



Rep. Jack D. Franks

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09700SB2073ham001

LRB097 06332 HLH 56222 a

1 AMENDMENT TO SENATE BILL 2073

2 AMENDMENT NO. _____. Amend Senate Bill 2073 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 and 27-30 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

1 and, where possible, by street location;

2 (c) The permanent tax index number of each parcel
3 located within the area;

4 (d) The nature of the proposed special services to be
5 provided within the special service area and a statement as
6 to whether the proposed special services are for new
7 construction, maintenance, or other purposes;

8 (e) A notification that all interested persons,
9 including all persons owning taxable real property located
10 within the special service area, will be given an
11 opportunity to be heard at the hearing regarding the tax
12 levy and an opportunity to file objections to the amount of
13 the tax levy if the tax is a tax upon property; ~~and~~

14 (f) The maximum rate of taxes to be extended within the
15 special service area in any year and the maximum number of
16 years taxes will be levied if a maximum number of years is
17 to be established;

18 (g) The proposed tax levy for special services for the
19 initial year for which taxes will be levied;

20 (h) A statement of the estimated cost of each category
21 of special services to be provided for the initial year for
22 which taxes will be levied, including the administrative
23 costs associated with establishing the special service
24 area; and

25 (i) A tax impact statement containing estimates of the
26 tax rate required for the proposed special service area and

1 estimates of the tax increase for taxpayers within the
2 proposed special service area for the initial year taxes
3 will be levied. Tax rates shall be estimated based on the
4 following factors: (i) the levy indicated in item (g) of
5 this Section and the equalized assessed valuation of all
6 property within the proposed special service area for the
7 year preceding the levy year; (ii) the levy indicated in
8 item (g) of this Section and the equalized assessed value
9 of all property within the proposed special service area
10 for the year preceding the levy year increased by 5%; (iii)
11 the levy indicated in item (g) of this Section and the
12 equalized assessed value of all property within the
13 proposed special service area for the year preceding the
14 levy year increased by 10%; (iv) the levy indicated in item
15 (g) of this Section and the equalized assessed value of all
16 property within the proposed special service area for the
17 year preceding the levy year decreased by 5%; (v) the levy
18 indicated in item (g) of this Section and the equalized
19 assessed value of all property within the special service
20 area for the year preceding the levy year decreased by 10%.
21 Tax increases shall be estimated from the computation of
22 the foregoing rates. For proposed special service areas
23 containing no residential property, the value shall be
24 applied to the median equalized assessed value of property
25 within the proposed special service area. For proposed
26 special service areas containing residential property, the

1 rates shall be applied to the median equalized assessed
2 value of residential property within the proposed special
3 service area for the year preceding the levy year and the
4 median equalized assessed value of all other property
5 within the proposed special service area for the year
6 preceding the levy year. For purposes of this Section,
7 "residential property" means property for which at least
8 one of the homestead exemptions enumerated in Article 15 of
9 this Code has been applied in the year preceding the levy
10 year.

11 After the first levy of taxes within the special service
12 area, taxes may continue to be levied in subsequent years
13 without the requirement of an additional public hearing if the
14 tax rate does not exceed the rate specified in the notice for
15 the original public hearing and the taxes are not extended for
16 a longer period than the number of years specified in the
17 notice if a number of years is specified. Tax rates may be
18 increased and the period specified may be extended, if notice
19 is given and new public hearings are held in accordance with
20 Sections 27-30 and 27-35. A levy that includes an increase
21 greater than the lesser of 5% of the extension of taxes for the
22 preceding levy year for the special service area or the
23 percentage increase in the Consumer Price Index during the
24 12-month calendar year preceding the levy year may be extended
25 only if notice is given and a public hearing is held in
26 accordance with Sections 27-30 and 27-35. For purposes of this

1 Section "Consumer Price Index" means the Consumer Price Index
2 for All Urban Consumers for all items published by the United
3 States Department of Labor.

4 (Source: P.A. 93-1013, eff. 8-24-04.)

5 (35 ILCS 200/27-30)

6 Sec. 27-30. Manner of notice. Prior to or within 60 days
7 after the adoption of the ordinance proposing the establishment
8 of a special service area the municipality or county shall fix
9 a time and a place for a public hearing. To the extent
10 practicable, the hearing shall be held within the boundaries of
11 the proposed special service area. Notice of the hearing shall
12 be given by publication and mailing, except that notice of a
13 public hearing to propose the establishment of a special
14 service area for weather modification purposes may be given by
15 publication only. Notice by publication shall be given by
16 publication at least once not less than 15 days prior to the
17 hearing in a newspaper of general circulation within the
18 municipality or county. Notice by mailing shall be given by
19 depositing the notice in the United States mails addressed to
20 the person or persons in whose name the general taxes for the
21 last preceding year were paid on each property lying within the
22 special service area. A notice shall be mailed not less than 10
23 days prior to the time set for the public hearing. In the event
24 taxes for the last preceding year were not paid, the notice
25 shall be sent to the person last listed on the tax rolls prior

1 to that year as the owner of the property.

2 (Source: P.A. 82-282; 88-455.)

3 Section 99. Effective date. This Act takes effect January
4 1, 2012.".