

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  
11 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  
16 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  
21 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  
25 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  
28 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  
15 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  
19 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.

26 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:

7 -----

8 Shall the.... Park District be authorized  
9 and empowered to levy and collect a tax of.... YES  
10 per cent for the purpose of recreational  
11 programs (and, optionally, insert specific -----  
12 purposes or programs as  
13 determined by the park district board) NO

14 as provided in Section 5-2 of "The  
15 Park District Code"?

16 -----

17 If a majority of the voters of such district voting  
18 thereon shall vote for the levy and collection of the tax,  
19 such district is authorized and empowered to levy and collect  
20 such tax annually thereafter. Any tax previously authorized  
21 by referendum for recreation and community centers under "An  
22 Act to amend Section 8 of An Act to provide for the creation  
23 of Pleasure Driveway and Park Districts, approved June 19,  
24 1893, as amended and to add Sections 8a, 8b, 8c, and 8d  
25 thereto", approved February 27, 1935, as amended, shall  
26 continue to be levied and shall be treated as having been  
27 authorized under this Section.

28 The foregoing limitations upon tax rates may be ~~increased~~  
29 ~~or~~ decreased under the referendum provisions of the General  
30 Revenue Law of the State of Illinois.

31 (Source: P.A. 81-1489; 81-1509.)

32 (70 ILCS 1205/5-3) (from Ch. 105, par. 5-3)

33 Sec. 5-3. Any park district may levy and collect annually

1 an additional tax of not to exceed .25% of the value as  
 2 equalized or assessed by the Department of Revenue of all  
 3 taxable property in such district for all corporate purposes,  
 4 which tax shall be levied and collected in like manner as the  
 5 general taxes for such district. Such tax shall be in  
 6 addition to all other taxes authorized by law to be levied  
 7 and collected by such district and shall not be included  
 8 within any limitation of rate contained in this code or any  
 9 other law, but shall be excluded therefrom and be in addition  
 10 thereto and in excess thereof.

11 No such tax shall be levied in any such district until  
 12 the question of levying such tax has first been submitted to  
 13 the voters of such district at an election held in such  
 14 district, and has been approved by a majority of such voters  
 15 voting thereon. Notice of the referendum shall be given and  
 16 such election shall be conducted in the manner provided by  
 17 the general election law.

18 The proposition shall be in substantially the following  
 19 form:

20 -----

21	Shall.... Park District	
22	be authorized to levy and	YES
23	collect an additional tax of	
24	not to exceed .25% for all	
25	corporate purposes <u>(and,</u>	
26	<u>optionally, insert specific</u>	-----
27	<u>purposes or programs as</u>	
28	<u>determined by the park</u>	
29	<u>district board)</u> as provided	NO
30	in Section 5-3 of	
31	"The Park District Code"?	
32	District Code"?	
33	-----	

34 If a majority of the voters of such district voting

1 thereon shall vote for the levy and collection of the tax,  
2 such district shall be authorized and empowered to levy and  
3 collect such tax.

4 (Source: P.A. 85-1209.)

5 (70 ILCS 1205/5-3a) (from Ch. 105, par. 5-3a)

6 Sec. 5-3a. Any park district may levy and collect  
7 annually an additional tax of not to exceed 0.25% of the  
8 value as equalized or assessed by the Department of Revenue  
9 of all taxable property in such district for the purpose of  
10 planning, establishing and maintaining recreational programs  
11 carried on by such district, which tax shall be levied and  
12 collected in like manner as the general taxes for such  
13 district. Such tax shall be in addition to all other taxes  
14 authorized by law to be levied and collected by such district  
15 and shall not be included within any limitation of rate  
16 contained in this Code or any other law, but shall be  
17 excluded therefrom in addition thereto and in excess thereof.

18 No such tax shall be levied in any such district, nor the  
19 rate of such tax be increased, until the question of levying  
20 or increasing such tax has first been submitted to the voters  
21 of such district at an election held in such district, and  
22 has been approved by a majority of such voters voting  
23 thereon. Notice of referendum shall be given and such  
24 referendum shall be conducted in the manner provided by the  
25 general election law.

26 The proposition shall be in substantially the following  
27 form:

1 -----

2 Shall..... Park District be authorized

3 to levy and collect an additional tax of YES

4 (insert percentage)% for the purpose

5 of recreational programs (and, optionally,-----

6 insert specific purposes or

7 programs as determined by the park NO

8 district board) as provided in

9 "The Park District Code"?

10 -----

11 (Source: P.A. 82-419.)

12 Section 99. Effective date. This Act takes effect upon

13 becoming law.