

AN ACT concerning local government.

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

Section 5. The Township Code is amended by changing Section 235-20 as follows:

(60 ILCS 1/235-20)

Sec. 235-20. General assistance tax.

(a) The township board may raise money by taxation deemed necessary to be expended to provide general assistance in the township to persons needing that assistance as provided in the Illinois Public Aid Code, including persons eligible for assistance under the Military Veterans Assistance Act, where that duty is provided by law. The tax for each fiscal year shall not be more than 0.10% of value, or more than an amount approved at a referendum held under this Section, as equalized or assessed by the Department of Revenue, and shall in no case exceed the amount needed in the township for general assistance. The board may decrease the maximum tax rate by ordinance.

(b) Except as otherwise provided in this subsection, if the board desires to increase the maximum tax rate, it shall order a referendum on that proposition to be held at an election in accordance with the general election law. The board shall

certify the proposition to the proper election officials, who shall submit the proposition to the voters at an election in accordance with the general election law. If a majority of the votes cast on the proposition is in favor of the proposition, the board may annually levy the tax at a rate not exceeding the higher rate approved by the voters at the election. If, however, the board has decreased the maximum tax rate under subsection (a), then it may, at any time after the decrease, increase the maximum tax rate, by ordinance, to a rate less than or equal to the maximum tax rate immediately prior to the board's ordinance to decrease the rate.

(c) If a city, village, or incorporated town having a population of more than 500,000 is located within or partially within a township, then the entire amount of the tax levied by the township for the purpose of providing general assistance under this Section on property lying within that city, village, or incorporated town, less the amount allowed for collecting the tax, shall be paid over by the treasurer of the township to the treasurer of the city, village, or incorporated town to be appropriated and used by the city, village, or incorporated town for the relief and support of persons needing general assistance residing in that portion of the city, village, or incorporated town located within the township in accordance with the Illinois Public Aid Code.

(d) Any taxes levied for general assistance before or after this Section takes effect may also be used for the payment of

warrants issued against and in anticipation of those taxes and accrued interest on those warrants and may also be used to pay the cost of administering that assistance.

(e) In any township with a population of less than 500,000 that receives no State funding for the general assistance program and that has not issued anticipation warrants or otherwise borrowed monies for the administration of the general assistance program during the township's previous 3 fiscal years of operation, a one time transfer of monies from the township's general assistance fund may be made to the general township fund pursuant to action by the township board. This transfer may occur only to the extent that the amount of monies remaining in the general assistance fund after the transfer is equal to the greater of (i) the amount of the township's expenditures in the previous fiscal year for general assistance or (ii) an amount equal to either 0.10% of the last known total equalized value of all taxable property in the township, or 100% of the highest amount levied for general assistance purposes in any of the three previous fiscal years. The transfer shall be completed no later than one year after the effective date of this amendatory Act of the 92nd General Assembly. No township that has certified a new levy or an increase in the levy under this Section during calendar year 2002 may transfer monies under this subsection. No action on the transfer of monies under this subsection shall be taken by the township board except at a township board meeting. No

monies transferred under this subsection shall be considered in determining whether the township qualifies for State funds to supplement local funds for public aid purposes under Section 12-21.13 of the Illinois Public Aid Code.

(e-5) The township board of Gray Township in White County may approve by resolution or ordinance transfers of monies from the township's general assistance fund to the general township fund no later than one year after the effective date of this amendatory Act of the 99th General Assembly if:

(1) the township receives no State funding for the general assistance program;

(2) the township has not issued anticipation warrants or otherwise borrowed monies for the administration of the general assistance program during the township's previous 3 fiscal years of operation;

(3) the amount of monies remaining in the general assistance fund after the transfer is equal to the greater of (i) the amount of the township's expenditures in the previous fiscal year for general assistance or (ii) an amount equal to either 0.10% of the last known total equalized value of all taxable property in the township, or 100% of the highest amount levied for general assistance purposes in any of the three previous fiscal years; and

(4) the township that has not certified a new levy or an increase in the levy under this Section during calendar year 2015.

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No monies transferred under this subsection shall be considered in determining whether the township qualifies for State funds to supplement local funds for public aid purposes under Section 12-21.13 of the Illinois Public Aid Code.

(Source: P.A. 95-331, eff. 8-21-07.)

Section 99. Effective date. This Act takes effect January 1, 2016.