- 1 AN ACT in relation to taxes.
- 2 Be it enacted by the People of the State of Illinois,
- 3 represented in the General Assembly:
- 4 Section 5. The Downstate Forest Preserve District Act
- is amended by changing Section 13.1 as follows:
- 6 (70 ILCS 805/13.1) (from Ch. 96 1/2, par. 6324)
- 7 Sec. 13.1. After the first Monday in October and by the
- 8 first Monday in December in each year, the board shall levy
- 9 the general taxes for the district by general categories for
- 10 the next fiscal year. A certified copy of the levy ordinance
- 11 shall be filed with the county clerk by the last Tuesday in
- 12 December each year.
- In forest preserve districts with a population of less
- 14 than 3,000,000, the amount of taxes levied for general
- 15 corporate purposes for a fiscal year may not exceed the rate
- of .06% of the value, as equalized or assessed by the
- 17 Department of Revenue, of the taxable property therein. In
- 18 addition, in forest preserve districts having a population of
- 19 100,000 or more but less than 3,000,000, the board may levy
- 20 taxes for constructing, restoring reconditioning,
- 21 reconstructing and acquiring improvements and for the
- 22 development of the forests and lands of such district, the
- 23 amount of which tax each fiscal year shall be extended at a
- 24 rate not to exceed .025% of the assessed value of all taxable
- 25 property as equalized by the Department of Revenue.
- 26 All such taxes and rates are exclusive of the taxes
- 27 required for the payment of the principal of and interest on
- 28 bonds, and exclusive of taxes levied for employees' annuity
- and benefit purposes.
- 30 The rate of tax levied for general corporate purposes in
- 31 a forest preserve district may not be increased by virtue of

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1 this amendatory Act of 1977 unless the board first adopts a 2 resolution authorizing such increase and publishes notice thereof in a newspaper having general circulation in the 3 4 district at least once not less than 45 days prior to the 5 effective date of the increase. The notice shall include a statement of (1) the specific number of voters required to 6 7 sign a petition requesting that the question of the adoption of the resolution be submitted to the electors of the 8 9 district; (2) the time in which the petition must be filed; and (3) the date of the prospective referendum. 10 11 Secretary of the district shall provide a petition form to any individual requesting one. If, no later than 30 days 12 after the publication of such notice, petitions signed by 13 voters of the district equal to 10% or more of the registered 14 voters of the district, as determined by reference to the 15 16 number of voters registered at the next preceding general election, and residing in the district are presented to the 17 board expressing opposition to the increase, the proposition 18 19 must first be certified by the board to the proper election officials, who shall submit the proposition to the legal 20 21 voters of the district at an election in accordance with the 22 general election law and approved by a majority of those 23 voting on the proposition. The rate of the tax levied for general corporate purposes 24 25 in a forest preserve district may be increased, up to the

maximum rate identified in this Section, by the Board by a resolution calling for the submission of the question of increasing the rate to the voters of the district in accordance with the general election law. The guestion must be in substantially the following form:

31 "Shall (name of district) be authorized to establish its general corporate tax rate at (insert rate) on the 32 equalized assessed value on taxable property located 33 within the district for its general purposes, including

- 1 <u>education, outdoor recreation, maintenance, operations,</u>
- 2 public safety at the forest preserves, trails, and other
- 3 properties of the district (and, optionally, insert any
- 4 <u>other lawful purposes or programs determined by the</u>
- 5 <u>Board</u>).
- 6 The ballot must have printed on it, but not as part of
- 7 the proposition submitted, the following: "The approximate
- 8 <u>impact of the proposed increase on the owner of a</u>
- 9 <u>single-family home having a market value of (insert value)</u>
- 10 would be (insert amount) in the first year of the increase if
- 11 the increase is fully implemented." The ballot may have
- 12 printed on it, but not as part of the proposition, one or
- 13 <u>both of the following: "The last tax rate extended for the</u>
- 14 purposes of the district was (insert rate). The last rate
- 15 <u>increase approved for the purposes of the district was in</u>
- 16 (insert year)." No other information needs to be included on
- 17 <u>the ballot.</u>
- The votes must be recorded as "Yes" or "No".
- 19 <u>If a majority of the electors voting on the question vote</u>
- 20 <u>in the affirmative, the district may thereafter levy the tax.</u>
- 21 (Source: P.A. 87-17; 87-767; 87-895; 88-506.)
- 22 Section 99. Effective date. This Act takes effect upon
- 23 becoming law.