

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 Conservation District Act is amended by
5 changing Section 13 as follows:

6 (70 ILCS 410/13) (from Ch. 96 1/2, par. 7114)

7 Sec. 13. The fiscal year of each district shall commence
8 April 1 and extend through the following March 31.

9 The board shall, within the first quarter of each fiscal
10 year, adopt a combined annual budget and appropriation
11 ordinance as provided in the Illinois Municipal Budget Law. In
12 a district located entirely within a county with a population
13 of less than 750,000 that is contiguous to a county with a
14 population of more than 2,000,000, the district's combined
15 annual budget and appropriation ordinance shall not be
16 considered to be adopted until it is also adopted by resolution
17 of the county board of the county in which the district is
18 located.

19 Except as otherwise provided in this Act, a district may
20 annually levy taxes upon all the taxable property therein at
21 the value thereof, as equalized or assessed by the Department
22 of Revenue, to be extended at not more than the rates and for
23 the purposes specified hereinafter:

1 (1) 0.025% for the general purposes of the district,
2 including acquisition and development of real property
3 which may be in excess of current requirements and allowed
4 to accumulate from year to year, and for any purposes
5 specified by the district; however, no tax may be extended
6 at a rate that will result in accumulation of any amount
7 representing more than 0.075% of the equalized assessed
8 valuation of the district.

9 (2) 0.075% for acquisition of real property, which may
10 be in excess of current requirements and allowed to
11 accumulate from year to year, and for any purposes
12 specified by the district; however, no tax may be extended
13 at a rate that will result in accumulation of any amount
14 representing more than 0.25% of the equalized assessed
15 valuation of the district.

16 (3) 0.1%, in lieu of the two rates specified in (1) and
17 (2) above, for the general purposes of the district,
18 including the acquisition, development, operation and
19 maintenance of real property which may be in excess of
20 current requirements and allowed to accumulate from year to
21 year, and for any purposes specified by the district;
22 however, no tax may be extended at a rate that will result
23 in accumulation of any amount representing more than 0.325%
24 of the equalized assessed valuation of the district.

25 (4) 0.15%, in lieu of the two rates specified in (1)
26 and (2) above, and in lieu of (3) above, for the general

1 purposes of a district located wholly within McHenry
2 County, including the acquisition, development, operation
3 and maintenance of real property which may be in excess of
4 current requirements and allowed to accumulate from year to
5 year, and for any purposes specified by the district;
6 however, no tax may be extended at a rate that will result
7 in accumulation of any amount representing more than 0.325%
8 of the equalized assessed valuation of the district.

9 A district located wholly within McHenry County may not
10 levy a rate that exceeds 0.1% without first submitting the
11 question to the voters of the district. The question shall
12 be submitted in accordance with the Election Code. The
13 governing body of the district shall certify the question
14 to the proper election authorities who shall submit the
15 question to the electors of the district in substantially
16 the following form:

17 Shall (name of district) be permitted to levy a
18 rate of (insert rate) beginning with levy year (year)
19 for the general purposes of the district, including the
20 acquisition, development, operation and maintenance of
21 real property, which may be in excess of current
22 requirements and allowed to accumulate from year to
23 year, and for any purposes specified by the district?

24 The votes must be recorded as "Yes" or "No".

25 If a majority of voters voting on the increase
26 approve its adoption, the increase shall take effect

1 beginning with the levy year specified in the question.

2 If the district is seeking to levy a rate that
3 exceeds its limiting rate under the Property Tax Extension
4 Limitation Law, then the district shall submit the question
5 to the voters of the district in accordance with Section
6 18-190 of the Property Tax Code in lieu of the requirements
7 set forth in this paragraph (4).

8 Except as provided in some other Act, a district may not
9 levy annual taxes, for all its purposes in the aggregate, in
10 excess of 0.1% of the value, or 0.15% of the value for a
11 district located wholly within McHenry County, as equalized or
12 assessed by the Department of Revenue, of the taxable property
13 therein.

14 After the adoption of the combined budget and appropriation
15 ordinance and within the second quarter of each fiscal year,
16 the board shall ascertain the total amount of the
17 appropriations legally made which are to be provided for from
18 tax levies for the current year. Then, by an ordinance
19 specifying in detail the purposes for which such appropriations
20 have been made and the amounts appropriated for such purposes,
21 the board shall levy not to exceed the total amount so
22 ascertained upon all the property subject to taxation within
23 the district as the same is assessed and equalized for state
24 and county purposes for the current year. A certified copy of
25 such ordinance shall be filed on or before the first Tuesday in
26 October with the clerk of each county wherein the district or

1 any part thereof is located.

2 (Source: P.A. 94-617, eff. 8-18-05.)