

# SB1992



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

SB1992

Introduced 2/7/2008, by Sen. Pamela J. Althoff

#### SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1009.5 new

Amends the Counties Code. Provides that a county with a population of less than 1,000,000 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 18663 HLH 44752 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

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 Counties Code is amended by adding Section  
5 5-1009.5 as follows:

6 (55 ILCS 5/5-1009.5 new)

7 Sec. 5-1009.5. Tax for county farmland preservation  
8 easement purposes.

9 (a) Whenever a petition signed by 100 taxpayers residing in  
10 a county with a population of less than 1,000,000 is presented  
11 to that county board requesting the submission of a  
12 proposition, or if the county board adopts a resolution  
13 requesting the submission of a proposition, of whether or not  
14 an annual tax shall be levied at a rate not to exceed 0.05% of  
15 the value, as equalized or assessed by the Department of  
16 Revenue, on all taxable property in the county for the purpose  
17 of creating and maintaining a fund for county farmland  
18 preservation easement purposes, that county board shall adopt a  
19 resolution for the submission of the proposition at the next  
20 regular election held in the county. The county board shall  
21 certify the resolution and the proposition to the proper  
22 election officials, who shall submit the proposition at an  
23 election in accordance with the general election law. The

1 foregoing limitations upon tax rates may be increased or  
2 decreased under the referendum provisions of the General  
3 Revenue Law of Illinois.

4 (b) Upon the adoption of the resolution and the  
5 certification thereof to the county clerk of the county, the  
6 proposition shall be submitted at the next regular election  
7 held in the county.

8 The proposition shall be in substantially the following  
9 form:

10 Shall an annual tax of not to exceed 0.05% be levied in  
11 ..... County for county farmland preservation easement  
12 purposes in the county?

13 Votes shall be recorded as "yes" or "no".

14 If a majority of the legal voters of the county voting on  
15 the proposition vote in favor thereof, the proposition shall be  
16 deemed adopted.

17 (c) Upon the adoption of the proposition in accordance with  
18 subsection (b), the county board shall cause an annual tax of  
19 not to exceed 0.05% of value, as equalized or assessed by the  
20 Department of Revenue, of all taxable property of the county to  
21 be levied upon all the taxable property in the county for  
22 county farmland preservation easement purposes. Any tax  
23 imposed under this Section shall be in addition to all other  
24 taxes authorized by law to be levied and collected in the  
25 county and shall be in addition to the maximum of taxes  
26 authorized by law for county purposes. The foregoing

1 limitations upon tax rates may be increased or decreased  
2 according to the referendum provisions of the General Revenue  
3 Law of Illinois.

4 (d) The proceeds of the tax authorized under this Section  
5 shall be paid into a separate fund in the county treasury to be  
6 known as the county farmland preservation easement fund. That  
7 fund may be used by the county board for the purchase of  
8 easements to preserve farmland within the county. The fund  
9 shall be expended in the same manner and subject to the same  
10 requirements as other county expenditures.

11 (e) If a petition signed by 100 taxpayers residing in a  
12 county that has authorized a tax for county farmland  
13 preservation easement purposes under the provisions of this  
14 Section is presented to the county board of that county,  
15 requesting a proposition whether or not the tax for county  
16 farmland preservation easement purposes in such county shall be  
17 discontinued, the county board shall adopt a resolution  
18 providing for the submission of the proposition to the voters  
19 of the county at the next regular election held in accordance  
20 with the general election law.

21 If a majority of the voters of the county voting upon the  
22 proposition are in favor thereof, then the proposition shall be  
23 deemed adopted and the tax shall be discontinued in the county.  
24 In case any funds remain to the credit of the county farmland  
25 preservation easement fund after the tax has been discontinued,  
26 those remaining funds shall be paid into the general fund for

1 county purposes in the county treasury. All previously executed  
2 farmland preservation easements shall be in effect until the  
3 termination of the easements as provided in each easement  
4 agreement.