

AN ACT concerning revenue.

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

Section 5. The Property Tax Code is amended by changing Section 27-75 as follows:

(35 ILCS 200/27-75)

Sec. 27-75. Extension of tax levy. If a property tax is levied, the tax shall be extended by the county clerk in the special service area in the manner provided by Articles 1 through 26 of this Code based on equalized assessed values as established under Articles 1 through 26. The municipality or county shall file a certified copy of the ordinance creating the special service area, including an accurate map thereof, a copy of the public hearing notice, and a description of the special services to be provided, with the county clerk. The corporate authorities of the municipality or county may levy taxes in the special service area prior to the date the levy must be filed with the county clerk, for the same year in which the ordinance and map are filed with the county clerk. In addition, the corporate authorities shall file a certified copy of each ordinance levying taxes in the special service area on or before the last Tuesday of December of each year and shall file a certified copy of any ordinance authorizing the issuance

of bonds and providing for a property tax levy in the area by December 31 of the year of the first levy.

In lieu of or in addition to an ad valorem property tax, a special tax may be levied and extended within the special service area on any other basis that provides a rational relationship between the amount of the tax levied against each lot, block, tract and parcel of land in the special service area and the special service benefit rendered. In that case, a special tax roll shall be prepared containing: (a) a description of the special services to be provided, (b) an explanation of the method of spreading the special tax, (c) a list of lots, blocks, tracts and parcels of land in the special service area, and (d) the amount assessed against each. The special tax roll shall be included in the ordinance establishing the special service area or in an amendment of the ordinance, and shall be filed with the county clerk for use in extending the tax. The lien and foreclosure remedies provided in Article 9 of the Illinois Municipal Code shall apply upon non-payment of the special tax.

As an alternative to an ad valorem tax based on the whole equalized assessed value of the property, the corporate authorities may provide for the ad valorem tax to be extended solely upon the equalized assessed value of the land in a special service area, without regard to improvements, if the equalized assessed value of the land in the special service area is at least 75% of the total of the whole equalized

assessed value of property within the special service area at the time that it was established. If the corporate authorities choose to provide for this method of taxation on the land value only, then each notice given in connection with the special service area must include a statement in substantially the following form: "The taxes to be extended shall be upon the equalized assessed value of the land in the proposed special service area, without regard to improvements. Section 10-30 of this Code does not apply to any property that is part of a special service area created under this paragraph, namely, property for which the ad valorem taxes are extended solely upon the equalized assessed value of the land in the special service area, without regard to improvements.

(Source: P.A. 93-1013, eff. 8-24-04.)

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