



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 02/05/04, by Brandon W. Phelps

SYNOPSIS AS INTRODUCED:

35 ILCS 200/27-5

Amends the Property Tax Code. Makes technical changes in the Special Service Area Tax Law.

LRB093 19647 SJM 45388 b

1 AN ACT concerning taxes.

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 Section 27-5 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" ~~Service Area~~ means a contiguous
11 area within a municipality or county in which special
12 governmental services are provided in addition to those
13 services provided generally throughout the municipality or
14 county, the cost of the special services to be paid from
15 revenues collected from taxes levied or imposed upon property
16 within that area. Territory shall be considered contiguous for
17 purposes of this Article even though certain completely
18 surrounded portions of the territory are excluded from the
19 special service area. A county may create a special service
20 area within a municipality or municipalities when the
21 municipality or municipalities consent to the creation of the
22 special service area. A municipality may create a special
23 service area within a municipality and the unincorporated area
24 of a county or within another municipality when the county or
25 other municipality consents to the creation of the special
26 service area.

27 "Special services" ~~Services~~ means all forms of services
28 pertaining to the government and affairs of the municipality or
29 county, including but not limited to weather modification and
30 improvements permissible under Article 9 of the Illinois
31 Municipal Code, and contracts for the supply of water as
32 described in Section 11-124-1 of the Illinois Municipal Code

1 which may be entered into by the municipality or by the county
2 on behalf of a county service area.

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