

## 103RD GENERAL ASSEMBLY State of Illinois 2023 and 2024 SB3163

Introduced 2/6/2024, by Sen. Mary Edly-Allen

## 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 35353 AWJ 65417 b

1 AN ACT concerning local government.

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

- Section 5. The Fire Protection District Act is amended by changing Section 14 as follows:
- 6 (70 ILCS 705/14) (from Ch. 127 1/2, par. 34)

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 obligations incurred in taking over the fire protection 10 facilities of any city, village or incorporated town located 11 within the boundaries of any such district, including all 12 pension or annuity plans of any such city, village or 13 14 incorporated town applicable to the maintenance of fire protection facilities, and further for the purposes of 15 16 building, repairing and improving fire houses, of the renting 17 of buildings and property for corporate purposes, of procuring land sites, fire-fighting 18 or apparatus 19 equipment, and of procuring apparatus and equipment for 20 emergencies involving hazardous substances and providing appropriate training for such situations, exclusive of taxes 21 22 to pay bonded indebtedness upon all the taxable property within the territorial limits of such fire protection 2.3

districts, the aggregate amount of which shall not exceed 0.125% of the value, as equalized or assessed by the

Department of Revenue, except as provided in this Section.

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

The Board of Trustees may accumulate funds <u>in its</u> corporate fund or other district fund for the purposes of building, repairing and improving firehouses, for the purposes of procuring firehouse land or sites <u>and</u>, fire-fighting apparatus and equipment, and for the purposes of procuring appropriate apparatus, equipment, and training for emergencies involving hazardous substances, 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 and may annually levy taxes for such purposes in excess of current requirements for its other purposes but subject to the tax rate limitations as provided in this Section.

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

officials, who shall submit the question at an election in 1 2 accordance with the general election law. The result of such 3 referendum shall be entered upon the records of the district. 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 rate not to exceed 0.40% of the value of all taxable property 6 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
- for the.... Fire Protection District YES
- be increased from 0.125% to 0.40% (or from
- 14 0.30% to 0.40%, as the case may be) ------
- of the value of all taxable property within
- 16 the District as equalized or assessed by NO
- 17 the Department of Revenue?
- 18 -----
- The Board of Trustees has power to levy such taxes at a rate in excess of 0.125% but not in excess of 0.30% of the value of all taxable property within the district, as
- 22 equalized or assessed by the Department of Revenue, under the
- 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
- at a rate not in excess of 0.30% as if the board of trustees

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

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

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

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

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

District be increased from 0.125%

- 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.)