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AN ACT concerning forest preserve districts.

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

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)

Sec. 13.1. (a) After the first Monday in October and by the first Monday in December in each year, the board shall levy the general taxes for the district by general categories for the next fiscal year. A certified copy of the levy ordinance shall be filed with the county clerk by the last Tuesday in December each year.

13 (b) In forest preserve districts with a population of 14 less than 3,000,000, the amount of taxes levied for general 15 corporate purposes for a fiscal year may not exceed the rate 16 of .06% of the value, as equalized or assessed by the 17 Department of Revenue, of the taxable property therein.

(c) In forest preserve districts located within 18 19 Winnebago County, the amount of taxes levied for general 20 corporate purposes for a fiscal year may not exceed the rate of .10% of the value, as equalized or assessed by the 21 22 Department of Revenue, of the taxable property therein. The 23 tax may not be levied until the question of levying the tax has been submitted to the electors of the district at a 24 regular election and approved by a majority of the electors 25 voting on the question. The board must certify the question 26 to the proper election authority, which must submit the 27 question at an election in accordance with the Election Code. 28 The election authority must submit the question in 29 30 substantially the following form:

31 Shall (name of district) by authorized to levy a tax

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1at the rate of .10% on the equalized assessed value on2taxable property located within the district for its3general purposes?

4 <u>The election authority must record the votes as "Yes" or</u> 5 <u>"No".</u>

6 If a majority of the electors voting on the question vote 7 in the affirmative, the forest preserve district may 8 thereafter levy the tax.

9 (d) In addition, in forest preserve districts having a population of 100,000 or more but less than 3,000,000, the 10 11 board may levy taxes for constructing, restoring reconditioning, reconstructing and acquiring improvements and 12 for the development of the forests and lands of such 13 district, the amount of which tax each fiscal year shall be 14 extended at a rate not to exceed .025% of the assessed value 15 16 of all taxable property as equalized by the Department of Revenue. 17

18 <u>(e)</u> All such taxes and rates are exclusive of the taxes 19 required for the payment of the principal of and interest on 20 bonds, and exclusive of taxes levied for employees' annuity 21 and benefit purposes.

rate of tax levied for general corporate 22 (f) The 23 purposes in a forest preserve district may not be increased by virtue of this amendatory Act of 1977 unless the board 24 25 first adopts a resolution authorizing such increase and publishes notice thereof in a newspaper having general 26 circulation in the district at least once not less than 45 27 days prior to the effective date of the increase. The notice 28 29 shall include a statement of (1) the specific number of 30 voters required to sign a petition requesting that the question of the adoption of the resolution be submitted to 31 the electors of the district; (2) the time in which the 32 petition must be filed; and (3) the date of the prospective 33 referendum. The Secretary of the district shall provide a 34

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1 petition form to any individual requesting one. If, no later 2 than 30 days after the publication of such notice, petitions signed by voters of the district equal to 10% or more of the 3 4 registered voters of the district, as determined by reference 5 to the number of voters registered at the next preceding general election, and residing in the district are presented 6 7 to the board expressing opposition to the increase, the proposition must first be certified by the board to the 8 9 proper election officials, who shall submit the proposition to the legal voters of the district at an election in 10 11 accordance with the general election law and approved by a 12 majority of those voting on the proposition.

13 (g) The rate of the tax levied for general corporate 14 purposes in a forest preserve district may be increased, up 15 to the maximum rate identified in this Section, by the Board 16 by a resolution calling for the submission of the question of 17 increasing the rate to the voters of the district in 18 accordance with the general election law. The question must 19 be in substantially the following form:

"Shall (name of district) be authorized to establish 20 21 its general corporate tax rate at (insert rate) on the 22 equalized assessed value on taxable property located 23 within the district for its general purposes, including education, outdoor recreation, maintenance, operations, 24 25 public safety at the forest preserves, trails, and other properties of the district (and, optionally, insert any 26 27 other lawful purposes or programs determined by the Board). 28

ballot must have printed on it, but not as part of 29 The 30 the proposition submitted, the following: "The approximate 31 impact of the proposed increase on the owner of a 32 single-family home having a market value of (insert value) would be (insert amount) in the first year of the increase if 33 the increase is fully implemented." The ballot may have 34

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printed on it, but not as part of the proposition, one or both of the following: "The last tax rate extended for the purposes of the district was (insert rate). The last rate increase approved for the purposes of the district was in (insert year)." No other information needs to be included on the ballot.

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

8 If a majority of the electors voting on the question vote 9 in the affirmative, the district may thereafter levy the tax. 10 (Source: P.A. 92-103, eff. 7-20-01.)

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

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