

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 Park District Code is amended by changing  
5 Sections 5-1 and 5-2 as follows:

6 (70 ILCS 1205/5-1) (from Ch. 105, par. 5-1)

7 Sec. 5-1. Each Park District has the power to levy and  
8 collect taxes on all the taxable property in the district for  
9 all corporate purposes. The commissioners may accumulate funds  
10 for the purposes of building repairs and improvements and may  
11 annually levy taxes for such purposes in excess of current  
12 requirements for its other purposes but subject to the tax rate  
13 limitation as herein provided.

14 All general taxes proposed by the board to be levied upon  
15 the taxable property within the district shall be levied by  
16 ordinance. A certified copy of such levy ordinance shall be  
17 filed with the county clerk of the county in which the same is  
18 to be collected not later than the last Tuesday in December in  
19 each year. The county clerk shall extend such tax; provided,  
20 the aggregate amount of taxes levied for any one year,  
21 exclusive of the amount levied for the payment of the principal  
22 and interest on bonded indebtedness of the district and taxes  
23 authorized by special referenda, shall not exceed, except as

1 otherwise provided in this Section, the rate of .10%, or the  
2 rate limitation in effect on July 1, 1967, whichever is  
3 greater, of the value, as equalized or assessed by the  
4 Department of Revenue.

5 Notwithstanding any other provision of this Section, a park  
6 district board of a park district lying wholly within one  
7 county is authorized to increase property taxes under this  
8 Section for corporate purposes for any one year so long as the  
9 increase is offset by a like property tax levy reduction in one  
10 or more of the park district's funds. At the time that such  
11 park district files its levy with the county clerk, it shall  
12 also certify to the county clerk that the park district has  
13 complied with and is authorized to act under this Section 5-1  
14 of the Park District Code. In no instance shall the increase  
15 either exceed or result in a reduction to the extension  
16 limitation to which any park district is subject under Section  
17 18-195 of the Property Tax Code.

18 Notwithstanding any provision of this Section to the  
19 contrary, if a park district is subject to Section 18-195 of  
20 the Property Tax Code and does not levy the tax authorized by  
21 Section 5-3, then it may increase the property tax levy under  
22 this Section for corporate purposes to a total rate not to  
23 exceed the total of rates authorized by this Section and  
24 Section 5-3 as long as the increase is offset by a like  
25 property tax levy reduction in one or more of the park  
26 district's funds. In no instance shall the increase for

1 corporate purposes cause the park district to exceed the  
2 limiting rate that the park district is subject to under  
3 Section 18-195 of the Property Tax Code.

4 Any funds on hand at the end of the fiscal year that are  
5 not pledged for or allocated to a particular purpose may, by  
6 action of the board of commissioners, be transferred to a  
7 capital improvement fund and accumulated therein, but the total  
8 amount accumulated in the fund may not exceed 1.5% of the  
9 aggregate assessed valuation of all taxable property in the  
10 park district.

11 The foregoing limitations upon tax rates may be decreased  
12 under the referendum provisions of the General Revenue Law of  
13 the State of Illinois.

14 (Source: P.A. 95-331, eff. 8-21-07.)

15 (70 ILCS 1205/5-2) (from Ch. 105, par. 5-2)

16 Sec. 5-2. Any park district may levy and collect annually,  
17 a tax of not to exceed .12% of the value, as equalized or  
18 assessed by the Department of Revenue, of all taxable property  
19 in such district for the purpose of planning, establishing and  
20 maintaining recreational programs, such programs to include  
21 playgrounds, community and recreational centers, which tax  
22 shall be levied and collected in like manner as the general  
23 taxes for such district. Such tax shall be in addition to all  
24 other taxes authorized by law to be levied and collected in  
25 such district and shall not be included within any limitation

1 of rate contained in this Code or any other law, but shall be  
2 excluded therefrom and be in addition thereto and in excess  
3 thereof.

4 The proceeds of the tax authorized by this Section shall be  
5 paid to the treasurer of such district and kept in a fund to be  
6 known as the recreational program fund. Such fund shall be used  
7 for the planning, establishing and maintaining recreational  
8 programs carried on by such district.

9 No such tax in excess of .075% shall be levied in any such  
10 district, until the question of levying such tax has first been  
11 submitted to the voters of such district at an election held in  
12 such district and has been approved by a majority of such  
13 voters voting thereon. The board shall certify such proposition  
14 to the proper election officials, who shall submit such  
15 proposition to the voters of the district regardless of whether  
16 or not a petition, signed by electors of the district,  
17 requesting the submission thereof has been filed with the  
18 board. Notice of such referendum shall be given and such  
19 referendum shall be conducted in the manner provided by the  
20 general election law.

21 The proposition shall be in substantially the following  
22 form:

23 -----

24 Shall the.... Park District  
25 be authorized and empowered to  
26 levy and collect a tax of....

YES

1 per cent for the purpose of  
 2 recreational programs (and,  
 3 optionally, insert specific -----  
 4 purposes or programs as  
 5 determined by the park district  
 6 board) as provided in Section NO  
 7 5-2 of "The Park District Code"?

8 -----

9 If a majority of the voters of such district voting thereon  
 10 shall vote for the levy and collection of the tax, such  
 11 district is authorized and empowered to levy and collect such  
 12 tax annually thereafter. Any tax previously authorized by  
 13 referendum for recreation and community centers under "An Act  
 14 to amend Section 8 of An Act to provide for the creation of  
 15 Pleasure Driveway and Park Districts, approved June 19, 1893,  
 16 as amended and to add Sections 8a, 8b, 8c, and 8d thereto",  
 17 approved February 27, 1935, as amended, shall continue to be  
 18 levied and shall be treated as having been authorized under  
 19 this Section.

20 Notwithstanding any provision of this Section to the  
 21 contrary, if a park district is subject to Section 18-195 of  
 22 the Property Tax Code and does not levy the tax authorized by  
 23 Section 5-3a, then it may increase the property tax levy under  
 24 this Section for the purpose of planning, establishing, and  
 25 maintaining recreational programs carried on by the district to  
 26 a total rate not to exceed the total of rates authorized by

1 this Section and Section 5-3a as long as the increase is offset  
2 by a like property tax levy reduction in one or more of the  
3 park district's funds. In no instance shall the increase for  
4 the purpose of planning, establishing, and maintaining  
5 recreation programs cause the park district to exceed the  
6 limiting rate that the park district is subject to under  
7 Section 18-195 of the Property Tax Code.

8 The foregoing limitations upon tax rates may be decreased  
9 under the referendum provisions of the General Revenue Law of  
10 the State of Illinois.

11 (Source: P.A. 93-434, eff. 8-5-03.)

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law.