



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB4243

by Rep. Jeanne M Ives

SYNOPSIS AS INTRODUCED:

35 ILCS 200/27-5
35 ILCS 200/27-30
35 ILCS 200/27-55

Amends the Special Service Area Tax Law in the Property Tax Code. Provides that the term "special services" means infrastructure projects pertaining to the government and affairs of the municipality or county. Provides that a list of the names and addresses of the individuals and entities receiving a mailed notice of the public hearing concerning the establishment of a special service area shall be published at the time notice is given and shall be available at the public hearing. Provides that no special service area may be created or enlarged; no special service area tax may be levied, imposed, or increased; and no bonds may be issued in connection with a special service area, unless an authorization petition is filed with the municipal clerk or county clerk. Effective immediately.

LRB098 15022 HLH 49979 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Sections 27-5, 27-30, and 27-55 as follows:

6 (35 ILCS 200/27-5)

7 Sec. 27-5. Short title; definitions. This Article may be
8 cited as the Special Service Area Tax Law.

9 When used in this Article:

10 "Special Service Area" means a contiguous area within a
11 municipality or county in which special governmental services
12 are provided in addition to those services provided generally
13 throughout the municipality or county, the cost of the special
14 services to be paid from revenues collected from taxes levied
15 or imposed upon property within that area. Territory shall be
16 considered contiguous for purposes of this Article even though
17 certain completely surrounded portions of the territory are
18 excluded from the special service area. A county may create a
19 special service area within a municipality or municipalities
20 when the municipality or municipalities consent to the creation
21 of the special service area. A municipality may create a
22 special service area within a municipality and the
23 unincorporated area of a county or within another municipality

1 when the county or other municipality consents to the creation
2 of the special service area.

3 "Special Services" means infrastructure projects ~~all forms~~
4 ~~of services~~ pertaining to the government and affairs of the
5 municipality or county, including municipal roads and streets,
6 public parks, access roads, bridges, sidewalks, waste disposal
7 systems, water and sewer line extensions, water distribution
8 and purification facilities, storm water drainage and
9 retention facilities, sewage treatment facilities, ~~but not~~
10 ~~limited to~~ weather modification and improvements permissible
11 under Article 9 of the Illinois Municipal Code, and contracts
12 for the supply of water as described in Section 11-124-1 of the
13 Illinois Municipal Code which may be entered into by the
14 municipality or by the county on behalf of a county service
15 area.

16 (Source: P.A. 86-1324; 88-445.)

17 (35 ILCS 200/27-30)

18 Sec. 27-30. Manner of notice. Prior to or within 60 days
19 after the adoption of the ordinance proposing the establishment
20 of a special service area the municipality or county shall fix
21 a time and a place for a public hearing. The public hearing
22 shall be held not less than 60 days after the adoption of the
23 ordinance proposing the establishment of a special service
24 area. Notice of the hearing shall be given by publication and
25 mailing, except that notice of a public hearing to propose the

1 establishment of a special service area for weather
2 modification purposes may be given by publication only. Notice
3 by publication shall be given by publication at least once not
4 less than 15 days prior to the hearing in a newspaper of
5 general circulation within the municipality or county. Notice
6 by mailing shall be given by depositing the notice in the
7 United States mails addressed to the person or persons in whose
8 name the general taxes for the last preceding year were paid on
9 each property lying within the special service area. A notice
10 shall be mailed not less than 10 days prior to the time set for
11 the public hearing. In the event taxes for the last preceding
12 year were not paid, the notice shall be sent to the person last
13 listed on the tax rolls prior to that year as the owner of the
14 property. A list of the names and addresses of the individuals
15 and entities to whom the notice will be sent by mail shall be
16 published at the time notice is given and shall be available at
17 the public hearing.

18 (Source: P.A. 97-1053, eff. 1-1-13.)

19 (35 ILCS 200/27-55)

20 Sec. 27-55. Authorization ~~Objection~~ petition.
21 Notwithstanding any other provision of law, on and after the
22 effective date of this amendatory Act of the 98th General
23 Assembly, no special service area may be created or enlarged;
24 no special service area tax may be levied, imposed, or
25 increased; and no bonds may be issued for the provision of

1 special services within the area, unless ~~If~~ a petition signed
2 by at least 51% of the taxpayers of record of all property
3 ~~electors residing~~ within the special service area or ~~and~~ by at
4 least 51% of the taxpayers ~~owners~~ of record of the land
5 included within the boundaries of the special service area is
6 filed with the municipal clerk or county clerk, as the case may
7 be, authorizing ~~within 60 days following the final adjournment~~
8 ~~of the public hearing, objecting to~~ the creation of the special
9 service district, the enlargement of the area, the levy or
10 imposition of a tax or the issuance of bonds for the provision
11 of special services to the area, or to a proposed increase in
12 the tax rate, as the case may be. The petition must be filed
13 within 60 days following the final adjournment of the public
14 hearing. Only one taxpayer of record may sign an authorization
15 petition for any single property index number within the
16 proposed special service area. For the purposes of signing the
17 petition, "taxpayer of record" means either (i) any person in
18 whose name the general taxes for the last preceding year were
19 paid, as demonstrated by a copy of the tax bill or
20 documentation from the assessor or clerk, or (ii) any person in
21 whose name title is held, as demonstrated by a copy of the last
22 recorded deed to the property. Any authorized agent may sign a
23 petition on behalf of an entity, and that person's
24 certification of his or her authority to sign shall be
25 presumptive evidence of his or her authority to sign. A
26 beneficiary of a land trust may sign the petition with respect

1 to the property held by that land trust, and that person's
2 certification that he or she is a beneficiary shall be
3 presumptive evidence of his or her authorization to sign.

4 ~~Taxpayers, the district shall not be created or enlarged, or~~
5 ~~the tax shall not be levied or imposed nor the rate increased,~~
6 ~~or no bonds may be issued. The subject matter of the petition~~
7 ~~shall not be proposed relative to any signatories of the~~
8 ~~petition within the next 2 years. Each resident of the special~~
9 ~~service area registered to vote at the time of the public~~
10 ~~hearing held with regard to the special service area shall be~~
11 ~~considered an elector. Each person in whose name legal title to~~
12 ~~land included within the boundaries of the special service area~~
13 ~~is held according to the records of the county in which the~~
14 ~~land is located shall be considered an owner of record. Owners~~
15 ~~of record shall be determined at the time of the public hearing~~
16 ~~held with regard to a special service area. Land owned in the~~
17 ~~name of a land trust, corporation, estate or partnership shall~~
18 ~~be considered to have a single owner of record.~~

19 (Source: P.A. 82-640; 88-455.)

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