- 1 AN ACT concerning park districts.
- 2 Be it enacted by the People of the State of Illinois,
- 3 represented in the General Assembly:
- 4 Section 5. The Park District Code is amended by changing
- 5 Sections 5-1, 5-2, 5-3, and 5-3a as follows:
- 6 (70 ILCS 1205/5-1) (from Ch. 105, par. 5-1)
- 7 Sec. 5-1. Each Park District has the power to levy and
- 8 collect taxes on all the taxable property in the district for
- 9 all corporate purposes. The commissioners may accumulate
- 10 funds for the purposes of building repairs and improvements
- and may annually levy taxes for such purposes in excess of
- 12 current requirements for its other purposes but subject to
- 13 the tax rate limitation as herein provided.
- 14 All general taxes proposed by the board to be levied upon
- 15 the taxable property within the district shall be levied by
- ordinance. A certified copy of such levy ordinance shall be
- 17 filed with the county clerk of the county in which the same
- 18 is to be collected not later than the last Tuesday in
- 19 December in each year. The county clerk shall extend such
- 20 tax; provided, the aggregate amount of taxes levied for any
- one year, exclusive of the amount levied for the payment of
- 22 the principal and interest on bonded indebtedness of the
- 23 district and taxes authorized by special referenda shall not
- 24 exceed the rate of .10%, or the rate limitation in effect on
- July 1, 1967, whichever is greater, of the value, as
- 26 equalized or assessed by the Department of Revenue.
- 27 Any funds on hand at the end of the fiscal year that are
- not pledged for or allocated to a particular purpose may, by
- 29 action of the board of commissioners, be transferred to a
- 30 capital improvement fund and accumulated therein, but the
- 31 total amount accumulated in the fund may not exceed 1.5% of

- 1 the aggregate assessed valuation of all taxable property in
- 2 the park district.
- 3 The foregoing limitations upon tax rates may be increased
- 4 or decreased under the referendum provisions of the General
- 5 Revenue Law of the State of Illinois.
- 6 (Source: P.A. 91-294, eff. 7-29-99.)
- 7 (70 ILCS 1205/5-2) (from Ch. 105, par. 5-2)
- 8 Sec. 5-2. Any park district may levy and collect
- 9 annually, a tax of not to exceed .12% of the value, as
- 10 equalized or assessed by the Department of Revenue, of all
- 11 taxable property in such district for the purpose of
- 12 planning, establishing and maintaining recreational programs,
- 13 such programs to include playgrounds, community and
- 14 recreational centers, which tax shall be levied and collected
- in like manner as the general taxes for such district. Such
- 16 tax shall be in addition to all other taxes authorized by law
- 17 to be levied and collected in such district and shall not be
- 18 included within any limitation of rate contained in this Code
- or any other law, but shall be excluded therefrom and be in
- 20 addition thereto and in excess thereof.
- 21 The proceeds of the tax authorized by this Section shall
- 22 be paid to the treasurer of such district and kept in a fund
- 23 to be known as the recreational program fund. Such fund shall
- 24 be used for the planning, establishing and maintaining
- 25 recreational programs carried on by such district.
- No such tax in excess of .075% shall be levied in any
- 27 such district, until the question of levying such tax has
- 28 first been submitted to the voters of such district at an
- 29 election held in such district and has been approved by a
- 30 majority of such voters voting thereon. The board shall
- 31 certify such proposition to the proper election officials,
- 32 who shall submit such proposition to the voters of the
- 33 district regardless of whether or not a petition, signed by

- 1 electors of the district, requesting the submission thereof
- 2 has been filed with the board. Notice of such referendum
- 3 shall be given and such referendum shall be conducted in the
- 4 manner provided by the general election law.
- 5 The proposition shall be in substantially the following
- 6 form:

23

- 7 ------
- 8 Shall the.... Park District
- 9 be authorized and empowered to
- 10 levy and collect a tax of.... YES
- 11 per cent for the purpose of
- 12 recreational programs (and,
- optionally, insert specific -----
- 14 purposes or programs as
- determined by the park district
- 16 <u>board</u>) as provided in Section NO
- 17 5-2 of "The Park District Code"?
- 18 -----
- 19 If a majority of the voters of such district voting
- 20 thereon shall vote for the levy and collection of the tax,
- 21 such district is authorized and empowered to levy and collect
- 22 such tax annually thereafter. Any tax previously authorized

by referendum for recreation and community centers under "An

- 24 Act to amend Section 8 of An Act to provide for the creation
- of Pleasure Driveway and Park Districts, approved June 19,
- 26 1893, as amended and to add Sections 8a, 8b, 8c, and 8d
- thereto", approved February 27, 1935, as amended, shall
- 28 continue to be levied and shall be treated as having been
- 29 authorized under this Section.
- The foregoing limitations upon tax rates may be increased
- 31 or decreased under the referendum provisions of the General
- 32 Revenue Law of the State of Illinois.
- 33 (Source: P.A. 81-1489; 81-1509.)

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1
         (70 ILCS 1205/5-3) (from Ch. 105, par. 5-3)
 2
         Sec. 5-3. Any park district may levy and collect annually
     an additional tax of not to exceed .25% of the value as
 3
 4
     equalized or assessed by the Department of Revenue of all
     taxable property in such district for all corporate purposes,
 5
6
     which tax shall be levied and collected in like manner as the
     general taxes for such district. Such tax shall be in
7
     addition to all other taxes authorized by law to be levied
8
9
     and collected by such district and shall not be included
     within any limitation of rate contained in this code or any
10
11
     other law, but shall be excluded therefrom and be in addition
     thereto and in excess thereof.
12
        No such tax shall be levied in any such district until
13
     the question of levying such tax has first been submitted to
14
15
     the voters of such district at an election held in such
16
     district, and has been approved by a majority of such voters
     voting thereon. Notice of the referendum shall be given and
17
     such election shall be conducted in the manner provided by
18
19
     the general election law.
         The proposition shall be in substantially the following
20
21
     form:
22
     _____
23
         Shall.... Park District
     be authorized to levy and
24
                                          YES
25
     collect an additional tax of
     not to exceed .25% for all
26
27
     corporate purposes (and,
     optionally, insert specific
28
29
     purposes or programs as
30
     determined by the park
31
     <u>district board</u>) as provided
                                           NO
     in Section 5-3 of "The Park
32
33
     District Code"?
34
     _____
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- 1 If a majority of the voters of such district voting
- 2 thereon shall vote for the levy and collection of the tax,
- 3 such district shall be authorized and empowered to levy and
- 4 collect such tax.
- 5 (Source: P.A. 85-1209.)
- 6 (70 ILCS 1205/5-3a) (from Ch. 105, par. 5-3a)
- 7 Sec. 5-3a. Any park district may levy and collect
- 8 annually an additional tax of not to exceed 0.25% of the
- 9 value as equalized or assessed by the Department of Revenue
- 10 of all taxable property in such district for the purpose of
- 11 planning, establishing and maintaining recreational programs
- 12 carried on by such district, which tax shall be levied and
- 13 collected in like manner as the general taxes for such
- 14 district. Such tax shall be in addition to all other taxes
- 15 authorized by law to be levied and collected by such district
- 16 and shall not be included within any limitation of rate
- 17 contained in this Code or any other law, but shall be
- 18 excluded therefrom in addition thereto and in excess thereof.
- No such tax shall be levied in any such district, nor the
- 20 rate of such tax be increased, until the question of levying
- or increasing such tax has first been submitted to the voters
- of such district at an election held in such district, and
- 23 has been approved by a majority of such voters voting
- 24 thereon. Notice of referendum shall be given and such
- 25 referendum shall be conducted in the manner provided by the
- general election law.
- 27 The proposition shall be in substantially the following
- 28 form:

15 becoming law.

1	
2	Shall Park District be
3	authorized to levy and collect
4	an additional tax of (insert YES
5	percentage)% for the purpose
6	of recreational programs (and,
7	optionally insert specific
8	purposes or programs as determined NO
9	by the park district board) as
10	provided in "The Park District
11	Code"?
12	
13	(Source: P.A. 82-419.)
14	Section 99. Effective date. This Act takes effect upon