

## 99TH GENERAL ASSEMBLY State of Illinois 2015 and 2016 HB1325

Introduced 2/4/2015, by Rep. Jeanne M Ives

## SYNOPSIS AS INTRODUCED:

35 ILCS 200/27-30 35 ILCS 200/27-55

Amends the Special Service Area Tax Law in the Property Tax Code. Provides that a list of the names and addresses of the individuals and entities receiving a mailed notice of the public hearing concerning the establishment of a special service area shall be published at the time notice is given and shall be available at the public hearing. Provides that no special service area may be created or enlarged; no special service area tax may be levied, imposed, or increased; and no bonds may be issued in connection with a special service area, unless an authorization petition is filed with the municipal clerk or county clerk. Effective immediately.

LRB099 06021 SXM 26075 b

1 AN ACT concerning revenue.

## Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Property Tax Code is amended by changing

  Sections 27-30 and 27-55 as follows:
- 6 (35 ILCS 200/27-30)

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Sec. 27-30. Manner of notice. Prior to or within 60 days after the adoption of the ordinance proposing the establishment of a special service area the municipality or county shall fix a time and a place for a public hearing. The public hearing shall be held not less than 60 days after the adoption of the ordinance proposing the establishment of a special service area. Notice of the hearing shall be given by publication and mailing, except that notice of a public hearing to propose the establishment special service for of а area modification purposes may be given by publication only. Notice by publication shall be given by publication at least once not less than 15 days prior to the hearing in a newspaper of general circulation within the municipality or county. Notice by mailing shall be given by depositing the notice in the United States mails addressed to the person or persons in whose name the general taxes for the last preceding year were paid on each property lying within the special service area. A notice 8

shall be mailed not less than 10 days prior to the time set for
the public hearing. In the event taxes for the last preceding
year were not paid, the notice shall be sent to the person last
listed on the tax rolls prior to that year as the owner of the
property. A list of the names and addresses of the individuals
and entities to whom the notice will be sent by mail shall be
published at the time notice is given and shall be available at

- 9 (Source: P.A. 97-1053, eff. 1-1-13.)
- 10 (35 ILCS 200/27-55)

the public hearing.

11 27-55. Sec. Authorization petition. <del>Objection</del> 12 Notwithstanding any other provision of law, on and after the 13 effective date of this amendatory Act of the 99th General Assembly, no special service area may be created or enlarged; 14 no special service area tax may be levied, imposed, or 15 16 increased; and no bonds may be issued for the provision of special services within the area, unless If a petition signed 17 18 by at least 51% of the taxpayers of record of all property electors residing within the special service area or and by at 19 20 least 51% of the taxpayers owners of record of the land 21 included within the boundaries of the special service area is 22 filed with the municipal clerk or county clerk, as the case may be, authorizing within 60 days following the final adjournment 23 24 of the public hearing, objecting to the creation of the special 25 service district, the enlargement of the area, the levy or

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imposition of a tax or the issuance of bonds for the provision of special services to the area, or to a proposed increase in the tax rate, as the case may be. The petition must be filed within 60 days following the final adjournment of the public hearing. Only one taxpayer of record may sign an authorization petition for any single property index number within the proposed special service area. For the purposes of signing the petition, "taxpayer of record" means either (i) any person in whose name the general taxes for the last preceding year were paid, as demonstrated by a copy of the tax bill or documentation from the assessor or clerk, or (ii) any person in whose name title is held, as demonstrated by a copy of the last recorded deed to the property. Any authorized agent may sign a petition on behalf of an entity, and that person's certification of his or her authority to sign shall be presumptive evidence of his or her authority to sign. A beneficiary of a land trust may sign the petition with respect to the property held by that land trust, and that person's certification that he or she is a beneficiary shall be presumptive evidence of his or her authorization to sign. Taxpayers, the district shall not be created or enlarged, or the tax shall not be levied or imposed nor the rate increased, no bonds may be issued. The subject matter shall not be proposed relative to any signatories of petition within the next 2 years. Each resident of the special rvice area registered to vote at the time of the

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- hearing held with regard to the special service area shall be considered an elector. Each person in whose name legal title to land included within the boundaries of the special service area is held according to the records of the county in which the land is located shall be considered an owner of record. Owners of record shall be determined at the time of the public hearing held with regard to a special service area. Land owned in the name of a land trust, corporation, estate or partnership shall be considered to have a single owner of record.
- 11 Section 99. Effective date. This Act takes effect upon 12 becoming law.

(Source: P.A. 82-640; 88-455.)