



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

SB0286

Introduced 2/6/2009, 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. Provides that a referendum to levy or discontinue a tax for county farmland preservation easement purposes may be initiated by a petition signed by a number of electors equal to at least 0.5% of the total number of votes cast in the county during the last preceding gubernatorial election. Provides that moneys in the county farmland preservation easement fund shall be used by the county for the purchase of easements to preserve farmland within the county.

LRB096 08451 RLJ 18568 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 a number of electors of  
10 the county equal to at least 0.5% of the total number of votes  
11 cast during the last preceding gubernatorial election in a  
12 county with a population of less than 1,000,000 is presented to  
13 that county board requesting the submission of a proposition,  
14 or if the county board adopts a resolution requesting the  
15 submission of a proposition, of whether or not an annual tax  
16 shall be levied at a rate not to exceed 0.05% of the value, as  
17 equalized or assessed by the Department of Revenue, on all  
18 taxable property in the county for the purpose of creating and  
19 maintaining a fund for county farmland preservation easement  
20 purposes, that county board shall adopt a resolution for the  
21 submission of the proposition at the next regular election held  
22 in the county. The county board shall certify the resolution  
23 and the proposition to the proper election officials, who shall

1 submit the proposition at an election in accordance with the  
2 general election law. The foregoing limitations upon tax rates  
3 may be increased or decreased under the referendum provisions  
4 of the General Revenue Law of Illinois.

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

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

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

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

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

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

1 authorized by law for county purposes. The foregoing  
2 limitations upon tax rates may be increased or decreased  
3 according to the referendum provisions of the General Revenue  
4 Law of Illinois.

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

12 (e) If a petition signed by a number of electors of the  
13 county equal to at least 0.5% of the total number of votes cast  
14 during the last preceding gubernatorial election in a county  
15 that has authorized a tax for county farmland preservation  
16 easement purposes under the provisions of this Section is  
17 presented to the county board of that county, requesting a  
18 proposition whether or not the tax for county farmland  
19 preservation easement purposes in such county shall be  
20 discontinued, the county board shall adopt a resolution  
21 providing for the submission of the proposition to the voters  
22 of the county at the next regular election held in accordance  
23 with the general election law.

24 If a majority of the voters of the county voting upon the  
25 proposition are in favor thereof, then the proposition shall be  
26 deemed adopted and the tax shall be discontinued in the county.

1 In case any funds remain to the credit of the county farmland  
2 preservation easement fund after the tax has been discontinued,  
3 those remaining funds shall be paid into the general fund for  
4 county purposes in the county treasury. All previously executed  
5 farmland preservation easements shall be in effect until the  
6 termination of the easements as provided in each easement  
7 agreement.