



Sen. Terry Link

Filed: 3/22/2004

09300SB2635sam001

LRB093 19933 BDD 48902 a

1 AMENDMENT TO SENATE BILL 2635

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2635 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 27-25, 27-40, 27-45, and 27-75 as follows:

6 (35 ILCS 200/27-25)

7 Sec. 27-25. Form of hearing notice. Taxes may be levied or  
8 imposed by the municipality or county in the special service  
9 area at a rate or amount of tax sufficient to produce revenues  
10 required to provide the special services. Prior to the first  
11 levy of taxes in the special service area, notice shall be  
12 given and a hearing shall be held under the provisions of  
13 Sections 27-30 and 27-35. For purposes of this Section the  
14 notice shall include:

- 15 (a) The time and place of hearing;
- 16 (b) The boundaries of the area by legal description, by  
17 permanent tax index numbers, and, where possible, by street  
18 location, ~~where possible;~~
- 19 (c) The nature of the proposed special services to be  
20 provided within the special service area;
- 21 (d) ~~(e)~~ A notification that all interested persons,  
22 including all persons owning taxable real property located  
23 within the special service area, will be given an  
24 opportunity to be heard at the hearing regarding the tax

1 levy and an opportunity to file objections to the amount of  
2 the tax levy if the tax is a tax upon property; and

3 (e) ~~(d)~~ The maximum rate of taxes to be extended within  
4 the special service area in any year and the ~~may include a~~  
5 maximum number of years taxes will be levied if a maximum  
6 number of years is to be established.

7 After the first levy of taxes within the special service  
8 area, taxes may continue to be levied in subsequent years  
9 without the requirement of an additional public hearing if the  
10 tax rate does , ~~taxes may be extended against the special~~  
11 ~~service area for the services specified without additional~~  
12 ~~hearings. However, the taxes shall not exceed the rate~~  
13 ~~specified in the~~ notice for the original public hearing notice  
14 ~~and if a maximum number of years is specified in the notice,~~  
15 the taxes are ~~shall~~ not ~~be~~ extended for a longer period than  
16 the number of years specified in the notice if a number of  
17 years is specified. Tax rates may be increased and the period  
18 specified may be extended, if notice is given and new public  
19 hearings are held in accordance with Sections 27-30 and 27-35.

20 (Source: P.A. 82-640; 88-455.)

21 (35 ILCS 200/27-40)

22 Sec. 27-40. Boundaries of special service area. No lien  
23 shall be established against any real property in a special  
24 service area nor shall a special service area create a valid  
25 tax before a certified copy of an ordinance establishing or  
26 altering the boundaries of a special service area, containing a  
27 legal description of the territory of the area, the permanent  
28 tax index numbers of the parcels located within the territory  
29 of the area, an accurate map of the territory, a copy of the  
30 notice of the public hearing, and a description of the special  
31 services to be provided is filed for record in the office of  
32 the recorder in each county in which any part of the area is  
33 located. The ordinance must be recorded no later than 60 days

1 after the date the ordinance was adopted. An ordinance  
2 establishing a special service area recorded beyond the 60 days  
3 is not valid. The requirement for recording within 60 days  
4 shall not apply to any establishment or alteration of the  
5 boundaries of a service area that occurred before September 23,  
6 1991.

7 (Source: P.A. 90-218, eff. 7-25-97.)

8 (35 ILCS 200/27-45)

9 Sec. 27-45. Issuance of bonds. Bonds secured by the full  
10 faith and credit of the area included in the special service  
11 area may be issued for providing the special services. Bonds,  
12 when so issued, shall be retired by the levy of taxes in  
13 addition to the taxes specified in Section 27-25 against all of  
14 the taxable real property included in the area as provided in  
15 the ordinance authorizing the issuance of the bonds or by the  
16 imposition of another tax within the special service area. The  
17 county clerk shall annually extend taxes against all of the  
18 taxable property situated in the county and contained in such  
19 special service area in amounts sufficient to pay maturing  
20 principal and interest of those bonds without limitation as to  
21 rate or amount and in addition to and in excess of any taxes  
22 that may now or hereafter be authorized to be levied by the  
23 municipality or county. Prior to the issuance of those bonds,  
24 notice shall be given and a hearing shall be held pursuant to  
25 the provisions of Sections 27-30 and 27-35. For purposes of  
26 this Section a notice shall include:

27 (a) The time and place of hearing;

28 (b) The boundaries of the area by legal description, by  
29 permanent tax index numbers, and, where possible, by street  
30 location, ~~where possible;~~

31 (c) The nature of the special services to be provided  
32 within the proposed special service area;

33 (d) If the special services are to be maintained other

1 than by the municipality or the county after the life of  
2 the bonds, then a statement indicating who will be  
3 responsible for maintenance of the special services after  
4 the life of the bonds;

5 (e) ~~(c)~~ A notification that all interested persons,  
6 including all persons owning taxable property located  
7 within the special service area, will be given an  
8 opportunity to be heard at the hearing regarding the  
9 issuance of the bonds and an opportunity to file objections  
10 to the issuance of the bonds; and

11 (f) ~~(d)~~ The maximum amount of bonds proposed to be  
12 issued, the maximum period of time over which the bonds  
13 will be retired, and the maximum interest rate the bonds  
14 will bear.

15 The question of the creation of a special service area, the  
16 levy or imposition of a tax in the special service area and the  
17 issuance of bonds for providing special services may all be  
18 considered together at one hearing.

19 Any bonds issued shall not exceed the number of bonds, the  
20 interest rate and the period of extension set forth in the  
21 notice, unless an additional hearing is held. Bonds issued  
22 pursuant to this Article shall not be regarded as indebtedness  
23 of the municipality or county, as the case may be, for the  
24 purpose of any limitation imposed by any law.

25 (Source: P.A. 82-640; 88-455.)

26 (35 ILCS 200/27-75)

27 Sec. 27-75. Extension of tax levy. If a property tax is  
28 levied, the tax shall be extended by the county clerk in the  
29 special service area in the manner provided by Articles 1  
30 through 26 of this Code based on equalized assessed values as  
31 established under Articles 1 through 26. The municipality or  
32 county shall file a certified copy of the ordinance creating  
33 the special service area, including an accurate map thereof, a

1 copy of the public hearing notice, and a description of the  
2 special services to be provided, with the county clerk. The  
3 corporate authorities of the municipality or county may levy  
4 taxes in the special service area prior to the date the levy  
5 must be filed with the county clerk, for the same year in which  
6 the ordinance and map are filed with the county clerk. In  
7 addition, the corporate authorities shall file a certified copy  
8 of each ordinance levying taxes in the special service area on  
9 or before the last Tuesday of December of each year and shall  
10 file a certified copy of any ordinance authorizing the issuance  
11 of bonds and providing for a property tax levy in the area by  
12 December 31 of the year of the first levy.

13 In lieu of or in addition to an ad valorem property tax, a  
14 special tax may be levied and extended within the special  
15 service area on any other basis that provides a rational  
16 relationship between the amount of the tax levied against each  
17 lot, block, tract and parcel of land in the special service  
18 area and the special service benefit rendered. In that case, a  
19 special tax roll shall be prepared containing: (a) a  
20 description of the special services to be provided, (b) an  
21 explanation of the method of spreading the special tax, (c) ~~(b)~~  
22 a list of lots, blocks, tracts and parcels of land in the  
23 special service area, and (d) ~~(e)~~ the amount assessed against  
24 each. The special tax roll shall be included in the ordinance  
25 establishing the special service area or in an amendment of the  
26 ordinance, and shall be filed with the county clerk for use in  
27 extending the tax. The lien and foreclosure remedies provided  
28 in Article 9 of the Illinois Municipal Code shall apply upon  
29 non-payment of the special tax.

30 (Source: P.A. 83-1245; 88-455.)".