

SB1291



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1291

Introduced 1/28/2025, by Sen. Cristina Castro

SYNOPSIS AS INTRODUCED:

35 ILCS 200/27-32

Amends the Special Service Area Tax Law in the Property Tax Code. In provisions requiring a hearing if the estimated special service area tax levy is more than 105% of the amount extended for special service area purposes for the preceding levy year, provides that notice of the hearing shall be posted on the special service area's website if a website is maintained by the special service area.

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A BILL FOR

1 AN ACT concerning revenue.

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 changing
5 Section 27-32 as follows:

6 (35 ILCS 200/27-32)

7 Sec. 27-32. More than 5% increase; hearing. If, in any
8 year other than the initial levy year, the estimated special
9 service area tax levy is more than 105% of the amount extended
10 for special service area purposes for the preceding levy year,
11 notice shall be given and a hearing held on the reason for the
12 increase. Notice of the hearing shall be given in accordance
13 with the Open Meetings Act, including posting of the notice on
14 the special service area's website if a website is maintained
15 by the special service area. A meeting open to the public and
16 convened in a location convenient to property included within
17 the boundaries of the special service area is considered a
18 hearing for purposes of this Section. The hearing may be held
19 prior to the adoption of the proposed ordinance to adopt the
20 annual levy of the special service area, but not more than 30
21 days prior to the adoption of the ordinance, or at the same
22 time the proposed ordinance to adopt the annual levy of the
23 special service area is considered.

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1 (Source: P.A. 97-1053, eff. 1-1-13.)