## **102ND GENERAL ASSEMBLY**

## State of Illinois

# 2021 and 2022

#### SB2556

Introduced 2/26/2021, by Sen. Melinda Bush

## SYNOPSIS AS INTRODUCED:

70 ILCS 805/13.1

from Ch. 96 1/2, par. 6324

Amends the Downstate Forest Preserve District Act. Provides that forest preserve districts with a population of less than 3,000,000 may levy taxes for general corporate purposes after referendum for a fiscal year not exceeding the rate of .08% (rather than .06%) of the value of the taxable property. Provides that forest preserve districts having a population of 100,000 or more but less than 3,000,000 may levy taxes for specified purposes after referendum not exceeding the rate of .045% (rather than .025%) of the assessed value of all taxable property. Effective immediately.

LRB102 16431 AWJ 21822 b

FISCAL NOTE ACT MAY APPLY HOUSING AFFORDABILITY IMPACT NOTE ACT MAY APPLY SB2556

1

AN ACT concerning local government.

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

Section 5. The Downstate Forest Preserve District Act is
amended by changing Section 13.1 as follows:

6 (70 ILCS 805/13.1) (from Ch. 96 1/2, par. 6324)

Sec. 13.1. Tax levies. After the first Monday in October and by the first Monday in December in each year, the board shall levy the general taxes for the district by general categories for the next fiscal year. A certified copy of the levy ordinance shall be filed with the county clerk by the last Tuesday in December each year.

13 In forest preserve districts with a population of less 14 than 3,000,000, the amount of taxes levied for general corporate purposes for a fiscal year may not exceed the rate of 15 16 .08% .06% of the value, as equalized or assessed by the 17 Department of Revenue, of the taxable property therein. In addition, in forest preserve districts having a population of 18 19 100,000 or more but less than 3,000,000, the board may levy 20 for constructing, restoring reconditioning, taxes 21 reconstructing and acquiring improvements and for the 22 development of the forests and lands of such district, the amount of which tax each fiscal year shall be extended at a 23

rate not to exceed <u>.045%</u> .025% of the assessed value of all
 taxable property as equalized by the Department of Revenue.

All such taxes and rates are exclusive of the taxes required for the payment of the principal of and interest on bonds, and exclusive of taxes levied for employees' annuity and benefit purposes.

7 The rate of tax levied for general corporate purposes in a 8 forest preserve district may not be increased by virtue of 9 this amendatory Act of 1977 unless the board first adopts a 10 resolution authorizing such increase and publishes notice 11 thereof in a newspaper having general circulation in the 12 district at least once not less than 45 days prior to the 13 effective date of the increase. The notice shall include a statement of (1) the specific number of voters required to 14 15 sign a petition requesting that the question of the adoption 16 of the resolution be submitted to the electors of the 17 district; (2) the time in which the petition must be filed; and (3) the date of the prospective referendum. The Secretary of 18 the district shall provide a petition form to any individual 19 20 requesting one. If, no later than 30 days after the publication of such notice, petitions signed by voters of the 21 22 district equal to 10% or more of the registered voters of the 23 district, as determined by reference to the number of voters 24 registered at the next preceding general election, and 25 residing in the district are presented to the board expressing opposition to the increase, the proposition must first be 26

SB2556

certified by the board to the proper election officials, who shall submit the proposition to the legal voters of the district at an election in accordance with the general election law and approved by a majority of those voting on the proposition.

6 The rate of the tax levied <u>under this Section</u> for general 7 corporate purposes in a forest preserve district may be 8 increased, up to the maximum rate identified in this Section, 9 by the Board by a resolution calling for the submission of the 10 question of increasing the rate to the voters of the district 11 in accordance with the general election law. The question must 12 be in substantially the following form:

13 "Shall (name of district) be authorized to establish 14 its general corporate tax rate at (insert rate) on the 15 equalized assessed value on taxable property located 16 within the district for its general purposes, including 17 education, outdoor recreation, maintenance, operations, public safety at the forest preserves, trails, and other 18 properties of the district (and, optionally, insert any 19 20 other lawful purposes or programs determined by the 21 Board)."

The ballot must have printed on it, but not as part of the proposition submitted, the following: "The approximate impact of the proposed increase on the owner of a single-family home having a market value of (insert value) would be (insert amount) in the first year of the increase if the increase is

SB2556

SB2556 - 4 - LRB102 16431 AWJ 21822 b

fully implemented." The ballot may have printed on it, but not as part of the proposition, one or both of the following: "The last tax rate extended for the purposes of the district was (insert rate). The last rate increase approved for the purposes of the district was in (insert year)." No other information needs to be included on the ballot.

The votes must be recorded as "Yes" or "No".

8 If a majority of the electors voting on the question vote 9 in the affirmative, the district may thereafter levy the tax.

10 This Section does not apply to a forest preserve district 11 established under Section 18.5 of the Conservation District 12 Act.

13 (Source: P.A. 94-617, eff. 8-18-05.)

7

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