



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

HB4359

Introduced 1/16/2024, by Rep. Mary Beth Canty

#### SYNOPSIS AS INTRODUCED:

70 ILCS 705/14

from Ch. 127 1/2, par. 34

Amends the Fire Protection District Act. Provides that specified accumulation of funds by a board of trustees of a fire protection district may occur in the district's corporate fund or other district fund. Provides that the board of trustees of a fire protection district may accumulate funds for the purposes of emergency medical services, technical rescue, and other services performed by the fire district and for the purposes of providing employees other post-employment benefits.

LRB103 35352 AWJ 65416 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 Fire Protection District Act is amended by  
5 changing Section 14 as follows:

6 (70 ILCS 705/14) (from Ch. 127 1/2, par. 34)

7 Sec. 14. The Board of Trustees may levy and collect other  
8 taxes for all corporate purposes, including, without limiting  
9 the generality of the foregoing, the payment of all  
10 obligations incurred in taking over the fire protection  
11 facilities of any city, village or incorporated town located  
12 within the boundaries of any such district, including all  
13 pension or annuity plans of any such city, village or  
14 incorporated town applicable to the maintenance of fire  
15 protection facilities, and further for the purposes of  
16 building, repairing and improving fire houses, of the renting  
17 of buildings and property for corporate purposes, of procuring  
18 firehouse land or sites, fire-fighting apparatus and  
19 equipment, and of procuring apparatus and equipment for  
20 emergencies involving hazardous substances and providing  
21 appropriate training for such situations, exclusive of taxes  
22 to pay bonded indebtedness upon all the taxable property  
23 within the territorial limits of such fire protection

1 districts, the aggregate amount of which shall not exceed  
2 0.125% of the value, as equalized or assessed by the  
3 Department of Revenue, except as provided in this Section.

4 All taxes proposed to be levied by a district shall be  
5 levied by ordinance, a certified copy of which shall be filed  
6 with the county clerk of the county in which the taxes are to  
7 be collected not later than the last Tuesday in December in  
8 each year.

9 The Board of Trustees may accumulate funds in its  
10 corporate fund or other district fund for the purposes of  
11 building, repairing and improving firehouses, for the purposes  
12 of procuring firehouse land or sites and, fire-fighting  
13 apparatus and equipment, ~~and~~ for the purposes of procuring  
14 appropriate apparatus, equipment, and training for emergencies  
15 involving hazardous substances, for the purposes of emergency  
16 medical services, technical rescue, and other services  
17 performed by the fire district, and for the purposes of  
18 providing employees other post-employment benefits and may  
19 annually levy taxes for such purposes in excess of current  
20 requirements for its other purposes but subject to the tax  
21 rate limitations as provided in this Section.

22 If the Board of Trustees desires to levy such taxes at a  
23 rate in excess of 0.125% and in excess of 0.30% but not in  
24 excess of 0.40% of the value of all taxable property within the  
25 district as equalized or assessed by the Department of  
26 Revenue, it shall certify the question to the proper election

1 officials, who shall submit the question at an election in  
 2 accordance with the general election law. The result of such  
 3 referendum shall be entered upon the records of the district.  
 4 If a majority of the voters at such election vote in favor of  
 5 the proposition, the Board of Trustees may levy such taxes at a  
 6 rate not to exceed 0.40% of the value of all taxable property  
 7 within the district as equalized or assessed by the Department  
 8 of Revenue. The proposition shall be in substantially the  
 9 following form:

10 -----  
 11 Shall the maximum allowable tax rate  
 12 for the.... Fire Protection District YES  
 13 be increased from 0.125% to 0.40% (or from  
 14 0.30% to 0.40%, as the case may be) -----  
 15 of the value of all taxable property within  
 16 the District as equalized or assessed by NO  
 17 the Department of Revenue?

18 -----  
 19 The Board of Trustees has power to levy such taxes at a  
 20 rate in excess of 0.125% but not in excess of 0.30% of the  
 21 value of all taxable property within the district, as  
 22 equalized or assessed by the Department of Revenue, under the  
 23 following terms and conditions.

24 The board of trustees shall proceed in like manner prior  
 25 to the adoption of an ordinance providing for the levy of taxes  
 26 at a rate not in excess of 0.30% as if the board of trustees

1 had followed the procedures to adopt an ordinance not in  
2 excess of 0.125% of the value of all taxable property within  
3 the district as equalized or assessed by the Department of  
4 Revenue.

5 The board of trustees shall provide by ordinance for the  
6 levy and collection of taxes at a rate not in excess of 0.30%  
7 of the value of all taxable property within the district as  
8 equalized or assessed by the Department of Revenue. A  
9 certified copy of such ordinance shall be filed in the office  
10 of the county clerk of each county in which any portion of the  
11 territory of such fire protection district is situated, which  
12 certified copy constitutes authority for the clerk or clerks  
13 in each case to extend taxes annually at the rate so provided  
14 against all of the taxable property contained in the fire  
15 protection district.

16 After such ordinance has been passed, it shall be  
17 published once within 30 days after its passage in one or more  
18 newspapers published in the fire protection district or, if no  
19 newspaper is published therein, it shall be published in a  
20 newspaper published in the county in which such district is  
21 located and having general circulation within such district.  
22 If no newspaper is published in the county having general  
23 circulation in the district, publication may be made instead  
24 by posting copies of such ordinance in 10 public places within  
25 the fire protection district. The publication or posting of  
26 the ordinance shall include a notice of (1) the specific

1 number of voters required to sign a petition requesting that  
 2 the question of the adoption of the tax levy be submitted to  
 3 the voters of the district; (2) the time within which the  
 4 petition must be filed; and (3) the date of the prospective  
 5 referendum. The district secretary shall provide a petition  
 6 form to any individual requesting one. The ordinance shall not  
 7 become effective until 30 days after its publication or the  
 8 date of such posting of such copies.

9 Whenever a petition signed by the electors of the fire  
 10 protection district equal in number to 10% or more of the  
 11 registered voters in the fire protection district is filed  
 12 with the Board of Trustees thereof which has adopted an  
 13 ordinance providing for such increase in the rate of taxes and  
 14 such petition has been filed with the Board of Trustees within  
 15 30 days after the publication or the date of the posting of the  
 16 copies which petition seeks the submission of such increase in  
 17 the rate of taxes to an election, the Board of Trustees shall  
 18 certify the question to the proper election officials who  
 19 shall submit the question at an election in accordance with  
 20 the general election law.

21 The proposition shall be substantially in the following  
 22 form:

23 -----

24 Shall the maximum allowable tax  
 25 rate for .... Fire Protection YES  
 26 District be increased from 0.125%

1 to 0.30% of the value of all taxable -----  
 2 property within the District  
 3 as equalized or assessed by the NO  
 4 Department of Revenue?

5 -----

6 The foregoing limitations upon tax rates may be further  
 7 increased or decreased under the referendum provisions of the  
 8 General Revenue Law of Illinois.

9 (Source: P.A. 86-346; 86-1194; 86-1253; 86-1475; 86-1480;  
 10 87-712; 87-767; 87-895; 87-1189.)