



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

HB4110

by Rep. Daniel Didech

#### SYNOPSIS AS INTRODUCED:

70 ILCS 805/13.1

from Ch. 96 1/2, par. 6324

Amends the Downstate Forest Preserve District Act. Provides that forest preserve districts with a population of less than 3,000,000 may levy taxes for general corporate purposes after referendum for a fiscal year not exceeding the rate of .08% (rather than .06%) of the value of the taxable property. Provides that forest preserve districts having a population of 100,000 or more but less than 3,000,000 may levy taxes for specified purposes after referendum not exceeding the rate of .045% (rather than .025%) of the assessed value of all taxable property. Effective immediately.

LRB103 32938 AWJ 62742 b

1 AN ACT concerning local government.

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

4 Section 5. The Downstate Forest Preserve District Act is  
5 amended by changing Section 13.1 as follows:

6 (70 ILCS 805/13.1) (from Ch. 96 1/2, par. 6324)

7 Sec. 13.1. Tax levies. After the first Monday in October  
8 and by the first Monday in December in each year, the board  
9 shall levy the general taxes for the district by general  
10 categories for the next fiscal year. A certified copy of the  
11 levy ordinance shall be filed with the county clerk by the last  
12 Tuesday in December each year.

13 In forest preserve districts with a population of less  
14 than 3,000,000, the amount of taxes levied for general  
15 corporate purposes for a fiscal year may not exceed the rate of  
16 .08% ~~.06%~~ of the value, as equalized or assessed by the  
17 Department of Revenue, of the taxable property therein. In  
18 addition, in forest preserve districts having a population of  
19 100,000 or more but less than 3,000,000, the board may levy  
20 taxes for constructing, restoring reconditioning,  
21 reconstructing and acquiring improvements and for the  
22 development of the forests and lands of such district, the  
23 amount of which tax each fiscal year shall be extended at a

1 rate not to exceed .045% ~~-.025%~~ of the assessed value of all  
2 taxable property as equalized by the Department of Revenue.

3 All such taxes and rates are exclusive of the taxes  
4 required for the payment of the principal of and interest on  
5 bonds, and exclusive of taxes levied for employees' annuity  
6 and benefit purposes.

7 The rate of tax levied for general corporate purposes in a  
8 forest preserve district may not be increased by virtue of  
9 this amendatory Act of 1977 unless the board first adopts a  
10 resolution authorizing such increase and publishes notice  
11 thereof in a newspaper having general circulation in the  
12 district at least once not less than 45 days prior to the  
13 effective date of the increase. The notice shall include a  
14 statement of (1) the specific number of voters required to  
15 sign a petition requesting that the question of the adoption  
16 of the resolution be submitted to the electors of the  
17 district; (2) the time in which the petition must be filed; and  
18 (3) the date of the prospective referendum. The Secretary of  
19 the district shall provide a petition form to any individual  
20 requesting one. If, no later than 30 days after the  
21 publication of such notice, petitions signed by voters of the  
22 district equal to 10% or more of the registered voters of the  
23 district, as determined by reference to the number of voters  
24 registered at the next preceding general election, and  
25 residing in the district are presented to the board expressing  
26 opposition to the increase, the proposition must first be

1 certified by the board to the proper election officials, who  
2 shall submit the proposition to the legal voters of the  
3 district at an election in accordance with the general  
4 election law and approved by a majority of those voting on the  
5 proposition.

6 The rate of the tax levied under this Section ~~for general~~  
7 ~~corporate purposes~~ in a forest preserve district may be  
8 increased, up to the maximum rate identified in this Section,  
9 by the Board by a resolution calling for the submission of the  
10 question of increasing the rate to the voters of the district  
11 in accordance with the general election law. The question must  
12 be in substantially the following form:

13 "Shall (name of district) be authorized to establish  
14 its general corporate tax rate at (insert rate) on the  
15 equalized assessed value on taxable property located  
16 within the district for its general purposes, including  
17 education, outdoor recreation, maintenance, operations,  
18 public safety at the forest preserves, trails, and other  
19 properties of the district (and, optionally, insert any  
20 other lawful purposes or programs determined by the  
21 Board)."

22 The ballot must have printed on it, but not as part of the  
23 proposition submitted, the following: "The approximate impact  
24 of the proposed increase on the owner of a single-family home  
25 having a market value of (insert value) would be (insert  
26 amount) in the first year of the increase if the increase is

1 fully implemented." The ballot may have printed on it, but not  
2 as part of the proposition, one or both of the following: "The  
3 last tax rate extended for the purposes of the district was  
4 (insert rate). The last rate increase approved for the  
5 purposes of the district was in (insert year)." No other  
6 information needs to be included on the ballot.

7 The votes must be recorded as "Yes" or "No".

8 If a majority of the electors voting on the question vote  
9 in the affirmative, the district may thereafter levy the tax.

10 This Section does not apply to a forest preserve district  
11 established under Section 18.5 of the Conservation District  
12 Act.

13 (Source: P.A. 94-617, eff. 8-18-05.)

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