

1 AN ACT concerning townships.

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

4 Section 5. The Township Code is amended by changing
5 Section 235-5 as follows:

6 (60 ILCS 1/235-5)

7 Sec. 235-5. Township taxes for various purposes. The
8 township board may raise money, by taxation not exceeding the
9 rates established in Section 235-10, for the following
10 purposes:

11 (1) Prosecuting or defending suits by or against
12 the township or in which the township is interested.

13 (2) Maintaining cemeteries under the control,
14 management, and ownership of the township and
15 controlling, managing, and maintaining public cemeteries
16 not operated for profit, notwithstanding the provisions
17 of Section 1c of the Public Graveyards Act.

18 (3) Maintaining and operating a public nonsectarian
19 hospital under Article 175. This authorization does not
20 apply to any township that avails itself of the
21 provisions of Article 170.

22 (4) Maintaining and operating a township committee
23 on youth under Section 215-5.

24 (5) Providing mental health services under Section
25 190-10.

26 (6) Providing services in cooperation with another
27 governmental entity, not-for-profit corporation, or
28 nonprofit community service association under Section
29 85-13.

30 (7) Maintaining and operating a township committee
31 for senior citizens' services under Section 220-10.

1 (8) Maintaining and operating a township health
 2 service that may provide, but is not required to provide
 3 or limited to providing, examination, diagnosis, testing,
 4 and inoculation and all necessary and appurtenant
 5 personnel, equipment, and insurance.

6 (9) Accumulating moneys in a dedicated fund for a
 7 specific capital construction or maintenance project or a
 8 major equipment purchase. The annual budget and
 9 appropriation ordinance for the township shall state the
 10 amount, purpose, and duration of any accumulation of
 11 funds authorized under this Section, with specific
 12 reference to each project to be constructed or equipment
 13 to be purchased. Nothing in this item precludes a
 14 township from accumulating moneys as provided in Section
 15 6-501 of the Illinois Highway Code.

16 (10) ~~(9)~~ Any other purpose authorized by law.

17 (Source: P.A. 91-357, eff. 7-29-99.)

18 Section 10. The Illinois Highway Code is amended by
 19 changing Section 6-501 as follows:

20 (605 ILCS 5/6-501) (from Ch. 121, par. 6-501)

21 Sec. 6-501. (a) Findings and purpose. The General
 22 Assembly finds:

23 (1) That the financial conditions of the Township
 24 and District road systems of the State of Illinois have
 25 suffered adversely as a result of changes in law
 26 concerning assessed valuation of property for tax
 27 purposes. That as a result of the changes beginning in
 28 1945, the rates of permissible levy were first halved to
 29 accommodate full fair value, but never restored when
 30 subsequent law change established the legal assessed
 31 valuation at 50% of fair market value as equalized by the
 32 Department of Revenue.

1 (2) Townships and district road systems, as a
2 result of the decreased financial support, have suffered
3 a decline in ability to maintain or improve roads and
4 bridges in a safe condition to permit the normal and
5 ordinary use of its highway system. In many instances
6 bridges have been closed and detours required because of
7 impossible road conditions resulting in hardships for
8 school districts in transporting pupils and for farms in
9 moving products to market.

10 (3) Further, cost for maintenance and improvements
11 have risen faster than the valuations of property, the
12 base of financial support.

13 (4) To solve these problems, this Act makes changes
14 in rates of taxation -- returning Townships and District
15 road systems to their approximate financial viability
16 prior to 1945.

17 (b) The highway commissioner for each road district in
18 each county not under township organization shall on or
19 before the third Tuesday in December of each year determine
20 and certify to the county board the amount necessary to be
21 raised by taxation for road purposes and for the salaries of
22 elected road district officials in the road district.

23 Should any highway commissioner during the last year of
24 his term of office for any reason not file the certificate in
25 the office of the county clerk, as required by this Section,
26 in time for presentation to the regular September meeting of
27 the county board, the clerk shall present in lieu thereof a
28 certificate equal in amount to that presented for the
29 preceding year.

30 In every such county the certificate shall be filed in
31 the office of the county clerk and by that official presented
32 to the county board at the regular September meeting for the
33 consideration of the board. The amount so certified if
34 approved by the county board, or the part thereof as the

1 county board does approve, shall be extended by the county
2 clerk as road taxes against the taxable property of the
3 district.

4 (c) The highway commissioner in each road district in
5 each county having adopted township organization shall in
6 accordance with the Illinois Municipal Budget Law at least 30
7 days prior to the public meeting required by this paragraph,
8 each year prepare or cause to be prepared a tentative budget
9 and appropriation ordinance and file the same with the clerk
10 of the township or consolidated township road district, as
11 the case may be, who shall make the tentative budget and
12 appropriation ordinance conveniently available to the public
13 inspection for at least 30 days prior to final action. One
14 public hearing shall be held. This public hearing shall be
15 held on or before the last day of the first quarter of the
16 fiscal year before the township board of trustees or the
17 highway board of trustees, as the case may be. Notice of the
18 hearing shall be given by publication in a newspaper
19 published in the road district at least 30 days prior to the
20 time of the hearing. If there is no newspaper published in
21 the road district, notice of the public hearing shall be
22 given by posting notices in 5 of the most public places in
23 the district. It shall be the duty of the clerk of the road
24 district to arrange for the public hearing. The township
25 board of trustees or highway board of trustees, as the case
26 may be, at the public hearing shall adopt the tentative
27 budget and appropriation ordinance, or any part as the board
28 of trustees deem necessary.

29 On or before the last Tuesday in December the township
30 board of trustees or highway board of trustees or road
31 district commissioner, as the case may be, shall levy and
32 certify to the county clerk the amount necessary to be raised
33 by taxation for road purposes and the road district
34 commissioner shall levy and certify to the county clerk the

1 amount necessary to be raised by taxation for the salaries of
2 elected road district officials in the road district, as
3 determined by the highway commissioner.

4 The amount so certified shall be extended by the county
5 clerk as road taxes against the taxable property of the
6 district.

7 On or after October 10, 1991, a road district
8 commissioner whose district is located in a county not under
9 township organization may not levy separately a tax for
10 salaries of elected road district officials unless the tax
11 has been first approved by a majority of the electors voting
12 on the question at a referendum conducted in accordance with
13 the general election law. The question submitted to the
14 electors at the referendum shall be in substantially the
15 following form: "Shall the road district commissioner be
16 authorized to levy an annual tax for the salaries of elected
17 road district officials under Section 6-501 of the Illinois
18 Highway Code?"

19 Except as is otherwise permitted by this Code and when
20 the road district commissioner establishes the tax rate for
21 the salaries of elected road district officials, the county
22 clerk shall not extend taxes for road purposes against the
23 taxable property in any road district at rates in excess of
24 the following:

25 (1) in a road district comprised of a single
26 township in a county having township organization, at a
27 rate in excess of .125% of the value, as equalized or
28 assessed by the Department of Revenue; unless before the
29 last Tuesday in December annually the highway
30 commissioner of the township road district shall have
31 secured the consent in writing of a majority of the
32 members of the township board of trustees to the
33 extension of a greater rate, in which case the rate shall
34 not exceed that approved by a majority of the members of

1 the township board of trustees, but in no case shall it
 2 exceed .165% of the value, as equalized or assessed by
 3 the Department. Once approved by the township board of
 4 trustees, the rate shall remain in effect until changed
 5 by the township board of trustees;

6 (2) in a consolidated township road district, at a
 7 rate in excess of .175% of the value, as equalized or
 8 assessed by the Department of Revenue;

9 (3) in a road district in a county not having
 10 township organization, at a rate in excess of .165% of
 11 the value, as equalized or assessed by the Department of
 12 Revenue.

13 However, road districts that have higher tax rate
 14 limitations on a permanent basis for road purposes on July 1,
 15 1967, than the limitations herein provided, may continue to
 16 levy the road taxes at the higher limitations, and the county
 17 clerk shall extend the taxes at not to exceed the higher
 18 limitations.

19 If the amount of taxes levied by the township board of
 20 trustees or the highway board of trustees or approved by the
 21 county board in any case is in excess of the amount that may
 22 be extended the county clerk shall reduce the amount so that
 23 the rate extended shall be no greater than authorized by law.
 24 However, the tax shall not be reduced or scaled in any manner
 25 whatever by reason of the levy and extension by the county
 26 clerk of any tax to pay the principal or interest, or both,
 27 of any bonds issued by a road district.

28 The taxes, when collected, shall be held by the treasurer
 29 of the district as the regular road fund of the district.

30 Notwithstanding any other provision of law, for a period
 31 of time ending 18 years after the effective date of this
 32 amendatory Act of 1994, a road district or consolidated road
 33 district may accumulate up to 50% of the taxes collected from
 34 a subdivision under this Section for improvements of

1 nondedicated roads within the subdivision from which and for
 2 which the taxes were collected. These nondedicated roads
 3 will become a part of the township and district road system
 4 if the roads meet the criteria established by the counties in
 5 which the roads are located. The total accumulations under
 6 this provision may not exceed 10% of the total funds held by
 7 the district for road purposes. This provision applies only
 8 to townships within counties adjacent to a county with a
 9 population of 3,000,000 or more and only with respect to
 10 subdivisions whose plats were filed or recorded before July
 11 23, 1959.

12 Any road district may accumulate funds for the purpose of
 13 acquiring, constructing, repairing and improving buildings
 14 and procuring land in relation to the building and for the
 15 purpose of procuring road maintenance apparatus and
 16 equipment, and for the construction of roads, and may
 17 annually levy taxes for the purposes in excess of its current
 18 requirements for other purposes, subject to the tax rate
 19 limitations provided in this Section, provided a proposition
 20 to accumulate funds for the purposes is first submitted to
 21 and approved by the electors of the district. The
 22 proposition shall be certified to the proper election
 23 officials by the district clerk upon the direction of the
 24 highway commissioner, and the election officials shall submit
 25 the proposition at a regular election. Notice and conduct of
 26 the referendum shall be in accordance with the general
 27 election law. The proposition shall be in substantially the
 28 following form:

29 -----
 30 Shall road district
 31 accumulate funds in the amount
 32 of \$..... for years YES
 33 for the purpose of acquiring,
 34 constructing, repairing and improving -----

1 buildings and procuring land
 2 therefor, and for procuring road NO
 3 maintenance apparatus and equipment
 4 and for the construction of roads?

5 -----

6 If a majority of the electors voting on the proposition
 7 vote in favor of it, the road district may use a portion of
 8 the funds levied, subject to the tax rate limitations
 9 provided in this Section, for the purposes for which
 10 accumulation was authorized. It shall not be a valid
 11 objection to any subsequent tax levy made under this Section,
 12 that there remains unexpended money arising from the levy of
 13 a prior year because of an accumulation permitted by this
 14 Section and provided for in the budget for that prior year.

15 (d) Any road district may accumulate moneys in a
 16 dedicated fund for a specific capital construction or
 17 maintenance project or a major equipment purchase without
 18 submitting a proposition to the electors of the district if
 19 the annual budget and appropriation ordinance for the road
 20 district states the amount, purpose, and duration of any
 21 accumulation of funds authorized under this Section, with
 22 specific reference to each project to be constructed or
 23 equipment to be purchased. Nothing in this subsection
 24 precludes a road district from accumulating moneys for
 25 non-specific purposes as provided in this Section.

26 (Source: P.A. 92-395, eff. 8-16-01.)

27 Section 99. Effective date. This Act takes effect upon
 28 becoming law.