

1 AN ACT in relation to highways.

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

4 Section 5. The Illinois Highway Code is amended by
5 changing Section 6-508 as follows:

6 (605 ILCS 5/6-508) (from Ch. 121, par. 6-508)

7 Sec. 6-508. (a) For the purpose of constructing or
8 repairing bridges, culverts, drainage structures or grade
9 separations, including approaches thereto, at the joint
10 expense of a county and a road district and obtaining aid
11 from the county as provided in Section 5-501 of this Code,
12 there may be included in the annual tax levies provided for
13 in Section 6-501 of this Code a tax of not to exceed .05% of
14 the value of all the taxable property in the road district,
15 as equalized or assessed by the Department of Revenue, which
16 tax shall be in addition to and may be in excess of the
17 maximum levy and may be extended at a rate in addition to and
18 in excess of the tax rate for road purposes authorized under
19 Section 6-501 of this Code.

20 Such tax, when collected, shall constitute and be held by
21 the treasurer of the district as a separate fund to be
22 expended for the construction or repair of bridges, culverts,
23 drainage structures or grade separations, including
24 approaches thereto, at the joint expense of the county and
25 the road district. The highway commissioner shall separately
26 specify in the certificate required by Section 6-501 the
27 amount necessary to be raised by taxation for the purpose of
28 constructing or repairing bridges, culverts, drainage
29 structures or grade separations, including approaches
30 thereto, at the joint expense of the county and the road
31 district. Upon the approval by the county board of the

1 amount so certified as provided in Section 6-501 of this
2 Code, the county clerk shall extend the same against the
3 taxable property of the road district, provided the amount
4 thus approved shall not be extended at a rate in excess of
5 .05% of value, as equalized or assessed by the Department of
6 Revenue.

7 When any improvement project for which a tax may be
8 levied under this Section has been ordered as provided in
9 Section 5-501 and the estimated cost of such project to the
10 road district is in excess of the amount that will be
11 realized from the annual tax levy authorized by this Section
12 when extended and collected, then the road district may
13 accumulate the proceeds of such tax for such number of years
14 as may be necessary to acquire the funds necessary to pay the
15 district's share of the cost of such project. In counties in
16 which a property tax extension limitation is imposed under
17 the Property Tax Extension Limitation Law and the imposition
18 of the property tax extension limitation prevents a road
19 district from levying taxes for road purposes at the required
20 rate, a road district may retain its eligibility if, at the
21 time the property tax extension limitation was imposed, the
22 road district was levying at the required rate and continues
23 to levy the maximum allowable amount after the imposition of
24 the property tax extension limitation. It shall not be a
25 valid objection to any subsequent tax levy made under this
26 Section that there remains unexpended money arising from a
27 preceding levy of a prior year because of the accumulation
28 provided for in this Section.

29 The rate limitation imposed by this Section may be
30 increased for a 10 year period to up to 0.25% of the value of
31 all the taxable property in the road district, as equalized
32 or assessed by the Department of Revenue if the proposition
33 for the increased tax rate is submitted under Sections 6-504
34 and 6-505 and receives a majority of all ballots cast on the

1 proposition at the election held under Section 6-505.

2 (b) All surplus funds remaining in the hands of the
3 treasurer of the road district after the completion of any
4 construction or repairing of bridges, culverts, drainage
5 structures or grade separations, including approaches
6 thereto, under this Section, shall be turned over at the
7 request of the highway commissioner, with the written consent
8 of the county superintendent, to the regular road fund of the
9 road district. Upon such request, no further levy under this
10 Section is to be extended by the county clerk unless the
11 proposition authorizing such further levy is submitted under
12 Sections 6-504 and 6-505 and receives a majority of all
13 ballots cast on the proposition at the election held under
14 Section 6-505.

15 (c) The moneys from this tax may also be used for
16 construction and maintenance of bridges, culverts and other
17 drainage facilities, or grade separations, including
18 approaches thereto, on, under, or over the district roads,
19 without joint county funds being involved and without
20 limitation as to size of project, but only if adequate funds
21 are available for all projects for which the road district
22 has petitioned the county for joint participation. If the
23 project size is over \$5,000, the road district commissioner
24 shall also obtain the permission of the county engineer.

25 (Source: P.A. 90-110, eff. 7-14-97.)