 held to pay for the building project; (g) made for payments due
19 under installment contracts entered into before the date on
20 which the referendum making this Law applicable to the taxing
21 district is held; (h) made for payments of principal and
22 interest on limited bonds, as defined in Section 3 of the Local
23 Government Debt Reform Act, in an amount not to exceed the debt
24 service extension base less the amount in items (b), (c), and
25 (e) of this definition for non-referendum obligations, except
26 obligations initially issued pursuant to referendum; (i) made
27 for payments of principal and interest on bonds issued under
28 Section 15 of the Local Government Debt Reform Act; (j) made
29 for a qualified airport authority to pay interest or principal
30 on general obligation bonds issued for the purpose of paying
31 obligations due under, or financing airport facilities
32 required to be acquired, constructed, installed or equipped
33 pursuant to, contracts entered into before March 1, 1996 (but
34 not including any amendments to such a contract taking effect
35 on or after that date); (k) made to fund expenses of providing
36 joint recreational programs for the handicapped under Section

1 5-8 of the Park District Code or Section 11-95-14 of the
2 Illinois Municipal Code; and (l) made for contributions to a
3 firefighter's pension fund created under Article 4 of the
4 Illinois Pension Code, to the extent of the amount certified
5 under item (5) of Section 4-134 of the Illinois Pension Code.

6 "Aggregate extension" for all taxing districts to which
7 this Law applies in accordance with paragraph (2) of subsection
8 (e) of Section 18-213 means the annual corporate extension for
9 the taxing district and those special purpose extensions that
10 are made annually for the taxing district, excluding special
11 purpose extensions: (a) made for the taxing district to pay
12 interest or principal on general obligation bonds that were
13 approved by referendum; (b) made for any taxing district to pay
14 interest or principal on general obligation bonds issued before
15 the effective date of this amendatory Act of 1997; (c) made for
16 any taxing district to pay interest or principal on bonds
17 issued to refund or continue to refund those bonds issued
18 before the effective date of this amendatory Act of 1997; (d)
19 made for any taxing district to pay interest or principal on
20 bonds issued to refund or continue to refund bonds issued after
21 the effective date of this amendatory Act of 1997 if the bonds
22 were approved by referendum after the effective date of this
23 amendatory Act of 1997; (e) made for any taxing district to pay
24 interest or principal on revenue bonds issued before the
25 effective date of this amendatory Act of 1997 for payment of
26 which a property tax levy or the full faith and credit of the
27 unit of local government is pledged; however, a tax for the
28 payment of interest or principal on those bonds shall be made
29 only after the governing body of the unit of local government
30 finds that all other sources for payment are insufficient to
31 make those payments; (f) made for payments under a building
32 commission lease when the lease payments are for the retirement
33 of bonds issued by the commission before the effective date of
34 this amendatory Act of 1997 to pay for the building project;
35 (g) made for payments due under installment contracts entered
36 into before the effective date of this amendatory Act of 1997;

1 (h) made for payments of principal and interest on limited
2 bonds, as defined in Section 3 of the Local Government Debt
3 Reform Act, in an amount not to exceed the debt service
4 extension base less the amount in items (b), (c), and (e) of
5 this definition for non-referendum obligations, except
6 obligations initially issued pursuant to referendum; (i) made
7 for payments of principal and interest on bonds issued under
8 Section 15 of the Local Government Debt Reform Act; (j) made
9 for a qualified airport authority to pay interest or principal
10 on general obligation bonds issued for the purpose of paying
11 obligations due under, or financing airport facilities
12 required to be acquired, constructed, installed or equipped
13 pursuant to, contracts entered into before March 1, 1996 (but
14 not including any amendments to such a contract taking effect
15 on or after that date); (k) made to fund expenses of providing
16 joint recreational programs for the handicapped under Section
17 5-8 of the Park District Code or Section 11-95-14 of the
18 Illinois Municipal Code; and (l) made for contributions to a
19 firefighter's pension fund created under Article 4 of the
20 Illinois Pension Code, to the extent of the amount certified
21 under item (5) of Section 4-134 of the Illinois Pension Code.

22 "Debt service extension base" means an amount equal to that
23 portion of the extension for a taxing district for the 1994
24 levy year, or for those taxing districts subject to this Law in
25 accordance with Section 18-213, except for those subject to
26 paragraph (2) of subsection (e) of Section 18-213, for the levy
27 year in which the referendum making this Law applicable to the
28 taxing district is held, or for those taxing districts subject
29 to this Law in accordance with paragraph (2) of subsection (e)
30 of Section 18-213 for the 1996 levy year, constituting an
31 extension for payment of principal and interest on bonds issued
32 by the taxing district without referendum, but not including
33 excluded non-referendum bonds. For park districts (i) that were
34 first subject to this Law in 1991 or 1995 and (ii) whose
35 extension for the 1994 levy year for the payment of principal
36 and interest on bonds issued by the park district without

1 referendum (but not including excluded non-referendum bonds)
2 was less than 51% of the amount for the 1991 levy year
3 constituting an extension for payment of principal and interest
4 on bonds issued by the park district without referendum (but
5 not including excluded non-referendum bonds), "debt service
6 extension base" means an amount equal to that portion of the
7 extension for the 1991 levy year constituting an extension for
8 payment of principal and interest on bonds issued by the park
9 district without referendum (but not including excluded
10 non-referendum bonds). The debt service extension base may be
11 established or increased as provided under Section 18-212.
12 "Excluded non-referendum bonds" means (i) bonds authorized by
13 Public Act 88-503 and issued under Section 20a of the Chicago
14 Park District Act for aquarium and museum projects; (ii) bonds
15 issued under Section 15 of the Local Government Debt Reform
16 Act; or (iii) refunding obligations issued to refund or to
17 continue to refund obligations initially issued pursuant to
18 referendum.

19 "Special purpose extensions" include, but are not limited
20 to, extensions for levies made on an annual basis for
21 unemployment and workers' compensation, self-insurance,
22 contributions to pension plans, and extensions made pursuant to
23 Section 6-601 of the Illinois Highway Code for a road
24 district's permanent road fund whether levied annually or not.
25 The extension for a special service area is not included in the
26 aggregate extension.

27 "Aggregate extension base" means the taxing district's
28 last preceding aggregate extension as adjusted under Sections
29 18-215 through 18-230.

30 "Levy year" has the same meaning as "year" under Section
31 1-155.

32 "New property" means (i) the assessed value, after final
33 board of review or board of appeals action, of new improvements
34 or additions to existing improvements on any parcel of real
35 property that increase the assessed value of that real property
36 during the levy year multiplied by the equalization factor

1 issued by the Department under Section 17-30, (ii) the assessed
2 value, after final board of review or board of appeals action,
3 of real property not exempt from real estate taxation, which
4 real property was exempt from real estate taxation for any
5 portion of the immediately preceding levy year, multiplied by
6 the equalization factor issued by the Department under Section
7 17-30, and (iii) in counties that classify in accordance with
8 Section 4 of Article IX of the Illinois Constitution, an
9 incentive property's additional assessed value resulting from
10 a scheduled increase in the level of assessment as applied to
11 the first year final board of review market value. In addition,
12 the county clerk in a county containing a population of
13 3,000,000 or more shall include in the 1997 recovered tax
14 increment value for any school district, any recovered tax
15 increment value that was applicable to the 1995 tax year
16 calculations.

17 "Qualified airport authority" means an airport authority
18 organized under the Airport Authorities Act and located in a
19 county bordering on the State of Wisconsin and having a
20 population in excess of 200,000 and not greater than 500,000.

21 "Recovered tax increment value" means, except as otherwise
22 provided in this paragraph, the amount of the current year's
23 equalized assessed value, in the first year after a
24 municipality terminates the designation of an area as a
25 redevelopment project area previously established under the
26 Tax Increment Allocation Development Act in the Illinois
27 Municipal Code, previously established under the Industrial
28 Jobs Recovery Law in the Illinois Municipal Code, or previously
29 established under the Economic Development Area Tax Increment
30 Allocation Act, of each taxable lot, block, tract, or parcel of
31 real property in the redevelopment project area over and above
32 the initial equalized assessed value of each property in the
33 redevelopment project area. For the taxes which are extended
34 for the 1997 levy year, the recovered tax increment value for a
35 non-home rule taxing district that first became subject to this
36 Law for the 1995 levy year because a majority of its 1994

1 equalized assessed value was in an affected county or counties
2 shall be increased if a municipality terminated the designation
3 of an area in 1993 as a redevelopment project area previously
4 established under the Tax Increment Allocation Development Act
5 in the Illinois Municipal Code, previously established under
6 the Industrial Jobs Recovery Law in the Illinois Municipal
7 Code, or previously established under the Economic Development
8 Area Tax Increment Allocation Act, by an amount equal to the
9 1994 equalized assessed value of each taxable lot, block,
10 tract, or parcel of real property in the redevelopment project
11 area over and above the initial equalized assessed value of
12 each property in the redevelopment project area. In the first
13 year after a municipality removes a taxable lot, block, tract,
14 or parcel of real property from a redevelopment project area
15 established under the Tax Increment Allocation Development Act
16 in the Illinois Municipal Code, the Industrial Jobs Recovery
17 Law in the Illinois Municipal Code, or the Economic Development
18 Area Tax Increment Allocation Act, "recovered tax increment
19 value" means the amount of the current year's equalized
20 assessed value of each taxable lot, block, tract, or parcel of
21 real property removed from the redevelopment project area over
22 and above the initial equalized assessed value of that real
23 property before removal from the redevelopment project area.

24 Except as otherwise provided in this Section, "limiting
25 rate" means a fraction the numerator of which is the last
26 preceding aggregate extension base times an amount equal to one
27 plus the extension limitation defined in this Section and the
28 denominator of which is the current year's equalized assessed
29 value of all real property in the territory under the
30 jurisdiction of the taxing district during the prior levy year.
31 For those taxing districts that reduced their aggregate
32 extension for the last preceding levy year, the highest
33 aggregate extension in any of the last 3 preceding levy years
34 shall be used for the purpose of computing the limiting rate.
35 The denominator shall not include new property. The denominator
36 shall not include the recovered tax increment value.

1 (Source: P.A. 92-547, eff. 6-13-02; 93-601, eff. 1-1-04;
2 93-606, eff. 11-18-03; 93-612, eff. 11-18-03; 93-689, eff.
3 7-1-04; 93-690, eff. 7-1-04; 93-1049, eff. 11-17-04; revised
4 12-14-04.)

5 Section 10. The Metropolitan Water Reclamation District
6 Act is amended by changing Section 12 as follows:

7 (70 ILCS 2605/12) (from Ch. 42, par. 332)

8 Sec. 12. The board of commissioners annually may levy taxes
9 for corporate purposes upon property within the territorial
10 limits of such sanitary district, the aggregate amount of
11 which, exclusive of the amount levied for (a) the payment of
12 bonded indebtedness and the interest on bonded indebtedness (b)
13 employees' annuity and benefit purposes (c) construction
14 purposes, and (d) for the purpose of establishing and
15 maintaining a reserve fund for the payment of claims, awards,
16 losses, judgments or liabilities which might be imposed on such
17 sanitary district under the Workers' Compensation Act or the
18 Workers' Occupational Diseases Act, and any claim in tort,
19 including but not limited to, any claim imposed upon such
20 sanitary district under the Local Governmental and
21 Governmental Employees Tort Immunity Act, and for the repair or
22 replacement of any property owned by such sanitary district
23 which is damaged by fire, flood, explosion, vandalism or any
24 other peril, natural or manmade, shall not exceed the sum
25 produced by extending the rate of .46% for each of the years
26 1979 through 2004, ~~and~~ by extending the rate of 0.41% for the
27 year 2005, and by extending the rate of 0.36% for the year 2006
28 and each year thereafter, upon the assessed valuation of all
29 taxable property within the sanitary district as equalized and
30 determined for State and local taxes.

31 In addition, for stormwater management purposes, including
32 but not limited to those provided in subsection (f) of Section
33 7(h), the board of commissioners may levy taxes for the year
34 2005 and each year thereafter at a rate not to exceed 0.05% of

1 the assessed valuation of all taxable property within the
2 District as equalized and determined for State and local taxes.

3 In addition, for the purpose of providing funds for health
4 care costs, the board of commissioners may levy a tax for the
5 year 2006 and thereafter at a rate not to exceed 0.05% of the
6 assessed valuation of all taxable property within the district
7 as equalized and determined for State and local taxes.

8 In ~~And in~~ addition thereto, for construction purposes as
9 defined in Section 5.2 of this Act, the board of commissioners
10 may levy taxes for the year 1985 and each year thereafter which
11 shall be at a rate not to exceed .10% of the assessed valuation
12 of all taxable property within the sanitary district as
13 equalized and determined for State and local taxes. Amounts
14 realized from taxes so levied for construction purposes shall
15 be limited for use to such purposes and shall not be available
16 for appropriation or used to defray the cost of repairs to or
17 expense of maintaining or operating existing or future
18 facilities, but such restrictions, however, shall not apply to
19 additions, alterations, enlargements, and replacements which
20 will add appreciably to the value, utility, or the useful life
21 of said facilities. Such rates shall be extended against the
22 assessed valuation of the taxable property within the corporate
23 limits as the same shall be assessed and equalized for the
24 county taxes for the year in which the levy is made and said
25 board shall cause the amount to be raised by taxation in each
26 year to be certified to the county clerk on or before the
27 thirtieth day of March; provided, however, that if during the
28 budget year the General Assembly authorizes an increase in such
29 rates, the board of commissioners may adopt a supplemental levy
30 and shall make such certification to the County Clerk on or
31 before the thirtieth day of December.

32 For the purpose of establishing and maintaining a reserve
33 fund for the payment of claims, awards, losses, judgments or
34 liabilities which might be imposed on such sanitary district
35 under the Workers' Compensation Act or the Workers'
36 Occupational Diseases Act, and any claim in tort, including but

1 not limited to, any claim imposed upon such sanitary district
2 under the Local Governmental and Governmental Employees Tort
3 Immunity Act, and for the repair or replacement, where the cost
4 thereof exceeds the sum of \$10,000, of any property owned by
5 such sanitary district which is damaged by fire, flood,
6 explosion, vandalism or any other peril, natural or man-made,
7 such sanitary district may also levy annually upon all taxable
8 property within its territorial limits a tax not to exceed
9 .005% of the assessed valuation of said taxable property as
10 equalized and determined for State and local taxes; provided,
11 however, the aggregate amount which may be accumulated in such
12 reserve fund shall not exceed .05% of such assessed valuation.

13 All taxes so levied and certified shall be collected and
14 enforced in the same manner and by the same officers as State
15 and county taxes, and shall be paid over by the officer
16 collecting the same to the treasurer of the sanitary district,
17 in the manner and at the time provided by the general revenue
18 law. No part of the taxes hereby authorized shall be used by
19 such sanitary district for the construction of permanent,
20 fixed, immovable bridges across any channel constructed under
21 the provisions of this Act. All bridges built across such
22 channel shall not necessarily interfere with or obstruct the
23 navigation of such channel, when the same becomes a navigable
24 stream, as provided in Section 24 of this Act, but such bridges
25 shall be so constructed that they can be raised, swung or moved
26 out of the way of vessels, tugs, boats or other water craft
27 navigating such channel. Nothing in this Act shall be so
28 construed as to compel said district to maintain or operate
29 said bridges, as movable bridges, for a period of 9 years from
30 and after the time when the water has been turned into said
31 channel pursuant to law, unless the needs of general navigation
32 of the Des Plaines and Illinois Rivers, when connected by said
33 channel, sooner require it. In levying taxes the board of
34 commissioners, in order to produce the net amount required by
35 the levies for payment of bonds and interest thereon, shall
36 include an amount or rate estimated to be sufficient to cover

1 losses in collection of taxes, the cost of collecting taxes,
2 abatements in the amount of such taxes as extended on the
3 collector's books and the amount of such taxes collection of
4 which will be deferred; the amount so added for the purpose of
5 producing the net amount required shall not exceed any
6 applicable maximum tax rate or amount.

7 (Source: P.A. 93-1049, eff. 11-17-04.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.