

1 AN ACT concerning public employee benefits.

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

4 Section 5. The Illinois Pension Code is amended by
5 changing Section 10-107 as follows:

6 (40 ILCS 5/10-107) (from Ch. 108 1/2, par. 10-107)

7 Sec. 10-107. Financing - Tax levy. The forest preserve
8 district may levy an annual tax on the value, as equalized or
9 assessed by the Department of Revenue, of all taxable property
10 in the district for the purpose of providing revenue for the
11 fund. The rate of such tax in any year may not exceed the rate
12 herein specified for that year or the rate which will produce,
13 when extended, the sum herein stated for that year, whichever
14 is higher: for any year prior to 1970, .00103% or \$195,000; for
15 the year 1970, .00111% or \$210,000; for the year 1971, .00116%
16 or \$220,000. For the year 1972 and each year thereafter, the
17 Forest Preserve District shall levy a tax annually at a rate on
18 the dollar of the value, as equalized or assessed by the
19 Department of Revenue upon all taxable property in the county,
20 when extended, not to exceed an amount equal to the total
21 amount of contributions by the employees to the fund made in
22 the calendar year 2 years prior to the year for which the
23 annual applicable tax is levied, multiplied by 1.25 for the

1 year 1972; and by 1.30 for the year 1973 and for each year
2 thereafter.

3 The tax shall be levied and collected in like manner with
4 the general taxes of the district and shall be in addition to
5 the maximum of all other tax rates which the district may levy
6 upon the aggregate valuation of all taxable property and shall
7 be exclusive of and in addition to the maximum amount and rate
8 of taxes the district may levy for general purposes or under
9 and by virtue of any laws which limit the amount of tax which
10 the district may levy for general purposes. The county clerk
11 of the county in which the forest preserve district is located
12 in reducing tax levies under the provisions of "An Act
13 concerning the levy and extension of taxes", approved May 9,
14 1901, as amended, shall not consider any such tax as a part of
15 the general tax levy for forest preserve purposes, and shall
16 not include the same in the limitation of 1% of the assessed
17 valuation upon which taxes are required to be extended, and
18 shall not reduce the same under the provisions of that Act. The
19 proceeds of the tax herein authorized shall be kept as a
20 separate fund.

21 The forest preserve district may use other lawfully
22 available funds in lieu of all or part of the levy.

23 The Board may establish a manpower program reserve, or a
24 special forest preserve district contribution rate, with
25 respect to employees whose wages are funded as program
26 participants under the Comprehensive Employment and Training

1 Act of 1973 in the manner provided in subsection (d) or (e),
2 respectively, of Section 9-169.

3 (Source: P.A. 81-1509.)