

## 102ND GENERAL ASSEMBLY State of Illinois 2021 and 2022 SB0210

Introduced 2/17/2021, by Sen. Robert F. Martwick

## SYNOPSIS AS INTRODUCED:

40 ILCS 5/10-107

from Ch. 108 1/2, par. 10-107

Amends the Cook County Forest Preserve Article of the Illinois Pension Code. In a provision concerning the property tax levy for providing revenue for the Fund, provides that the forest preserve district may use other lawfully available funds in lieu of all or part of the levy.

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FISCAL NOTE ACT MAY APPLY

PENSION IMPACT NOTE ACT MAY APPLY 7

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1 AN ACT concerning public employee benefits.

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

Section 5. The Illinois Pension Code is amended by changing Section 10-107 as follows:

6 (40 ILCS 5/10-107) (from Ch. 108 1/2, par. 10-107)

Sec. 10-107. Financing - Tax levy. The forest preserve district may levy an annual tax on the value, as equalized or assessed by the Department of Revenue, of all taxable property in the district for the purpose of providing revenue for the fund. The rate of such tax in any year may not exceed the rate herein specified for that year or the rate which will produce, when extended, the sum herein stated for that year, whichever is higher: for any year prior to 1970, .00103% or \$195,000; for the year 1970, .00111% or \$210,000; for the year 1971, .00116% or \$220,000. For the year 1972 and each year thereafter, the Forest Preserve District shall levy a tax annually at a rate on the dollar of the value, as equalized or assessed by the Department of Revenue upon all taxable property in the county, when extended, not to exceed an amount equal to the total amount of contributions by the employees to the fund made in the calendar year 2 years prior to the year for which the annual applicable tax is levied, multiplied by 1.25 for the

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year 1972; and by 1.30 for the year 1973 and for each year thereafter.

The tax shall be levied and collected in like manner with the general taxes of the district and shall be in addition to the maximum of all other tax rates which the district may levy upon the aggregate valuation of all taxable property and shall be exclusive of and in addition to the maximum amount and rate of taxes the district may levy for general purposes or under and by virtue of any laws which limit the amount of tax which the district may levy for general purposes. The county clerk of the county in which the forest preserve district is located in reducing tax levies under the provisions of "An Act concerning the levy and extension of taxes", approved May 9, 1901, as amended, shall not consider any such tax as a part of the general tax levy for forest preserve purposes, and shall not include the same in the limitation of 1% of the assessed valuation upon which taxes are required to be extended, and shall not reduce the same under the provisions of that Act. The proceeds of the tax herein authorized shall be kept as a separate fund.

## The forest preserve district may use other lawfully available funds in lieu of all or part of the levy.

The Board may establish a manpower program reserve, or a special forest preserve district contribution rate, with respect to employees whose wages are funded as program participants under the Comprehensive Employment and Training

- 1 Act of 1973 in the manner provided in subsection (d) or (e),
- 2 respectively, of Section 9-169.
- 3 (Source: P.A. 81-1509.)