

## 95TH GENERAL ASSEMBLY State of Illinois 2007 and 2008 HB4462

by Rep. Harry R. Ramey, Jr.

## SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1009.5 new

Amends the Counties Code. Provides that Kane County may levy an annual tax for farmland preservation easement purposes. Provides that the tax may not exceed 0.05% of the equalized assessed value of taxable property in the county. Provides that the tax must be approved by referendum. Provides that the tax may be discontinued by referendum.

LRB095 17210 HLH 43270 b

FISCAL NOTE ACT MAY APPLY

9

10

11

12

13

14

15

16

18

AN ACT concerning local government. 1

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

- 4 Section 5. The Counties Code is amended by adding Section 5 5-1009.5 as follows:
- (55 ILCS 5/5-1009.5 new)6
- 7 Sec. 5-1009.5. Tax for county farmland preservation 8 easement purposes; Kane County.
- (a) Whenever a petition signed by 100 taxpayers residing in Kane County is presented to the county board of Kane County requesting the submission of a proposition, or if the county board of Kane County adopts a resolution requesting the submission of a proposition, of whether or not an annual tax shall be levied at a rate not to exceed 0.05% of the value, as equalized or assessed by the Department of Revenue, on all taxable property in the county for the purpose of creating and 17 maintaining a fund for county farmland preservation easement purposes, that county board shall adopt a resolution for the 19 submission of the proposition at the next regular election held 20 in the county. The county board shall certify the resolution 21 and the proposition to the proper election officials, who shall 22 submit the proposition at an election in accordance with the general election law. The foregoing limitations upon tax rates 2.3

1	may	be	increased	or	decreased	under	the	referendum	provisions

- 2 of the General Revenue Law of Illinois.
- 3 (b) Upon the adoption of the resolution and the
- 4 certification thereof to the county clerk of the county, the
- 5 proposition shall be submitted at the next regular election
- 6 held in the county.
- 7 The proposition shall be in substantially the following
- 8 <u>form:</u>
- 9 Shall an annual tax of not to exceed 0.05% be levied in
- 10 <u>Kane County for county farmland preservation easement</u>
- 11 purposes in the county?
- Votes shall be recorded as "yes" or "no".
- 13 If a majority of the legal voters of the county voting on
- 14 <u>the proposition vote in favor thereof, the proposition shall be</u>
- deemed adopted.
- 16 (c) Upon the adoption of the proposition in accordance with
- 17 subsection (b), the county board shall cause an annual tax of
- 18 not to exceed 0.05% of value, as equalized or assessed by the
- 19 Department of Revenue, of all taxable property of the county to
- 20 be levied upon all the taxable property in the county for
- 21 county farmland preservation easement purposes. Any tax
- 22 imposed under this Section shall be in addition to all other
- 23 taxes authorized by law to be levied and collected in the
- 24 county and shall be in addition to the maximum of taxes
- 25 authorized by law for county purposes. The foregoing
- limitations upon tax rates may be increased or decreased

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

according to the referendum provisions of the General Revenue 1 2 Law of Illinois.

- (d) The proceeds of the tax authorized under this Section shall be paid into a separate fund in the county treasury to be known as the County Farmland Preservation Easement Fund. That fund may be used by the county board for the purchase of easements to preserve farmland within the county. The fund shall be expended in the same manner and subject to the same requirements as other county expenditures.
- (e) If Kane County has authorized a tax for county farmland preservation easement purposes under the provisions of this Section, and a petition signed by 100 taxpayers residing in Kane County is presented to the county board of Kane County requesting a proposition whether or not the tax for county farmland preservation easement purposes in the county shall be discontinued, the county board shall adopt a resolution providing for the submission of the proposition to the voters of the county at the next regular election held in accordance with the general election law.

If a majority of the voters of the county voting upon the proposition are in favor thereof, then the proposition shall be deemed adopted and the tax shall be discontinued in the county. In case any funds remain to the credit of the County Farmland Preservation Easement Fund after the tax has been discontinued, those remaining funds shall be paid into the general fund for county purposes in the county treasury. All previously executed

- 1 <u>farmland preservation easements shall be in effect until the</u>
- 2 termination of the easements as provided in each easement
- 3 <u>agreement</u>.