

AN ACT concerning local government.

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

Section 5. The Park District Code is amended by changing Sections 5-1 and 5-2 as follows:

(70 ILCS 1205/5-1) (from Ch. 105, par. 5-1)

Sec. 5-1. Each Park District has the power to levy and collect taxes on all the taxable property in the district for all corporate purposes. The commissioners may accumulate funds for the purposes of building repairs and improvements and may annually levy taxes for such purposes in excess of current requirements for its other purposes but subject to the tax rate limitation as herein provided.

All general taxes proposed by the board to be levied upon the taxable property within the district shall be levied by ordinance. A certified copy of such levy ordinance shall be filed with the county clerk of the county in which the same is to be collected not later than the last Tuesday in December in each year. The county clerk shall extend such tax; provided, the aggregate amount of taxes levied for any one year, exclusive of the amount levied for the payment of the principal and interest on bonded indebtedness of the district and taxes authorized by special referenda, shall not exceed, except as

otherwise provided in this Section, the rate of .10%, or the rate limitation in effect on July 1, 1967, whichever is greater, of the value, as equalized or assessed by the Department of Revenue.

Notwithstanding any other provision of this Section, a park district board of a park district lying wholly within one county is authorized to increase property taxes under this Section for corporate purposes for any one year so long as the increase is offset by a like property tax levy reduction in one or more of the park district's funds. At the time that such park district files its levy with the county clerk, it shall also certify to the county clerk that the park district has complied with and is authorized to act under this Section 5-1 of the Park District Code. In no instance shall the increase either exceed or result in a reduction to the extension limitation to which any park district is subject under Section 18-195 of the Property Tax Code.

Notwithstanding any provision of this Section to the contrary, if a park district is subject to Section 18-195 of the Property Tax Code and does not levy the tax authorized by Section 5-3, then it may increase the property tax levy under this Section for corporate purposes to a total rate not to exceed the total of rates authorized by this Section and Section 5-3 as long as the increase is offset by a like property tax levy reduction in one or more of the park district's funds. In no instance shall the increase for

corporate purposes cause the park district to exceed the limiting rate that the park district is subject to under Section 18-195 of the Property Tax Code.

Any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may, by action of the board of commissioners, be transferred to a capital improvement fund and accumulated therein, but the total amount accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the park district.

The foregoing limitations upon tax rates may be decreased under the referendum provisions of the General Revenue Law of the State of Illinois.

(Source: P.A. 95-331, eff. 8-21-07.)

(70 ILCS 1205/5-2) (from Ch. 105, par. 5-2)

Sec. 5-2. Any park district may levy and collect annually, a tax of not to exceed .12% of the value, as equalized or assessed by the Department of Revenue, of all taxable property in such district for the purpose of planning, establishing and maintaining recreational programs, such programs to include playgrounds, community and recreational centers, which tax shall be levied and collected in like manner as the general taxes for such district. Such tax shall be in addition to all other taxes authorized by law to be levied and collected in such district and shall not be included within any limitation

of rate contained in this Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

The proceeds of the tax authorized by this Section shall be paid to the treasurer of such district and kept in a fund to be known as the recreational program fund. Such fund shall be used for the planning, establishing and maintaining recreational programs carried on by such district.

No such tax in excess of .075% shall be levied in any such district, until the question of levying such tax has first been submitted to the voters of such district at an election held in such district and has been approved by a majority of such voters voting thereon. The board shall certify such proposition to the proper election officials, who shall submit such proposition to the voters of the district regardless of whether or not a petition, signed by electors of the district, requesting the submission thereof has been filed with the board. Notice of such referendum shall be given and such referendum shall be conducted in the manner provided by the general election law.

The proposition shall be in substantially the following form:

Shall the.... Park District
be authorized and empowered to
levy and collect a tax of.... YES

per cent for the purpose of
 recreational programs (and,
 optionally, insert specific -----
 purposes or programs as
 determined by the park district
 board) as provided in Section NO
 5-2 of "The Park District Code"?

 If a majority of the voters of such district voting thereon shall vote for the levy and collection of the tax, such district is authorized and empowered to levy and collect such tax annually thereafter. Any tax previously authorized by referendum for recreation and community centers under "An Act to amend Section 8 of An Act to provide for the creation of Pleasure Driveway and Park Districts, approved June 19, 1893, as amended and to add Sections 8a, 8b, 8c, and 8d thereto", approved February 27, 1935, as amended, shall continue to be levied and shall be treated as having been authorized under this Section.

Notwithstanding any provision of this Section to the contrary, if a park district is subject to Section 18-195 of the Property Tax Code and does not levy the tax authorized by Section 5-3a, then it may increase the property tax levy under this Section for the purpose of planning, establishing, and maintaining recreational programs carried on by the district to a total rate not to exceed the total of rates authorized by

this Section and Section 5-3a as long as the increase is offset by a like property tax levy reduction in one or more of the park district's funds. In no instance shall the increase for the purpose of planning, establishing, and maintaining recreation programs cause the park district to exceed the limiting rate that the park district is subject to under Section 18-195 of the Property Tax Code.

The foregoing limitations upon tax rates may be decreased under the referendum provisions of the General Revenue Law of the State of Illinois.

(Source: P.A. 93-434, eff. 8-5-03.)

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