

1 owners of such governmental unit, to determine whether an
2 action by the governing body of such governmental unit shall
3 be effective, adopted or rejected.

4 (d) "Bond" means any instrument evidencing the
5 obligation to pay money authorized or issued by or on behalf
6 of a governmental unit under applicable law, including
7 without limitation, bonds, notes, installment or financing
8 contracts, leases, certificates, tax anticipation warrants or
9 notes, vouchers, and any other evidences of indebtedness.

10 (e) "Debt service" on bonds means the amount of
11 principal, interest and premium, if any, when due either at
12 stated maturity or upon mandatory redemption.

13 (f) "Enterprise revenues" means the revenues of a
14 utility or revenue producing enterprise from which revenue
15 bonds may be payable.

16 (g) "General obligation bonds" means bonds of a
17 governmental unit for the payment of which the governmental
18 unit is empowered to levy ad valorem property taxes upon all
19 taxable property in a governmental unit without limitation as
20 to rate or amount.

21 (h) "Governing body" means the legislative body,
22 council, board, commission, trustees, or any other body, by
23 whatever name it is known, having charge of the corporate
24 affairs of a governmental unit.

25 (i) "Governmental unit" means a county, township,
26 municipality, municipal corporation, unit of local
27 government, school district, special district, public
28 corporation, body corporate and politic, forest preserve
29 district, fire protection district, conservation district,
30 park district, sanitary district, and all other local
31 governmental agencies, including any entity created by
32 intergovernmental agreement among any of the foregoing
33 governmental units, but does not include any office, officer,
34 department, division, bureau, board, commission, university,

1 or similar agency of the State.

2 (j) "Ordinance" means an ordinance duly adopted by a
3 governing body or, if appropriate under applicable law, a
4 resolution so adopted.

5 (k) "Revenue bonds" means any bonds of a governmental
6 unit other than general obligation bonds, but "revenue bonds"
7 does include any debt authorized under Section 11-29.3-1 of
8 the Illinois Municipal Code.

9 (l) "Revenue source" means a source of funds, other than
10 enterprise revenues, received or available to be received by
11 a governmental unit and available for any one or more of its
12 corporate purposes, including any public building commission
13 lease rental base alternate tax levy.

14 (m) "Limited bonds" means bonds, including public
15 building commission leases, but excluding other leases,
16 notes, installment or financing contracts, certificates, tax
17 anticipation warrants or notes, vouchers, and any other
18 evidences of indebtedness, issued under Section 15.01 of this
19 Act.

20 (n) "Public building commission lease rental base" means
21 that term as defined in the Property Tax Extension Limitation
22 Law.

23 (o) "Public building commission lease rental base
24 alternate tax levy" means a special purpose levy authorized
25 to be levied by a governmental unit for the payment of
26 alternate bonds as a revenue source, which levy may be in an
27 annual amount not in excess of the public building commission
28 lease rental base less the amount of that base levied for the
29 payment of lease rentals under a public building commission
30 lease.

31 (Source: P.A. 89-385, eff. 8-18-95; 89-658, eff. 1-1-97.)

32 (30 ILCS 350/15) (from Ch. 17, par. 6915)

33 Sec. 15. Double-barrelled bonds. Whenever revenue bonds

1 have been authorized to be issued pursuant to applicable law
2 or whenever there exists for a governmental unit a revenue
3 source, the procedures set forth in this Section may be used
4 by a governing body. General obligation bonds may be issued
5 in lieu of such revenue bonds as authorized, and general
6 obligation bonds may be issued payable from any revenue
7 source. Such general obligation bonds may be referred to as
8 "alternate bonds". Alternate bonds may be issued without any
9 referendum or backdoor referendum except as provided in this
10 Section, upon the terms provided in Section 10 of this Act
11 without reference to other provisions of law, but only upon
12 the conditions provided in this Section. Alternate bonds
13 shall not be regarded as or included in any computation of
14 indebtedness for the purpose of any statutory provision or
15 limitation except as expressly provided in this Section.

16 Such conditions are:

17 (a) Alternate bonds shall be issued for a lawful
18 corporate purpose. If issued in lieu of revenue bonds,
19 alternate bonds shall be issued for the purposes for which
20 such revenue bonds shall have been authorized. If issued
21 payable from a revenue source in the manner hereinafter
22 provided, which revenue source is limited in its purposes or
23 applications, then the alternate bonds shall be issued only
24 for such limited purposes or applications. Alternate bonds
25 may be issued payable from either enterprise revenues or
26 revenue sources, or both. As a revenue source for alternate
27 bonds, any governmental unit having a public building
28 commission lease rental base is hereby authorized to levy a
29 public building commission lease rental base alternate tax
30 levy. Alternate bonds supported by the levy may be issued
31 pursuant to the provisions of this Section for any lawful
32 corporate purpose of the unit of local government.

33 (b) Alternate bonds shall be subject to backdoor
34 referendum. The provisions of Section 5 of this Act shall

1 apply to such backdoor referendum, together with the
2 provisions hereof. The authorizing ordinance shall be
3 published in a newspaper of general circulation in the
4 governmental unit. Along with or as part of the authorizing
5 ordinance, there shall be published a notice of (1) the
6 specific number of voters required to sign a petition
7 requesting that the issuance of the alternate bonds be
8 submitted to referendum, (2) the time when such petition must
9 be filed, (3) the date of the prospective referendum, and
10 (4), with respect to authorizing ordinances adopted on or
11 after January 1, 1991, a statement that identifies any
12 revenue source that will be used to pay the principal of and
13 interest on the alternate bonds. The clerk or secretary of
14 the governmental unit shall make a petition form available to
15 anyone requesting one. If no petition is filed with the
16 clerk or secretary within 30 days of publication of the
17 authorizing ordinance and notice, the alternate bonds shall
18 be authorized to be issued. But if within this 30 days
19 period, a petition is filed with such clerk or secretary
20 signed by electors numbering the greater of (i) 7.5% of the
21 registered voters in the governmental unit or (ii) 200 of
22 those registered voters or 15% of those registered voters,
23 whichever is less, asking that the issuance of such alternate
24 bonds be submitted to referendum, the clerk or secretary
25 shall certify such question for submission at an election
26 held in accordance with the general election law. The
27 question on the ballot shall include a statement of any
28 revenue source that will be used to pay the principal of and
29 interest on the alternate bonds. The alternate bonds shall be
30 authorized to be issued if a majority of the votes cast on
31 the question at such election are in favor thereof provided
32 that notice of the bond referendum, if held before July 1,
33 1999, has been given in accordance with the provisions of
34 Section 12-5 of the Election Code in effect at the time of

1 the bond referendum, at least 10 and not more than 45 days
2 before the date of the election, notwithstanding the time for
3 publication otherwise imposed by Section 12-5. Notices
4 required in connection with the submission of public
5 questions on or after July 1, 1999 shall be as set forth in
6 Section 12-5 of the Election Code. Backdoor referendum
7 proceedings for bonds and alternate bonds to be issued in
8 lieu of such bonds may be conducted at the same time.

9 (c) To the extent payable from enterprise revenues, such
10 revenues shall have been determined by the governing body to
11 be sufficient to provide for or pay in each year to final
12 maturity of such alternate bonds all of the following: (1)
13 costs of operation and maintenance of the utility or
14 enterprise, but not including depreciation, (2) debt service
15 on all outstanding revenue bonds payable from such enterprise
16 revenues, (3) all amounts required to meet any fund or
17 account requirements with respect to such outstanding revenue
18 bonds, (4) other contractual or tort liability obligations,
19 if any, payable from such enterprise revenues, and (5) in
20 each year, an amount not less than 1.25 times debt service of
21 all (i) alternate bonds payable from such enterprise revenues
22 previously issued and outstanding and (ii) alternate bonds
23 proposed to be issued. To the extent payable from one or
24 more revenue sources, such sources shall have been determined
25 by the governing body to provide in each year, an amount not
26 less than 1.25 times debt service of all alternate bonds
27 payable from such revenue sources previously issued and
28 outstanding and alternate bonds proposed to be issued. The
29 conditions enumerated in this subsection (c) need not be met
30 for that amount of debt service provided for by the setting
31 aside of proceeds of bonds or other moneys at the time of the
32 delivery of such bonds.

33 (c-1) In the case of alternate bonds issued as variable
34 rate bonds (including refunding bonds), debt service shall be

1 projected based on the rate for the most recent date shown in
2 the 20 G.O. Bond Index of average municipal bond yields as
3 published in the most recent edition of The Bond Buyer
4 published in New York, New York (or any successor publication
5 or index, or if such publication or index is no longer
6 published, then any index of long-term municipal tax-exempt
7 bond yields selected by the governmental unit), as of the
8 date of determination referred to in subsection (c) of this
9 Section. Any interest or fees that may be payable to the
10 provider of a letter of credit, line of credit, surety bond,
11 bond insurance, or other credit enhancement relating to such
12 alternate bonds and any fees that may be payable to any
13 remarketing agent need not be taken into account for purposes
14 of such projection. If the governmental unit enters into an
15 agreement in connection with such alternate bonds at the time
16 of issuance thereof pursuant to which the governmental unit
17 agrees for a specified period of time to pay an amount
18 calculated at an agreed-upon rate or index based on a
19 notional amount and the other party agrees to pay the
20 governmental unit an amount calculated at an agreed-upon rate
21 or index based on such notional amount, interest shall be
22 projected for such specified period of time on the basis of
23 the agreed-upon rate payable by the governmental unit.

24 (d) The determination of the sufficiency of enterprise
25 revenues or a revenue source, as applicable, shall be
26 supported by reference to the most recent audit of the
27 governmental unit, which shall be for a fiscal year ending
28 not earlier than 18 months previous to the time of issuance
29 of the alternate bonds. If such audit does not adequately
30 show such enterprise revenues or revenue source, as
31 applicable, or if such enterprise revenues or revenue source,
32 as applicable, are shown to be insufficient, then the
33 determination of sufficiency shall be supported by the report
34 of an independent accountant or feasibility analyst, the

1 latter having a national reputation for expertise in such
2 matters, demonstrating the sufficiency of such revenues and
3 explaining, if appropriate, by what means the revenues will
4 be greater than as shown in the audit. Whenever such
5 sufficiency is demonstrated by reference to a schedule of
6 higher rates or charges for enterprise revenues or a higher
7 tax imposition for a revenue source, such higher rates,
8 charges or taxes shall have been properly imposed by an
9 ordinance adopted prior to the time of delivery of alternate
10 bonds. The reference to and acceptance of an audit or
11 report, as the case may be, and the determination of the
12 governing body as to sufficiency of enterprise revenues or a
13 revenue source shall be conclusive evidence that the
14 conditions of this Section have been met and that the
15 alternate bonds are valid.

16 (e) The enterprise revenues or revenue source, as
17 applicable, shall be in fact pledged to the payment of the
18 alternate bonds; and the governing body shall covenant, to
19 the extent it is empowered to do so, to provide for, collect
20 and apply such enterprise revenues or revenue source, as
21 applicable, to the payment of the alternate bonds and the
22 provision of not less than an additional .25 times debt
23 service. The pledge and establishment of rates or charges
24 for enterprise revenues, or the imposition of taxes in a
25 given rate or amount, as provided in this Section for
26 alternate bonds, shall constitute a continuing obligation of
27 the governmental unit with respect to such establishment or
28 imposition and a continuing appropriation of the amounts
29 received. All covenants relating to alternate bonds and the
30 conditions and obligations imposed by this Section are
31 enforceable by any bondholder of alternate bonds affected,
32 any taxpayer of the governmental unit, and the People of the
33 State of Illinois acting through the Attorney General or any
34 designee, and in the event that any such action results in an

1 order finding that the governmental unit has not properly set
2 rates or charges or imposed taxes to the extent it is
3 empowered to do so or collected and applied enterprise
4 revenues or any revenue source, as applicable, as required by
5 this Act, the plaintiff in any such action shall be awarded
6 reasonable attorney's fees. The intent is that such
7 enterprise revenues or revenue source, as applicable, shall
8 be sufficient and shall be applied to the payment of debt
9 service on such alternate bonds so that taxes need not be
10 levied, or if levied need not be extended, for such payment.
11 Nothing in this Section shall inhibit or restrict the
12 authority of a governing body to determine the lien priority
13 of any bonds, including alternate bonds, which may be issued
14 with respect to any enterprise revenues or revenue source.

15 In the event that alternate bonds shall have been issued
16 and taxes, other than a designated revenue source, shall have
17 been extended pursuant to the general obligation, full faith
18 and credit promise supporting such alternate bonds, then the
19 amount of such alternate bonds then outstanding shall be
20 included in the computation of indebtedness of the
21 governmental unit for purposes of all statutory provisions or
22 limitations until such time as an audit of the governmental
23 unit shall show that the alternate bonds have been paid from
24 the enterprise revenues or revenue source, as applicable,
25 pledged thereto for a complete fiscal year.

26 Alternate bonds may be issued to refund or advance refund
27 alternate bonds without meeting any of the conditions set
28 forth in this Section, except that the term of the refunding
29 bonds shall not be longer than the term of the refunded bonds
30 and that the debt service payable in any year on the
31 refunding bonds shall not exceed the debt service payable in
32 such year on the refunded bonds.

33 Once issued, alternate bonds shall be and forever remain
34 until paid or defeased the general obligation of the

1 governmental unit, for the payment of which its full faith
2 and credit are pledged, and shall be payable from the levy of
3 taxes as is provided in this Act for general obligation
4 bonds.

5 The changes made by this amendatory Act of 1990 do not
6 affect the validity of bonds authorized before September 1,
7 1990.

8 (Source: P.A. 90-812, eff. 1-26-99; 91-57, eff. 6-30-99;
9 91-493, eff. 8-13-99; 91-868, eff. 6-22-00.)

10 (30 ILCS 350/15.01)

11 Sec. 15.01. Limited bonds. A governmental unit is
12 authorized to issue limited bonds payable from the debt
13 service extension base or the public building commission
14 lease rental base, or both, as defined in the Property Tax
15 Extension Limitation Law, as provided in this amendatory Act
16 of 1995. Bonds authorized by Public Act 88-503 and issued
17 under Section 20a of the Chicago Park District Act for
18 aquarium or museum projects shall not be issued as limited
19 bonds. A governmental unit issuing limited bonds authorized
20 by this Section shall provide in the bond ordinance that the
21 bonds are issued as limited bonds and are also issued
22 pursuant to applicable law, other than this amendatory Act of
23 1995, enabling the governmental unit to issue bonds. This
24 amendatory Act of 1995 shall not change the rate, amount,
25 purposes, limitations, source of funds for payment of
26 principal or interest, or method of payment or defeasance of
27 the bonds that a governmental unit may issue under any
28 applicable law; provided, that limited bonds that are
29 otherwise to be issued as general obligation bonds may be
30 payable solely from the debt service extension base or public
31 building commission lease rental base, or both. This
32 amendatory Act of 1995 provides no additional authority to
33 any governmental unit to issue bonds that the governmental

1 unit is not otherwise authorized to issue by a law other than
2 this amendatory Act of 1995.

3 (Source: P.A. 89-385, eff. 8-18-95; 89-449, eff. 6-1-96.)

4 Section 10. The Property Tax Code is amended by changing
5 Section 18-185 as follows:

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5
8 may be cited as the Property Tax Extension Limitation Law.
9 As used in this Division 5:

10 "Consumer Price Index" means the Consumer Price Index for
11 All Urban Consumers for all items published by the United
12 States Department of Labor.

13 "Extension limitation" means (a) the lesser of 5% or the
14 percentage increase in the Consumer Price Index during the
15 12-month calendar year preceding the levy year or (b) the
16 rate of increase approved by voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more
18 inhabitants or a county contiguous to a county of 3,000,000
19 or more inhabitants.

20 "Taxing district" has the same meaning provided in
21 Section 1-150, except as otherwise provided in this Section.
22 For the 1991 through 1994 levy years only, "taxing district"
23 includes only each non-home rule taxing district having the
24 majority of its 1990 equalized assessed value within any
25 county or counties contiguous to a county with 3,000,000 or
26 more inhabitants. Beginning with the 1995 levy year, "taxing
27 district" includes only each non-home rule taxing district
28 subject to this Law before the 1995 levy year and each
29 non-home rule taxing district not subject to this Law before
30 the 1995 levy year having the majority of its 1994 equalized
31 assessed value in an affected county or counties. Beginning
32 with the levy year in which this Law becomes applicable to a

1 taxing district as provided in Section 18-213, "taxing
2 district" also includes those taxing districts made subject
3 to this Law as provided in Section 18-213.

4 "Aggregate extension" for taxing districts to which this
5 Law applied before the 1995 levy year means the annual
6 corporate extension for the taxing district and those special
7 purpose extensions that are made annually for the taxing
8 district, excluding special purpose extensions: (a) made for
9 the taxing district to pay interest or principal on general
10 obligation bonds that were approved by referendum; (b) made
11 for any taxing district to pay interest or principal on
12 general obligation bonds issued before October 1, 1991; (c)
13 made for any taxing district to pay interest or principal on
14 bonds issued to refund or continue to refund those bonds
15 issued before October 1, 1991; (d) made for any taxing
16 district to pay interest or principal on bonds issued to
17 refund or continue to refund bonds issued after October 1,
18 1991 that were approved by referendum; (e) made for any
19 taxing district to pay interest or principal on revenue bonds
20 issued before October 1, 1991 for payment of which a property
21 tax levy or the full faith and credit of the unit of local
22 government is pledged; however, a tax for the payment of
23 interest or principal on those bonds shall be made only after
24 the governing body of the unit of local government finds that
25 all other sources for payment are insufficient to make those
26 payments; (f) made for payments under a building commission
27 lease when the lease payments are for the retirement of bonds
28 issued by the commission before October 1, 1991, to pay for
29 the building project, including leases contracted on or
30 before October 1, 1991, between a public building commission
31 and a community college district in a county that, on October
32 1, 1991, had a population not less than 300,000 and not more
33 than 400,000 that are amended under subsection (n) of Section
34 14 of the Public Building Commission Act; (g) made for

1 payments due under installment contracts entered into before
2 October 1, 1991; (h) made for payments of principal and
3 interest on bonds issued under the Metropolitan Water
4 Reclamation District Act to finance construction projects
5 initiated before October 1, 1991; (h-5) made for stormwater
6 management purposes by the Metropolitan Water Reclamation
7 District of Greater Chicago under Section 12 of the
8 Metropolitan Water Reclamation District Act; (i) made for
9 payments of principal and interest on limited bonds, as
10 defined in Section 3 of the Local Government Debt Reform Act,
11 in an amount not to exceed the debt service extension base
12 less the amount in items (b), (c), (e), and (h) of this
13 definition for non-referendum obligations, except obligations
14 initially issued pursuant to referendum, plus an amount not
15 to exceed the public building commission lease rental base
16 less the amount (deductible only from the public building
17 commission lease rental base and not from the debt service
18 extension base) in item (f) of this definition for lease
19 payments; (j) made for payments of principal and interest on
20 bonds issued under Section 15 of the Local Government Debt
21 Reform Act, including the public building commission lease
22 rental base alternate tax levy allocable to those payments;
23 and (k) made by a school district that participates in the
24 Special Education District of Lake County, created by special
25 education joint agreement under Section 10-22.31 of the
26 School Code, for payment of the school district's share of
27 the amounts required to be contributed by the Special
28 Education District of Lake County to the Illinois Municipal
29 Retirement Fund under Article 7 of the Illinois Pension Code;
30 the amount of any extension under this item (k) shall be
31 certified by the school district to the county clerk.

32 "Aggregate extension" for the taxing districts to which
33 this Law did not apply before the 1995 levy year (except
34 taxing districts subject to this Law in accordance with

1 Section 18-213) means the annual corporate extension for the
2 taxing district and those special purpose extensions that are
3 made annually for the taxing district, excluding special
4 purpose extensions: (a) made for the taxing district to pay
5 interest or principal on general obligation bonds that were
6 approved by referendum; (b) made for any taxing district to
7 pay interest or principal on general obligation bonds issued
8 before March 1, 1995; (c) made for any taxing district to pay
9 interest or principal on bonds issued to refund or continue
10 to refund those bonds issued before March 1, 1995; (d) made
11 for any taxing district to pay interest or principal on bonds
12 issued to refund or continue to refund bonds issued after
13 March 1, 1995 that were approved by referendum; (e) made for
14 any taxing district to pay interest or principal on revenue
15 bonds issued before March 1, 1995 for payment of which a
16 property tax levy or the full faith and credit of the unit of
17 local government is pledged; however, a tax for the payment
18 of interest or principal on those bonds shall be made only
19 after the governing body of the unit of local government
20 finds that all other sources for payment are insufficient to
21 make those payments; (f) made for payments under a building
22 commission lease when the lease payments are for the
23 retirement of bonds issued by the commission before March 1,
24 1995 to pay for the building project; (g) made for payments
25 due under installment contracts entered into before March 1,
26 1995; (h) made for payments of principal and interest on
27 bonds issued under the Metropolitan Water Reclamation
28 District Act to finance construction projects initiated
29 before October 1, 1991; (i) made for payments of principal
30 and interest on limited bonds, as defined in Section 3 of the
31 Local Government Debt Reform Act, in an amount not to exceed
32 the debt service extension base less the amount in items (b),
33 (c), and (e) of this definition for non-referendum
34 obligations, except obligations initially issued pursuant to

1 referendum and bonds described in subsection (h) of this
2 definition; (j) made for payments of principal and interest
3 on bonds issued under Section 15 of the Local Government Debt
4 Reform Act; (k) made for payments of principal and interest
5 on bonds authorized by Public Act 88-503 and issued under
6 Section 20a of the Chicago Park District Act for aquarium or
7 museum projects; and (l) made for payments of principal and
8 interest on bonds authorized by Public Act 87-1191 or this
9 amendatory Act of the 92nd General Assembly and (i) issued
10 pursuant to Section 21.2 of the Cook County Forest Preserve
11 District Act, (ii) issued under Section 42 of the Cook County
12 Forest Preserve District Act for zoological park projects, or
13 (ii) issued under Section 44.1 of the Cook County Forest
14 Preserve District Act for botanical gardens projects.

15 "Aggregate extension" for all taxing districts to which
16 this Law applies in accordance with Section 18-213, except
17 for those taxing districts subject to paragraph (2) of
18 subsection (e) of Section 18-213, means the annual corporate
19 extension for the taxing district and those special purpose
20 extensions that are made annually for the taxing district,
21 excluding special purpose extensions: (a) made for the taxing
22 district to pay interest or principal on general obligation
23 bonds that were approved by referendum; (b) made for any
24 taxing district to pay interest or principal on general
25 obligation bonds issued before the date on which the
26 referendum making this Law applicable to the taxing district
27 is held; (c) made for any taxing district to pay interest or
28 principal on bonds issued to refund or continue to refund
29 those bonds issued before the date on which the referendum
30 making this Law applicable to the taxing district is held;
31 (d) made for any taxing district to pay interest or principal
32 on bonds issued to refund or continue to refund bonds issued
33 after the date on which the referendum making this Law
34 applicable to the taxing district is held if the bonds were

1 approved by referendum after the date on which the referendum
2 making this Law applicable to the taxing district is held;
3 (e) made for any taxing district to pay interest or principal
4 on revenue bonds issued before the date on which the
5 referendum making this Law applicable to the taxing district
6 is held for payment of which a property tax levy or the full
7 faith and credit of the unit of local government is pledged;
8 however, a tax for the payment of interest or principal on
9 those bonds shall be made only after the governing body of
10 the unit of local government finds that all other sources for
11 payment are insufficient to make those payments; (f) made for
12 payments under a building commission lease when the lease
13 payments are for the retirement of bonds issued by the
14 commission before the date on which the referendum making
15 this Law applicable to the taxing district is held to pay for
16 the building project; (g) made for payments due under
17 installment contracts entered into before the date on which
18 the referendum making this Law applicable to the taxing
19 district is held; (h) made for payments of principal and
20 interest on limited bonds, as defined in Section 3 of the
21 Local Government Debt Reform Act, in an amount not to exceed
22 the debt service extension base less the amount in items (b),
23 (c), and (e) of this definition for non-referendum
24 obligations, except obligations initially issued pursuant to
25 referendum; (i) made for payments of principal and interest
26 on bonds issued under Section 15 of the Local Government Debt
27 Reform Act; and (j) made for a qualified airport authority to
28 pay interest or principal on general obligation bonds issued
29 for the purpose of paying obligations due under, or financing
30 airport facilities required to be acquired, constructed,
31 installed or equipped pursuant to, contracts entered into
32 before March 1, 1996 (but not including any amendments to
33 such a contract taking effect on or after that date).

34 "Aggregate extension" for all taxing districts to which

1 this Law applies in accordance with paragraph (2) of
2 subsection (e) of Section 18-213 means the annual corporate
3 extension for the taxing district and those special purpose
4 extensions that are made annually for the taxing district,
5 excluding special purpose extensions: (a) made for the taxing
6 district to pay interest or principal on general obligation
7 bonds that were approved by referendum; (b) made for any
8 taxing district to pay interest or principal on general
9 obligation bonds issued before the effective date of this
10 amendatory Act of 1997; (c) made for any taxing district to
11 pay interest or principal on bonds issued to refund or
12 continue to refund those bonds issued before the effective
13 date of this amendatory Act of 1997; (d) made for any taxing
14 district to pay interest or principal on bonds issued to
15 refund or continue to refund bonds issued after the effective
16 date of this amendatory Act of 1997 if the bonds were
17 approved by referendum after the effective date of this
18 amendatory Act of 1997; (e) made for any taxing district to
19 pay interest or principal on revenue bonds issued before the
20 effective date of this amendatory Act of 1997 for payment of
21 which a property tax levy or the full faith and credit of the
22 unit of local government is pledged; however, a tax for the
23 payment of interest or principal on those bonds shall be made
24 only after the governing body of the unit of local government
25 finds that all other sources for payment are insufficient to
26 make those payments; (f) made for payments under a building
27 commission lease when the lease payments are for the
28 retirement of bonds issued by the commission before the
29 effective date of this amendatory Act of 1997 to pay for the
30 building project; (g) made for payments due under installment
31 contracts entered into before the effective date of this
32 amendatory Act of 1997; (h) made for payments of principal
33 and interest on limited bonds, as defined in Section 3 of the
34 Local Government Debt Reform Act, in an amount not to exceed

1 the debt service extension base less the amount in items (b),
2 (c), and (e) of this definition for non-referendum
3 obligations, except obligations initially issued pursuant to
4 referendum; (i) made for payments of principal and interest
5 on bonds issued under Section 15 of the Local Government Debt
6 Reform Act; and (j) made for a qualified airport authority to
7 pay interest or principal on general obligation bonds issued
8 for the purpose of paying obligations due under, or financing
9 airport facilities required to be acquired, constructed,
10 installed or equipped pursuant to, contracts entered into
11 before March 1, 1996 (but not including any amendments to
12 such a contract taking effect on or after that date).

13 "Debt service extension base" means an amount equal to
14 that portion of the extension for a taxing district for the
15 1994 levy year, or for those taxing districts subject to this
16 Law in accordance with Section 18-213, except for those
17 subject to paragraph (2) of subsection (e) of Section 18-213,
18 for the levy year in which the referendum making this Law
19 applicable to the taxing district is held, or for those
20 taxing districts subject to this Law in accordance with
21 paragraph (2) of subsection (e) of Section 18-213 for the
22 1996 levy year, constituting an extension for payment of
23 principal and interest on bonds issued by the taxing district
24 without referendum, but not including excluded non-referendum
25 bonds. For park districts (i) that were first subject to
26 this Law in 1991 or 1995 and (ii) whose extension for the
27 1994 levy year for the payment of principal and interest on
28 bonds issued by the park district without referendum (but not
29 including excluded non-referendum bonds) was less than 51% of
30 the amount for the 1991 levy year constituting an extension
31 for payment of principal and interest on bonds issued by the
32 park district without referendum (but not including excluded
33 non-referendum bonds), "debt service extension base" means an
34 amount equal to that portion of the extension for the 1991

1 levy year constituting an extension for payment of principal
2 and interest on bonds issued by the park district without
3 referendum (but not including excluded non-referendum bonds).
4 The debt service extension base may be established or
5 increased as provided under Section 18-212. "Excluded
6 non-referendum bonds" means (i) bonds authorized by Public
7 Act 88-503 and issued under Section 20a of the Chicago Park
8 District Act for aquarium and museum projects; (ii) bonds
9 issued under Section 15 of the Local Government Debt Reform
10 Act; and or (iii) refunding obligations issued to refund or
11 to continue to refund obligations initially issued pursuant
12 to referendum. The--debt--service--extension--base--may-be
13 established-or-increased-as-provided-under-Section-18-212.

14 "Special purpose extensions" include, but are not limited
15 to, extensions for levies made on an annual basis for
16 unemployment and workers' compensation, self-insurance,
17 contributions to pension plans, and extensions made pursuant
18 to Section 6-601 of the Illinois Highway Code for a road
19 district's permanent road fund whether levied annually or
20 not. The extension for a special service area is not
21 included in the aggregate extension.

22 "Aggregate extension base" means the taxing district's
23 last preceding aggregate extension as adjusted under Sections
24 18-215 through 18-230.

25 "Levy year" has the same meaning as "year" under Section
26 1-155.

27 "New property" means (i) the assessed value, after final
28 board of review or board of appeals action, of new
29 improvements or additions to existing improvements on any
30 parcel of real property that increase the assessed value of
31 that real property during the levy year multiplied by the
32 equalization factor issued by the Department under Section
33 17-30 and (ii) the assessed value, after final board of
34 review or board of appeals action, of real property not

1 exempt from real estate taxation, which real property was
2 exempt from real estate taxation for any portion of the
3 immediately preceding levy year, multiplied by the
4 equalization factor issued by the Department under Section
5 17-30. In addition, the county clerk in a county containing
6 a population of 3,000,000 or more shall include in the 1997
7 recovered tax increment value for any school district, any
8 recovered tax increment value that was applicable to the 1995
9 tax year calculations.

10 "Public building commission lease rental base" means an
11 amount equal to that portion of the extension for a taxing
12 district for the 1999 levy year constituting an extension for
13 payment of lease rentals under a public building commission
14 lease allocable to the retirement of bonds issued by the
15 commission.

16 "Qualified airport authority" means an airport authority
17 organized under the Airport Authorities Act and located in a
18 county bordering on the State of Wisconsin and having a
19 population in excess of 200,000 and not greater than 500,000.

20 "Recovered tax increment value" means, except as
21 otherwise provided in this paragraph, the amount of the
22 current year's equalized assessed value, in the first year
23 after a municipality terminates the designation of an area as
24 a redevelopment project area previously established under the
25 Tax Increment Allocation Development Act in the Illinois
26 Municipal Code, previously established under the Industrial
27 Jobs Recovery Law in the Illinois Municipal Code, or
28 previously established under the Economic Development Area
29 Tax Increment Allocation Act, of each taxable lot, block,
30 tract, or parcel of real property in the redevelopment
31 project area over and above the initial equalized assessed
32 value of each property in the redevelopment project area.
33 For the taxes which are extended for the 1997 levy year, the
34 recovered tax increment value for a non-home rule taxing

1 district that first became subject to this Law for the 1995
2 levy year because a majority of its 1994 equalized assessed
3 value was in an affected county or counties shall be
4 increased if a municipality terminated the designation of an
5 area in 1993 as a redevelopment project area previously
6 established under the Tax Increment Allocation Development
7 Act in the Illinois Municipal Code, previously established
8 under the Industrial Jobs Recovery Law in the Illinois
9 Municipal Code, or previously established under the Economic
10 Development Area Tax Increment Allocation Act, by an amount
11 equal to the 1994 equalized assessed value of each taxable
12 lot, block, tract, or parcel of real property in the
13 redevelopment project area over and above the initial
14 equalized assessed value of each property in the
15 redevelopment project area. In the first year after a
16 municipality removes a taxable lot, block, tract, or parcel
17 of real property from a redevelopment project area
18 established under the Tax Increment Allocation Development
19 Act in the Illinois Municipal Code, the Industrial Jobs
20 Recovery Law in the Illinois Municipal Code, or the Economic
21 Development Area Tax Increment Allocation Act, "recovered tax
22 increment value" means the amount of the current year's
23 equalized assessed value of each taxable lot, block, tract,
24 or parcel of real property removed from the redevelopment
25 project area over and above the initial equalized assessed
26 value of that real property before removal from the
27 redevelopment project area.

28 Except as otherwise provided in this Section, "limiting
29 rate" means a fraction the numerator of which is the last
30 preceding aggregate extension base times an amount equal to
31 one plus the extension limitation defined in this Section and
32 the denominator of which is the current year's equalized
33 assessed value of all real property in the territory under
34 the jurisdiction of the taxing district during the prior levy

1 year. For those taxing districts that reduced their
2 aggregate extension for the last preceding levy year, the
3 highest aggregate extension in any of the last 3 preceding
4 levy years shall be used for the purpose of computing the
5 limiting rate. The denominator shall not include new
6 property. The denominator shall not include the recovered
7 tax increment value.

8 (Source: P.A. 90-485, eff. 1-1-98; 90-511, eff. 8-22-97;
9 90-568, eff. 1-1-99; 90-616, eff. 7-10-98; 90-655, eff.
10 7-30-98; 91-357, eff. 7-29-99; 91-478, eff. 11-1-99.)

11 Section 15. The Public Building Commission Act is
12 amended by changing Sections 3, 14, and 18 as follows:

13 (50 ILCS 20/3) (from Ch. 85, par. 1033)

14 Sec. 3. The following terms, wherever used, or referred
15 to in this Act, mean unless the context clearly requires a
16 different meaning:

17 (a) "Commission" means a Public Building Commission
18 created pursuant to this Act.

19 (b) "Commissioner" or "Commissioners" means a
20 Commissioner or Commissioners of a Public Building
21 Commission.

22 (c) "County seat" means a city, village or town which is
23 the county seat of a county.

24 (d) "Municipality" means any city, village or
25 incorporated town of the State of Illinois.

26 (e) "Municipal corporation" includes a county, city,
27 village, town, (including a county seat), park district,
28 school district in a county of 3,000,000 or more population,
29 board of education of a school district in a county of
30 3,000,000 or more population, sanitary district, airport
31 authority contiguous with the County Seat as of July 1, 1969
32 and any other municipal body or governmental agency of the

1 State but does not include a school district in a county of
 2 less than 3,000,000 population, a board of education of a
 3 school district in a county of less than 3,000,000
 4 population, or a community college district in a county of
 5 less than 3,000,000 population.

6 (f) "Governing body" includes a city council, county
 7 board, or any other body or board, by whatever name it may be
 8 known, charged with the governing of a municipal corporation.

9 (g) "Presiding officer" includes the mayor or president
 10 of a city, village or town, the presiding officer of a county
 11 board, or the presiding officer of any other board or
 12 commission, as the case may be.

13 (h) "Oath" means oath or affirmation.

14 (i) "Building" means an improvement to real estate to be
 15 made available for use by a municipal corporation for the
 16 furnishing of governmental services to its citizens, together
 17 with any land or interest in land necessary or useful in
 18 connection with the improvement.

19 (j) "Public building commission lease rental base" means
 20 that term as defined in the Property Tax Extension Limitation
 21 Law.

22 (Source: P.A. 88-304.)

23 (50 ILCS 20/14) (from Ch. 85, par. 1044)

24 Sec. 14. A Public Building Commission is a municipal
 25 corporation and constitutes a body both corporate and politic
 26 separate and apart from any other municipal corporation or
 27 any other public or governmental agency. It may sue and be
 28 sued, plead and be impleaded, and have a seal and alter such
 29 at pleasure, have perpetual succession, make and execute
 30 contracts, leases, deeds and other instruments necessary or
 31 convenient to the exercise of its powers, and make and from
 32 time to time amend and repeal its by-laws, rules and
 33 regulations not inconsistent with this Act. In addition, it

1 has and shall exercise the following public and essential
2 governmental powers and functions and all other powers
3 incidental or necessary, to carry out and effectuate such
4 express powers:

5 (a) To select, locate and designate, at any time and
6 from time to time, one or more areas lying wholly within the
7 territorial limits of the municipality or of the county seat
8 of the county in which the Commission is organized, or within
9 the territorial limits of the county if the site is to be
10 used for county purposes, or (in the case of a county having
11 a population of at least 20,000 but not more than 21,000 as
12 determined by the 1980 federal census) within the territorial
13 limits of the county if the site is to be used for municipal
14 purposes, as the site or sites to be acquired for the
15 erection, alteration or improvement of a building or
16 buildings, public improvement or other facilities for the
17 purposes set forth in this Section. The site or sites
18 selected shall be conveniently located within such county,
19 municipality or county seat and of an area in size
20 sufficiently large to accomplish and effectuate the purpose
21 of this Act and sufficient to provide for proper
22 architectural setting and adequate landscaping for such
23 building or buildings, public improvement or other
24 facilities.

25 (1) Where the governing body of the county seat or the
26 governing body of any municipality with 3,000 or more
27 inhabitants has adopted the original resolution for the
28 creation of the Commission, the site or sites selected, and
29 in the case of a project for an Airport Authority, the site
30 or sites selected, the project and any lease agreements, are
31 subject to approval by a majority of the members of the
32 governing body of the county seat or by a majority of the
33 members of the governing body of the municipality. However,
34 where the site is for a county project and is outside the

1 limits of a municipality, the approval of the site shall be
2 by the county board.

3 (2) Where the original resolution for the creation of
4 the Commission has been adopted by the governing body of the
5 county, the site or sites selected, and in the case of a
6 project for an Airport Authority, the site or sites selected,
7 the project and any lease agreements, are subject to approval
8 by a majority of the members of the governing body of the
9 county and to approval by 3/4 of the members of the governing
10 body of the county seat, except that approval of 3/4 of the
11 members of the governing body of the county seat is not
12 required where the site is for a county or (in the case of a
13 county having a population of at least 20,000 but not more
14 than 21,000 as determined by the 1980 federal census) a
15 municipal project and is outside the limits of the county
16 seat, in which case approval by 3/4 of the members of the
17 governing body of any municipality where the site or sites
18 will be located is required; and, if such site or sites so
19 selected, and in the case of a project for an Airport
20 Authority, the site or sites selected, the project and any
21 lease agreements, are not approved by 3/4 of the members of
22 the governing body of the county seat the Commission may by
23 resolution request that the approval of the site or sites so
24 selected, and in the case of a project for an Airport
25 Authority, the site or sites selected, the project and any
26 lease agreements, be submitted to a referendum at the next
27 general election in accordance with the general election law,
28 and shall present such resolution to the county clerk. Upon
29 receipt of such resolution the county clerk shall immediately
30 notify the board of election commissioners, if any; however,
31 referenda pursuant to such resolution shall not be called
32 more frequently than once in 4 years. The proposition shall
33 be in substantially the following form:

34 -----

1 Shall be acquired for the
2 erection, alteration or improvement of a
3 building or buildings pursuant to the YES
4 Public Building Commission Act,
5 approved July 5, 1955, which project
6 it is estimated will cost \$....., -----
7 including the cost of the site
8 acquisition and for the payment of which
9 revenue bonds in the amount of \$....., NO
10 maturing and bearing interest at
11 the rate of% per annum, may be issued?
12 -----

13 If a majority of the electors voting on the proposition vote
14 in favor of the proposition, the site or sites so selected,
15 and in the case of a project for an Airport Authority, the
16 site or sites selected, the project and any lease agreements,
17 shall be approved. Except where approval of the site or
18 sites has been obtained by referendum, the area or areas may
19 be enlarged by the Board of Commissioners, from time to time,
20 as the need therefor arises. The selection, location and
21 designation of more than one area may, but need not, be made
22 at one time but may be made from time to time.

23 (b) To acquire the fee simple title to the real property
24 located within such area or areas, including easements and
25 reversionary interests in the streets, alleys and other
26 public places and personal property required for its
27 purposes, by purchase, gift, legacy, or by the exercise of
28 the power of eminent domain, and title thereto shall be taken
29 in the corporate name of the Commission. Eminent domain
30 proceedings shall be in all respects in the manner provided
31 for the exercise of the right of eminent domain under Article
32 VII of the Code of Civil Procedure, approved August 19, 1981,
33 as amended. All land and appurtenances thereto, acquired or
34 owned by the Commission are to be deemed acquired or owned

1 for a public use or public purpose.

2 Any municipal corporation which owns fee simple title to
3 real property located within such an area, may convey such
4 real property, or any part thereof, to the Commission with a
5 provision in such conveyance for the reverter of such real
6 property to the transferor municipal corporation at such time
7 as all revenue bonds and other obligations of the Commission
8 incident to the real property so conveyed, have been paid in
9 full, and such Commission is hereby authorized to accept such
10 a conveyance.

11 (c) To demolish, repair, alter or improve any building
12 or buildings within the area or areas and to erect a new
13 building or buildings, improvement and other facilities
14 within the area or areas to provide space for the conduct of
15 the executive, legislative and judicial functions of
16 government, its various branches, departments and agencies
17 thereof and to provide buildings, improvements and other
18 facilities for use by local government in the furnishing of
19 essential governmental, health, safety and welfare services
20 to its citizens; to furnish and equip such building or
21 buildings, improvements and other facilities, and maintain
22 and operate them so as to effectuate the purposes of this
23 Act.

24 (d) To pave and improve streets within such area or
25 areas, and to construct, repair and install sidewalks,
26 sewers, waterpipes and other similar facilities and site
27 improvements within such area or areas and to provide for
28 adequate landscaping essential to the preparation of such
29 site or sites in accordance with the purposes of this Act.

30 (e) To make provisions for offstreet parking facilities.

31 (f) To operate, maintain, manage and to make and enter
32 into contracts for the operation, maintenance and management
33 of such buildings and other facilities and to provide rules
34 and regulations for the operation, maintenance and management

1 thereof.

2 (g) To employ and discharge without regard to any Civil
3 Services Act, engineering, architectural, construction, legal
4 and financial experts and such other employees as may be
5 necessary in its judgment to carry out the purposes of this
6 Act and to fix compensation for such employees, and enter
7 into contracts for the employment of any person, firm, or
8 corporation, and for professional services necessary or
9 desirable for the accomplishment of the objects and purposes
10 of the Commission and the proper administration, management,
11 protection and control of its property.

12 (h) To rent all or any part or parts of such building,
13 buildings, or other facilities to any municipal corporation
14 that organized or joined in the organization of the Public
15 Building Commission or to any branch, department, or agency
16 thereof, or to any branch, department, or agency of the State
17 or Federal government, or to any other state or any agency or
18 political subdivision of another state with which the
19 Commission has entered into an intergovernmental agreement or
20 contract under the Intergovernmental Cooperation Act, or to
21 any municipal corporation with which the Commission has
22 entered into an intergovernmental agreement or contract under
23 the Intergovernmental Cooperation Act, or to any other
24 municipal corporation, quasi municipal corporation, political
25 subdivision or body politic, or agency thereof, doing
26 business, maintaining an office, or rendering a public
27 service in such county for any period of time, not to exceed
28 30 years.

29 (i) To rent such space in such building or buildings as
30 from time to time may not be needed by any governmental
31 agency for such other purposes as the Board of Commissioners
32 may determine will best serve the comfort and convenience of
33 the occupants of such building or buildings, and upon such
34 terms and in such manner as the Board of Commissioners may

1 determine.

2 (j) To execute written leases evidencing the rental
3 agreements authorized in paragraphs (h) and (i) of this
4 Section.

5 (k) To procure and enter into contracts for any type of
6 insurance or indemnity against loss or damage to property
7 from any cause, including loss of use and occupancy, against
8 death or injury of any person, against employer's liability,
9 against any act of any member, officer or employee of the
10 Public Building Commission in the performance of the duties
11 of his office or employment or any other insurable risk, as
12 the Board of Commissioners in its discretion may deem
13 necessary.

14 (l) To accept donations, contributions, capital grants
15 or gifts from any individuals, associations, municipal and
16 private corporations and the United States of America, or any
17 agency or instrumentality thereof, for or in aid of any of
18 the purposes of this Act and to enter into agreements in
19 connection therewith.

20 (m) To borrow money from time to time and in evidence
21 thereof to issue and sell revenue bonds in such amount or
22 amounts as the Board of Commissioners may determine to
23 provide funds for the purpose of acquiring, erecting,
24 demolishing, improving, altering, equipping, repairing,
25 maintaining and operating buildings and other facilities and
26 to acquire sites necessary and convenient therefor and to pay
27 all costs and expenses incident thereto, including, but
28 without in any way limiting the generality of the foregoing,
29 architectural, engineering, legal and financing expense,
30 which may include an amount sufficient to meet the interest
31 charges on such revenue bonds during such period or periods
32 as may elapse prior to the time when the project or projects
33 may become revenue producing and for one year in addition
34 thereto; and to refund and refinance, from time to time,

1 revenue bonds so issued and sold, as often as may be deemed
2 to be advantageous by the Board of Commissioners.

3 (n) To enter into any agreement or contract with any
4 lessee, who, pursuant to the terms of this Act, is renting or
5 is about to rent from the Commission all or part of any
6 building or buildings or facilities, whereby under such
7 agreement or contract such lessee obligates itself to pay all
8 or part of the cost of maintaining and operating the premises
9 so leased. Such agreement may be included as a provision of
10 any lease entered into pursuant to the terms of this Act or
11 may be made the subject of a separate agreement or contract
12 between the Commission and such lessee. Notwithstanding any
13 contrary provision of the Property Tax Extension Limitation
14 Law, a lease entered into on or before October 1, 1991, by a
15 public building commission and a community college district
16 in a county that, on October 1, 1991, had a population of not
17 less than 300,000 and not more than 400,000, may be amended
18 to provide for the continuation of an annual payment in an
19 amount that is not greater than the maximum annual payment
20 under the lease on the effective date of this amendatory Act
21 of the 92nd General Assembly. For the purposes of Section 18
22 of this Act, the effective date of the amendment to the lease
23 is the same as the date of the original execution of that
24 lease.

25 (Source: P.A. 86-325; 86-1215; 87-1208.)

26 (50 ILCS 20/18) (from Ch. 85, par. 1048)

27 Sec. 18. Whenever, and as often as, a municipal
28 corporation having taxing power enters into a lease with a
29 Public Building Commission, the governing body of such
30 municipal corporation shall provide by ordinance or
31 resolution, as the case may be, for the levy and collection
32 of a direct annual tax sufficient to pay the annual rent
33 payable under such lease as and when it becomes due and

1 payable, or, if applicable, in the amount of the public
 2 building commission lease rental base levied for the lease. A
 3 certified copy of the lease of such municipal corporation and
 4 a certified copy of the tax levying ordinance or resolution,
 5 as the case may be, of such municipal corporation shall be
 6 filed in the office of the county clerk in each county in
 7 which any portion of the territory of such municipal
 8 corporation is situated, which certified copies shall
 9 constitute the authority for the county clerk or clerks, in
 10 each case, to extend the taxes annually necessary to pay the
 11 annual rent payable under such lease as and when it becomes
 12 due and payable, or, if applicable, in the amount of the
 13 public building commission lease rental base levied for the
 14 lease. No taxes shall be extended for any lease entered into
 15 after the effective date of this amendatory Act of 1993,
 16 however, until after a public hearing on the lease. The clerk
 17 or secretary of the governing body of the municipal
 18 corporation shall cause notice of the time and place of the
 19 hearing to be published at least once, at least 15 days
 20 before the hearing, in a newspaper published or having
 21 general circulation within the municipal corporation. If no
 22 such newspaper exists, the clerk or secretary shall cause the
 23 notice to be posted, at least 15 days before the hearing, in
 24 at least 10 conspicuous places within the municipal
 25 corporation. The notice shall be in the following form:

26 NOTICE OF PUBLIC HEARING ON LEASE between (name of the
 27 municipal corporation) and (name of the public building
 28 commission).

29 A public hearing regarding a lease between (name of the
 30 municipal corporation) and (name of the public building
 31 commission) will be held by (name of the governing body of
 32 the municipal corporation) on (date) at (time) at (location).
 33 The largest yearly rental payment set forth in the lease is
 34 (\$ amount). The maximum length of the lease is (years).

1 The purpose of the lease is (explain in 25 words or
2 less).

3 Dated (insert date). ~~this-----day-of---~~

4 By Order of (name of the governing body
5 of the Municipal Corporation)
6 /s/.....
7 Clerk or Secretary

8 At the hearing, all persons residing or owning property
9 in the municipal corporation shall have an opportunity to be
10 heard orally, in writing, or both.

11 Upon the filing of the certified copies of the lease and
12 the tax levying ordinance or resolution in the office of the
13 county clerk or clerks of the proper county or counties, it
14 shall be the duty of such county clerk or clerks to ascertain
15 the rate per cent which, upon the value of all property
16 subject to taxation within the municipal corporation, as that
17 property is assessed or equalized by the Department of
18 Revenue, will produce a net amount of not less than the
19 amount of the annual rent reserved in such lease, or, if
20 applicable, in the amount of the public building commission
21 lease rental base levied for the lease. The county clerk or
22 clerks shall thereupon, and thereafter annually during the
23 term of the lease, extend taxes against all of the taxable
24 property contained in that municipal corporation sufficient
25 to pay the annual rental reserved in such lease, or, if
26 applicable, in the amount of the public building commission
27 lease rental base levied for the lease. Such tax shall be
28 levied and collected in like manner with the other taxes of
29 such municipal corporation and shall be in addition to all
30 other taxes now or hereafter authorized to be levied by that
31 municipal corporation. This tax shall not be included within
32 any statutory limitation of rate or amount for that municipal
33 corporation but shall be excluded therefrom and be in
34 addition thereto and in excess thereof. If this tax is levied

1 after the year 1999, however, as part of a public building
 2 commission lease rental base, the tax is subject to
 3 limitation as to the amount of the public building commission
 4 lease rental base. The fund realized from such tax levy shall
 5 be set aside for the payment of the annual rent and shall not
 6 be disbursed for any other purpose until the annual rental
 7 has been paid in full. This Section shall not be construed
 8 to limit the power of the Commission to enter into leases
 9 with any municipal corporation whether or not the municipal
 10 corporation has the power of taxation. This Section shall not
 11 be construed to require taxes to be levied or extended in
 12 excess of the public building commission lease rental base,
 13 if applicable.

14 (Source: P.A. 87-1208; 87-1279; revised 1-10-00.)

15 Section 20. The Counties Code is amended by changing
 16 Sections 5-1006.5 and 5-1062.1 as follows:

17 (55 ILCS 5/5-1006.5)

18 Sec. 5-1006.5. Special County Retailers' Occupation Tax
 19 For Public Safety or Transportation.

20 (a) The county board of any county may impose a tax upon
 21 all persons engaged in the business of selling tangible
 22 personal property, other than personal property titled or
 23 registered with an agency of this State's government, at
 24 retail in the county on the gross receipts from the sales
 25 made in the course of business to provide revenue to be used
 26 exclusively for public safety or transportation purposes in
 27 that county, if a proposition for the tax has been submitted
 28 to the electors of that county and approved by a majority of
 29 those voting on the question. If imposed, this tax shall be
 30 imposed only in one-quarter percent increments. By
 31 resolution, the county board may order the proposition to be
 32 submitted at any election. If the tax is imposed for

1 transportation purposes, the county board must publish notice
 2 of the existence of its long-range highway transportation
 3 plan as required or described in Section 5-301 of the
 4 Illinois Highway Code and must make the plan publicly
 5 available prior to approval of the ordinance or resolution
 6 imposing the tax. The county clerk shall certify the
 7 question to the proper election authority, who shall submit
 8 the proposition at an election in accordance with the general
 9 election law.

10 (1) The proposition for public safety purposes
 11 shall be in substantially the following form:

12 "Shall (name of county) be authorized to impose a
 13 public safety tax at the rate of upon all persons
 14 engaged in the business of selling tangible personal
 15 property at retail in the county on gross receipts from
 16 the sales made in the course of their business to-be-used
 17 ~~for--crime-prevention,--detention,--and--other--public-safety~~
 18 purposes?"

19 For the purposes of the paragraph, "public safety
 20 purposes" means crime prevention, detention, fire
 21 fighting, police, medical, ambulance, or other emergency
 22 services.

23 Votes shall be recorded as "Yes" or "No".

24 (2) The proposition for transportation purposes
 25 shall be in substantially the following form:

26 "Shall (name of county) be authorized to impose a
 27 tax at the rate of (insert rate) upon all persons engaged
 28 in the business of selling tangible personal property at
 29 retail in the county on gross receipts from the sales
 30 made in the course of their business to be used for
 31 transportation purposes?

32 For the purposes of this paragraph, transportation
 33 purposes means construction, maintenance, operation, and
 34 improvements of public highways.

1 The votes shall be recorded as "Yes" or "No".

2 If a majority of the electors voting on the proposition
3 vote in favor of it, the county may impose the tax. A county
4 may not submit more than one proposition authorized by this
5 Section to the electors at any one time.

6 This additional tax may not be imposed on the sales of
7 food for human consumption that is to be consumed off the
8 premises where it is sold (other than alcoholic beverages,
9 soft drinks, and food which has been prepared for immediate
10 consumption) and prescription and non-prescription medicines,
11 drugs, medical appliances and insulin, urine testing
12 materials, syringes, and needles used by diabetics. The tax
13 imposed by a county under this Section and all civil
14 penalties that may be assessed as an incident of the tax
15 shall be collected and enforced by the Illinois Department of
16 Revenue and deposited into a special fund created for that
17 purpose. The certificate of registration that is issued by
18 the Department to a retailer under the Retailers' Occupation
19 Tax Act shall permit the retailer to engage in a business
20 that is taxable without registering separately with the
21 Department under an ordinance or resolution under this
22 Section. The Department has full power to administer and
23 enforce this Section, to collect all taxes and penalties due
24 under this Section, to dispose of taxes and penalties so
25 collected in the manner provided in this Section, and to
26 determine all rights to credit memoranda arising on account
27 of the erroneous payment of a tax or penalty under this
28 Section. In the administration of and compliance with this
29 Section, the Department and persons who are subject to this
30 Section shall (i) have the same rights, remedies, privileges,
31 immunities, powers, and duties, (ii) be subject to the same
32 conditions, restrictions, limitations, penalties, and
33 definitions of terms, and (iii) employ the same modes of
34 procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e,

1 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to
2 all provisions contained in those Sections other than the
3 State rate of tax), 2-15 through 2-70, 2a, 2b, 2c, 3 (except
4 provisions relating to transaction returns and quarter
5 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
6 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13
7 of the Retailers' Occupation Tax Act and Section 3-7 of the
8 Uniform Penalty and Interest Act as if those provisions were
9 set forth in this Section.

10 Persons subject to any tax imposed under the authority
11 granted in this Section may reimburse themselves for their
12 sellers' tax liability by separately stating the tax as an
13 additional charge, which charge may be stated in combination,
14 in a single amount, with State tax which sellers are required
15 to collect under the Use Tax Act, pursuant to such bracketed
16 schedules as the Department may prescribe.

17 Whenever the Department determines that a refund should
18 be made under this Section to a claimant instead of issuing a
19 credit memorandum, the Department shall notify the State
20 Comptroller, who shall cause the order to be drawn for the
21 amount specified and to the person named in the notification
22 from the Department. The refund shall be paid by the State
23 Treasurer out of the County Public Safety or Transportation
24 Retailers' Occupation Tax Fund.

25 (b) If a tax has been imposed under subsection (a), a
26 service occupation tax shall also be imposed at the same rate
27 upon all persons engaged, in the county, in the business of
28 making sales of service, who, as an incident to making those
29 sales of service, transfer tangible personal property within
30 the county as an incident to a sale of service. This tax may
31 not be imposed on sales of food for human consumption that is
32 to be consumed off the premises where it is sold (other than
33 alcoholic beverages, soft drinks, and food prepared for
34 immediate consumption) and prescription and non-prescription

1 medicines, drugs, medical appliances and insulin, urine
2 testing materials, syringes, and needles used by diabetics.
3 The tax imposed under this subsection and all civil penalties
4 that may be assessed as an incident thereof shall be
5 collected and enforced by the Department of Revenue. The
6 Department has full power to administer and enforce this
7 subsection; to collect all taxes and penalties due hereunder;
8 to dispose of taxes and penalties so collected in the manner
9 hereinafter provided; and to determine all rights to credit
10 memoranda arising on account of the erroneous payment of tax
11 or penalty hereunder. In the administration of, and
12 compliance with this subsection, the Department and persons
13 who are subject to this paragraph shall (i) have the same
14 rights, remedies, privileges, immunities, powers, and duties,
15 (ii) be subject to the same conditions, restrictions,
16 limitations, penalties, exclusions, exemptions, and
17 definitions of terms, and (iii) employ the same modes of
18 procedure as are prescribed in Sections 2 (except that the
19 reference to State in the definition of supplier maintaining
20 a place of business in this State shall mean the county), 2a,
21 2b, 2c, 3 through 3-50 (in respect to all provisions therein
22 other than the State rate of tax), 4 (except that the
23 reference to the State shall be to the county), 5, 7, 8
24 (except that the jurisdiction to which the tax shall be a
25 debt to the extent indicated in that Section 8 shall be the
26 county), 9 (except as to the disposition of taxes and
27 penalties collected), 10, 11, 12 (except the reference
28 therein to Section 2b of the Retailers' Occupation Tax Act),
29 13 (except that any reference to the State shall mean the
30 county), Section 15, 16, 17, 18, 19 and 20 of the Service
31 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
32 Interest Act, as fully as if those provisions were set forth
33 herein.

34 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their
2 serviceman's tax liability by separately stating the tax as
3 an additional charge, which charge may be stated in
4 combination, in a single amount, with State tax that
5 servicemen are authorized to collect under the Service Use
6 Tax Act, in accordance with such bracket schedules as the
7 Department may prescribe.

8 Whenever the Department determines that a refund should
9 be made under this subsection to a claimant instead of
10 issuing a credit memorandum, the Department shall notify the
11 State Comptroller, who shall cause the warrant to be drawn
12 for the amount specified, and to the person named, in the
13 notification from the Department. The refund shall be paid
14 by the State Treasurer out of the County Public Safety or
15 Transportation Retailers' Occupation Fund.

16 Nothing in this subsection shall be construed to
17 authorize the county to impose a tax upon the privilege of
18 engaging in any business which under the Constitution of the
19 United States may not be made the subject of taxation by the
20 State.

21 (c) The Department shall immediately pay over to the
22 State Treasurer, ex officio, as trustee, all taxes and
23 penalties collected under this Section to be deposited into
24 the County Public Safety or Transportation Retailers'
25 Occupation Tax Fund, which shall be an unappropriated trust
26 fund held outside of the State treasury. On or before the
27 25th day of each calendar month, the Department shall prepare
28 and certify to the Comptroller the disbursement of stated
29 sums of money to the counties from which retailers have paid
30 taxes or penalties to the Department during the second
31 preceding calendar month. The amount to be paid to each
32 county, and deposited by the county into its special fund
33 created for the purposes of this Section, shall be the amount
34 (not including credit memoranda) collected under this Section

1 during the second preceding calendar month by the Department
2 plus an amount the Department determines is necessary to
3 offset any amounts that were erroneously paid to a different
4 taxing body, and not including (i) an amount equal to the
5 amount of refunds made during the second preceding calendar
6 month by the Department on behalf of the county and (ii) any
7 amount that the Department determines is necessary to offset
8 any amounts that were payable to a different taxing body but
9 were erroneously paid to the county. Within 10 days after
10 receipt by the Comptroller of the disbursement certification
11 to the counties provided for in this Section to be given to
12 the Comptroller by the Department, the Comptroller shall
13 cause the orders to be drawn for the respective amounts in
14 accordance with directions contained in the certification.

15 In addition to the disbursement required by the preceding
16 paragraph, an allocation shall be made in March of each year
17 to each county that received more than \$500,000 in
18 disbursements under the preceding paragraph in the preceding
19 calendar year. The allocation shall be in an amount equal to
20 the average monthly distribution made to each such county
21 under the preceding paragraph during the preceding calendar
22 year (excluding the 2 months of highest receipts). The
23 distribution made in March of each year subsequent to the
24 year in which an allocation was made pursuant to this
25 paragraph and the preceding paragraph shall be reduced by the
26 amount allocated and disbursed under this paragraph in the
27 preceding calendar year. The Department shall prepare and
28 certify to the Comptroller for disbursement the allocations
29 made in accordance with this paragraph.

30 (d) For the purpose of determining the local
31 governmental unit whose tax is applicable, a retail sale by a
32 producer of coal or another mineral mined in Illinois is a
33 sale at retail at the place where the coal or other mineral
34 mined in Illinois is extracted from the earth. This

1 paragraph does not apply to coal or another mineral when it
2 is delivered or shipped by the seller to the purchaser at a
3 point outside Illinois so that the sale is exempt under the
4 United States Constitution as a sale in interstate or foreign
5 commerce.

6 (e) Nothing in this Section shall be construed to
7 authorize a county to impose a tax upon the privilege of
8 engaging in any business that under the Constitution of the
9 United States may not be made the subject of taxation by this
10 State.

11 (e-5) If a county imposes a tax under this Section, the
12 county board may, by ordinance, discontinue or lower the rate
13 of the tax. If the county board lowers the tax rate or
14 discontinues the tax, a referendum must be held in accordance
15 with subsection (a) of this Section in order to increase the
16 rate of the tax or to reimpose the discontinued tax.

17 (f) Beginning April 1, 1998, the results of any election
18 authorizing a proposition to impose a tax under this Section
19 or effecting a change in the rate of tax, or any ordinance
20 lowering the rate or discontinuing the tax, shall be
21 certified by the county clerk and filed with the Illinois
22 Department of Revenue either (i) on or before the first day
23 of April, whereupon the Department shall proceed to
24 administer and enforce the tax as of the first day of July
25 next following the filing; or (ii) on or before the first day
26 of October, whereupon the Department shall proceed to
27 administer and enforce the tax as of the first day of January
28 next following the filing.

29 (g) When certifying the amount of a monthly disbursement
30 to a county under this Section, the Department shall increase
31 or decrease the amounts by an amount necessary to offset any
32 miscalculation of previous disbursements. The offset amount
33 shall be the amount erroneously disbursed within the previous
34 6 months from the time a miscalculation is discovered.

1 (h) This Section may be cited as the "Special County
2 Occupation Tax For Public Safety or Transportation Law".

3 (i) For purposes of this Section, "public safety"
4 includes, but is not limited to, crime prevention, detention,
5 fire fighting, police, medical, ambulance, or other emergency
6 services. For the purposes of this Section, "transportation"
7 includes, but is not limited to, the construction,
8 maintenance, operation, and improvement of public highways
9 and any other purpose for which a county may expend funds
10 under the Illinois Highway Code.

11 (Source: P.A. 89-107, eff. 1-1-96; 89-718, eff. 3-7-97;
12 90-190, eff. 7-24-97; 90-267, eff. 7-30-97; 90-552, eff.
13 12-12-97; 90-562, eff. 12-16-97; 90-655, eff. 7-30-98;
14 90-689, eff. 7-31-98.)

15 (55 ILCS 5/5-1062.1) (from Ch. 34, par. 5-1062.1)
16 Sec. 5-1062.1. Stormwater management planning councils
17 in Cook County.

18 (a) Stormwater management planning in Cook County shall
19 be conducted as provided in Section 7h of the Metropolitan
20 Water Reclamation District Act. References in this Section
21 to the "District" mean the Metropolitan Water Reclamation
22 District of Greater Chicago.

23 The purpose of this Section is to create planning
24 councils, organized by watershed, to contribute to the
25 stormwater management planning process by advising the
26 Metropolitan Water Reclamation District of Greater Chicago
27 and representing the needs and interests of the members of
28 the public and the local governments included within their
29 respective watersheds. allow-management-and-mitigation-of-the
30 effects--of--urbanization--on--stormwater--drainage--in--Cook
31 County, and This Section applies only to Cook County. In
32 addition,--this-Section-is-intended-to-improve-stormwater-and
33 floodplain-management-in-Cook-County-by-the-following:

1 (1) ~~Setting minimum standards for floodplain and~~
2 ~~stormwater management.~~

3 (2) ~~Preparing plans for the management of~~
4 ~~floodplains and stormwater runoff, including the~~
5 ~~management of natural and man-made drainage ways.~~

6 (b) ~~The purpose of this Section shall be achieved by the~~
7 ~~following:~~

8 (1) ~~Creating 6~~ Stormwater management planning councils
9 shall be formed for each of the following according to the
10 established watersheds of the Chicago Metropolitan Area:
11 North Branch Chicago River, Lower Des Plaines Tributaries,
12 Cal-Sag Channel, Little Calumet River, Poplar Creek, and
13 Upper Salt Creek. In addition, a stormwater management
14 planning council shall be established for the combined sewer
15 areas of Cook County. Additional stormwater management
16 planning councils may be formed by the District Stormwater
17 ~~Management-Planning-Committee~~ for other watersheds within
18 Cook County.

19 Membership on the watershed councils shall consist of the
20 chief elected official, or his or her designee, from each
21 municipality and township within the watershed and the Cook
22 County Board President, or his or her designee, if
23 unincorporated area is included in the watershed. A
24 municipality or township shall be a member of more than one
25 watershed council if the corporate boundaries of that
26 municipality, or township extend entered into more than one
27 watershed, or if the municipality or township is served in
28 part by separate sewers and combined sewers.

29 Subcommittees of the stormwater management planning
30 councils may be established to assist the stormwater
31 management planning councils in performing their duties
32 ~~preparing and implementing a stormwater management plan.~~ The
33 councils may adopt bylaws to govern the functioning of the
34 stormwater management councils and subcommittees.

1 (2) Creating, by intergovernmental agreement, a
 2 county-wide Stormwater Management Planning Committee with its
 3 membership consisting of the Chairman of each of the
 4 watershed management councils, the Cook County Board
 5 President or his designee, and the Northeastern Illinois
 6 Planning Commission President or his designee.

7 (c) (3) The principal duties of the watershed planning
 8 councils shall be to advise the District on the development
 9 and implementation of the countywide develop-a stormwater
 10 management plan with respect to matters relating to their
 11 respective watersheds and to advise and represent the
 12 concerns of ~~for the watershed area and to recommend the plan~~
 13 ~~for adoption to~~ the units of local government in the
 14 watershed area. The councils shall meet at least quarterly
 15 and shall hold at least one public hearing during the
 16 preparation of the plan. ~~Adoption of the watershed plan~~
 17 ~~shall be by each municipality in the watershed and by vote of~~
 18 ~~the County Board.~~

19 (d) (4) The District principal duty of the county-wide
 20 Stormwater Management Planning Committee shall give careful
 21 consideration to the recommendations and concerns of the
 22 watershed planning councils throughout the planning process,
 23 and shall ~~be to coordinate the 6 watershed plans as developed~~
 24 ~~and to~~ coordinate the planning process with the adjoining
 25 counties to ensure that recommended stormwater projects will
 26 have no significant adverse impact on the levels or flows of
 27 stormwater in the inter-county watershed or on the capacity
 28 of existing and planned stormwater retention facilities. The
 29 District Committee shall identify in an annual published
 30 report steps taken by the District to accommodate the
 31 concerns and recommendations of the watershed planning
 32 councils. ~~Committee to coordinate the development of plan~~
 33 ~~recommendations with adjoining counties. The Committee shall~~
 34 ~~also publish a coordinated stormwater document of all~~

1 activity-in-the-Cook-County-area-and-agreed-upon-stormwater
2 planning-standards.

3 (5) The stormwater management planning committee shall
4 submit the coordinated watershed plans to the Office of Water
5 Resources of the Department of Natural Resources and to the
6 Northeastern Illinois Planning Commission for review and
7 recommendation. The Office and the Commission, in reviewing
8 the plan, shall consider those factors as impact on the level
9 of flows in the rivers and streams and the cumulative effects
10 of stormwater discharges on flood levels. The review
11 comments and recommendations shall be submitted to the
12 watershed councils for consideration.

13 (e) (6) The stormwater management planning councils
14 committee may recommend rules and regulations to the District
15 watershed councils governing the location, width, course, and
16 release rates of all stormwater runoff channels, streams, and
17 basins in their respective watersheds the county.

18 (f) (7) The Northwest Municipal Conference, the South
19 Suburban Mayors and Managers Association, and the West
20 Central Municipal Conference shall be responsible for the
21 coordination of the planning councils created under this
22 Section.

23 (Source: P.A. 88-649, eff. 9-16-94; 89-445, eff. 2-7-96.)

24 Section 21. The Township Code is amended by changing
25 Section 200-12 and by adding Sections 200-13 and 200-14 as
26 follows:

27 (60 ILCS 1/200-12)

28 Sec. 200-12. Tax increase; referendum.

29 (a) A township with a population of less than 100,000
30 may levy taxes at a rate in excess of 0.02% of the value of
31 all taxable property within the township as equalized or
32 assessed by the Department of Revenue if the increase is

1 approved by the voters as provided in this Section. The
2 township board may, by ordinance, place the question of
3 whether the tax rate of the township should be increased from
4 0.02% to 0.125% for fire protection, rescue, and emergency
5 vehicles and equipment on the ballot at any election. The
6 township board shall certify the question to the proper
7 election officials, who shall submit the question at an
8 election in accordance with the general election law. The
9 question shall be in the following form.

10 Shall the maximum allowable tax rate for the (name
11 of township) Township, be increased from 0.02% to 0.125%
12 of the value of all taxable property within the township
13 as equalized or assessed by the Department of Revenue for
14 fire protection, rescue, and emergency vehicles and
15 equipment?

16 The votes shall be recorded as "Yes" or "No".

17 The result of the referendum shall be entered upon the
18 records of the township. If a majority of the voters at the
19 election vote in favor of the proposition, the township may
20 levy taxes annually at a tax extendable rate not to exceed
21 0.125% of the value of all taxable property within the
22 township as equalized or assessed by the Department of
23 Revenue.

24 A referendum held under this Section shall be conducted
25 in accordance with the Election Code.

26 (b) The township board may levy the taxes at a rate in
27 excess of 0.125% but not in excess of 0.40% of the value of
28 all taxable property within the township as equalized or
29 assessed by the Department of Revenue. The tax may not be
30 levied until the question of levying the tax has been
31 submitted to the electors of the township at a regular
32 election and approved by a majority of the electors voting on
33 the question. The township board shall certify the question
34 to the proper election officials, who shall submit the

1 question at an election in accordance with the general
2 election law. The proposition shall be in substantially the
3 following form:

4 Shall the maximum allowable tax rate for the (insert
5 name of township) township fire department be increased
6 from 0.125% to 0.40% of the value of all taxable property
7 within the township as equalized or assessed by the
8 Department of Revenue?

9 The votes shall be recorded as "Yes" or "No".

10 The results of the referendum shall be entered upon the
11 records of the township. If a majority of the electors
12 voting on the question vote in the affirmative, the township
13 board may thereafter levy the tax.

14 (Source: P.A. 90-296, eff. 8-1-97.)

15 (60 ILCS 1/200-13 new)

16 Sec. 200-13. Board authority. The township board of any
17 township operating a fire department has the power and it is
18 its legal duty and obligation to provide as nearly adequate
19 protection from fire for all persons and property within the
20 township as possible and to prescribe necessary regulations
21 for the prevention and control of fire within the township.
22 The township board may provide and maintain life saving and
23 rescue equipment, services, and facilities, including
24 emergency ambulance service. Except in cities having a
25 population of 500,000 or more inhabitants and except in
26 municipalities in which fire prevention codes have been
27 adopted, the township board has the express power to adopt
28 and enforce fire prevention codes and standards parallel to
29 national standards.

30 (60 ILCS 1/200-14 new)

31 Sec. 200-14. Fire department regulations and rules. A
32 township providing fire protection services on the effective

1 date of this amendatory Act of the 92nd General Assembly
2 shall be held to the standard of Sections 16.01 through 17 of
3 the Fire Protection District Act, substituting "township"
4 where "fire protection district" is indicated.

5 Section 22. The Cook County Forest Preserve District Act
6 is amended by changing Sections 42 and 44.1 and by adding
7 Section 21.2 as follows:

8 (70 ILCS 810/21.2 new)

9 Sec. 21.2. Indebtedness of district; additional bonds.

10 For the purpose of making capital improvements to any land
11 acquired or to be acquired by the district and repairs,
12 reconstruction, rehabilitation, or renovation in connection
13 with any buildings of the district or to acquire equipment
14 for the district, the corporate authorities of the forest
15 preserve district in which the improvements or buildings are
16 maintained may from time to time incur indebtedness and issue
17 bonds therefor in amounts not exceeding, in the aggregate,
18 \$50,000,000. The bonds shall bear interest at not more than
19 the maximum rate provided by law and may mature up to 30
20 years from the date thereof. A resolution authorizing the
21 issuance of bonds under this Section may be made effective
22 without the submission thereof to the voters of the district
23 for approval.

24 All moneys received from the issuance of bonds as
25 provided for in this Section shall be set apart in a separate
26 fund by the district treasurer and shall be used only for the
27 purposes set forth in this Section.

28 The corporate authorities of the district shall provide
29 for the levy of a direct annual tax upon all the taxable
30 property in the district, sufficient to pay and discharge the
31 principal of the bonds at maturity and to pay the interest
32 thereon as it falls due. This tax shall be levied and

1 collected in like manner with the general taxes of the forest
 2 preserve district and shall be in addition to the maximum of
 3 all other taxes and tax rates that the district is or may be
 4 authorized to levy.

5 (70 ILCS 810/42) (from Ch. 96 1/2, par. 6445)

6 Sec. 42. For the purpose of making capital improvements
 7 and major repairs in connection with a zoological park, the
 8 corporate authorities of the forest preserve district in
 9 which such park is maintained may from time to time incur an
 10 indebtedness and issue bonds therefor ~~on or before~~ December
 11 ~~31, 1998~~ in amounts not exceeding in the aggregate
 12 \$52,640,000 ~~\$27,640,000~~. Such bonds shall bear interest at
 13 not more than the maximum rate provided by law and may mature
 14 up to 30 years from the date thereof. A resolution
 15 authorizing the issuance of bonds under this Section may be
 16 made effective without the submission thereof to the voters
 17 of the district for approval.

18 All moneys received from the issuance of bonds as
 19 provided in this Section shall be set apart in a separate
 20 fund by the district treasurer and shall be used only for the
 21 purposes set forth in this Section.

22 The corporate authorities of such district shall provide
 23 for the levy of a direct annual tax upon all the taxable
 24 property in such district, sufficient to pay and discharge
 25 the principal of such bonds at maturity and to pay the
 26 interest thereon as it falls due. This tax shall be levied
 27 and collected in like manner with the general taxes of the
 28 forest preserve district and shall be in addition to the
 29 maximum of all other taxes and tax rates which the district
 30 is or may be authorized to levy.

31 (Source: P.A. 89-449, eff. 6-1-96.)

32 (70 ILCS 810/44.1) (from Ch. 96 1/2, par. 6447.1)

1 Sec. 44.1. For the purpose of making capital
2 improvements in connection with botanical gardens, the
3 corporate authorities of the forest preserve district in
4 which such gardens are maintained may incur an indebtedness
5 and issue bonds therefor in amounts not exceeding in the
6 aggregate \$32,000,000 ~~\$7,000,000~~. Such bonds shall bear
7 interest at not more than the maximum rate provided by law
8 and shall mature within 20 years from the date thereof. The
9 resolution authorizing this issuance of bonds may be made
10 effective without the submission thereof to the voters of the
11 district for approval.

12 All moneys received from the issuance of bonds as
13 provided in this Section shall be set apart in a separate
14 fund by the district treasurer and shall be used only for the
15 purposes set forth in this Section.

16 The corporate authorities of such district shall provide
17 for the levy of a direct annual tax upon all the taxable
18 property in such district, sufficient to pay and discharge
19 the principal of such bonds at maturity and to pay the
20 interest thereon as it falls due. This tax shall be levied
21 and collected in like manner with the general taxes of the
22 forest preserve district and shall be in addition to the
23 maximum of all other taxes and tax rates which the district
24 is or may be authorized to levy.

25 (Source: P.A. 85-1421.)

26 Section 25. The Metropolitan Water Reclamation District
27 Act is amended by adding Section 7h as follows:

28 (70 ILCS 2605/7h new)

29 Sec. 7h. Stormwater management.

30 (a) Stormwater management in Cook County shall be under
31 the general supervision of the Metropolitan Water Reclamation
32 District of Greater Chicago. The District has the authority

1 to plan, manage, implement, and finance activities relating
2 to stormwater management in Cook County. The authority of
3 the District with respect to stormwater management extends
4 throughout Cook County and is not limited to the area
5 otherwise within the territory and jurisdiction of the
6 District under this Act.

7 For the purposes of this Section, the term "stormwater
8 management" includes, without limitation, the management of
9 floods and floodwaters.

10 (b) The District may utilize the resources of
11 cooperating local watershed councils (including the
12 stormwater management planning councils created under Section
13 5-1062.1 of the Counties Code), councils of local
14 governments, the Northeastern Illinois Planning Commission,
15 and similar organizations and agencies. The District may
16 provide those organizations and agencies with funding, on a
17 contractual basis, for providing information to the District,
18 providing information to the public, or performing other
19 activities related to stormwater management.

20 The District may enter into agreements with responsible
21 agencies in adjoining counties for the purpose of
22 accommodating planning activities on a watershed basis.

23 The District may enter into intergovernmental agreements
24 with Cook County or other units of local government that are
25 located in whole or in part outside the District for the
26 purpose of implementing the stormwater management plan and
27 providing stormwater management services in areas not
28 included within the territory of the District.

29 (c) The District shall prepare and adopt by ordinance a
30 countywide stormwater management plan for Cook County. The
31 countywide plan may incorporate one or more separate
32 watershed plans.

33 Prior to adopting the countywide stormwater management
34 plan, the District shall hold at least one public hearing

1 thereon and shall afford interested persons an opportunity to
2 be heard.

3 (d) The District may prescribe by ordinance reasonable
4 rules and regulations for floodplain and stormwater
5 management and for governing the location, width, course, and
6 release rate of all stormwater runoff channels, streams, and
7 basins in Cook County, in accordance with the adopted
8 stormwater management plan. These rules and regulations
9 shall, at a minimum, meet the standards for floodplain
10 management established by the Office of Water Resources of
11 the Department of Natural Resources and the requirements of
12 the Federal Emergency Management Agency for participation in
13 the National Flood Insurance Program.

14 (e) The District may impose fees on areas outside the
15 District but within Cook County to mitigate the effects of
16 increased stormwater runoff resulting from new development.
17 The fees shall not exceed the cost of satisfying the onsite
18 stormwater retention or detention requirements of the adopted
19 stormwater management plan. The fees shall be used to
20 finance activities undertaken by the District or units of
21 local government within the District to mitigate the effects
22 of urban stormwater runoff by providing regional stormwater
23 retention or detention facilities, as identified in the plan.
24 All such fees collected by the District shall be held in a
25 separate fund.

26 (f) Amounts realized from the tax levy for stormwater
27 management purposes authorized in Section 12 may be used by
28 the District for implementing this Section and for the
29 development, design, planning, construction, operation, and
30 maintenance of regional stormwater facilities provided for in
31 the stormwater management plan.

32 The proceeds of any tax imposed under Section 12 for
33 stormwater management purposes and any revenues generated as
34 a result of the ownership or operation of facilities or land

1 acquired with the proceeds of taxes imposed under Section 12
2 for stormwater management purposes shall be held in a
3 separate fund and used either for implementing this Section
4 or to abate those taxes.

5 (g) The District may plan, implement, finance, and
6 operate regional stormwater management projects in accordance
7 with the adopted countywide stormwater management plan.

8 The District shall provide for public review and comment
9 on proposed stormwater management projects. The District
10 shall conform to State and federal requirements concerning
11 public information, environmental assessments, and
12 environmental impacts for projects receiving State or federal
13 funds.

14 The District may issue bonds under Section 9.6a of this
15 Act for the purpose of funding stormwater management
16 projects.

17 The District shall not use Cook County Forest Preserve
18 District land for stormwater or flood control projects
19 without the consent of the Forest Preserve District.

20 (h) Upon the creation and implementation of a county
21 stormwater management plan, the District may petition the
22 circuit court to dissolve any or all drainage districts
23 created pursuant to the Illinois Drainage Code or predecessor
24 Acts that are located entirely within the District.

25 However, any active drainage district implementing a plan
26 that is consistent with and at least as stringent as the
27 county stormwater management plan may petition the District
28 for exception from dissolution. Upon filing of the petition,
29 the District shall set a date for hearing not less than 2
30 weeks, nor more than 4 weeks, from the filing thereof, and
31 the District shall give at least one week's notice of the
32 hearing in one or more newspapers of general circulation
33 within the drainage district, and in addition shall cause a
34 copy of the notice to be personally served upon each of the

1 trustees of the drainage district. At the hearing, the
2 District shall hear the drainage district's petition and
3 allow the drainage district trustees and any interested
4 parties an opportunity to present oral and written evidence.
5 The District shall render its decision upon the petition for
6 exception from dissolution based upon the best interests of
7 the residents of the drainage district. In the event that
8 the exception is not allowed, the drainage district may file
9 a petition with the circuit court within 30 days of the
10 decision. In that case, the notice and hearing requirements
11 for the court shall be the same as provided in this
12 subsection for the petition to the District. The court shall
13 render its decision of whether to dissolve the district based
14 upon the best interests of the residents of the drainage
15 district.

16 The dissolution of a drainage district shall not affect
17 the obligation of any bonds issued or contracts entered into
18 by the drainage district nor invalidate the levy, extension,
19 or collection of any taxes or special assessments upon the
20 property in the former drainage district. All property and
21 obligations of the former drainage district shall be assumed
22 and managed by the District, and the debts of the former
23 drainage district shall be discharged as soon as practicable.

24 If a drainage district lies only partly within the
25 District, the District may petition the circuit court to
26 disconnect from the drainage district that portion of the
27 drainage district that lies within the District. The
28 property of the drainage district within the disconnected
29 area shall be assumed and managed by the District. The
30 District shall also assume a portion of the drainage
31 district's debt at the time of disconnection, based on the
32 portion of the value of the taxable property of the drainage
33 district which is located within the area being disconnected.

34 A drainage district that continues to exist within Cook

1 County shall conform its operations to the countywide
2 stormwater management plan.

3 (i) The District may assume responsibility for
4 maintaining any stream within Cook County.

5 (j) The District may, after 10 days written notice to
6 the owner or occupant, enter upon any lands or waters within
7 the county for the purpose of inspecting stormwater
8 facilities or causing the removal of any obstruction to an
9 affected watercourse. The District shall be responsible for
10 any damages occasioned thereby.

11 (k) The District shall report to the public annually on
12 its activities and expenditures under this Section and the
13 adopted countywide stormwater management plan.

14 (l) The powers granted to the District under this
15 Section are in addition to the other powers granted under
16 this Act. This Section does not limit the powers of the
17 District under any other provision of this Act or any other
18 law.

19 (m) This Section does not affect the power or duty of
20 any unit of local government to take actions relating to
21 flooding or stormwater, so long as those actions conform with
22 this Section and the plans, rules, and ordinances adopted by
23 the District under this Section.

24 A home rule unit located in whole or in part in Cook
25 County (other than a municipality with a population over
26 1,000,000) may not regulate stormwater management or planning
27 in Cook County in a manner inconsistent with this Section or
28 the plans, rules, and ordinances adopted by the District
29 under this Section; provided, within a municipality with a
30 population over 1,000,000, the stormwater management planning
31 program of Cook County shall be conducted by that
32 municipality or, to the extent provided in an
33 intergovernmental agreement between the municipality and the
34 District, by the District pursuant to this Section; provided

1 further that the power granted to such municipality shall not
2 be inconsistent with existing powers of the District.
3 Pursuant to paragraph (i) of Section 6 of Article VII of the
4 Illinois Constitution, this Section specifically denies and
5 limits the exercise of any power that is inconsistent with
6 this Section by a home rule unit that is a county with a
7 population of 1,500,000 or more or is located, in whole or in
8 part, within such a county, other than a municipality with a
9 population over 1,000,000.

10 (70 ILCS 2605/12) (from Ch. 42, par. 332)

11 Sec. 12. The board of commissioners annually may levy
12 taxes for corporate purposes upon property within the
13 territorial limits of such sanitary district, the aggregate
14 amount of which, exclusive of the amount levied for (a) the
15 payment of bonded indebtedness and the interest on bonded
16 indebtedness (b) employees' annuity and benefit purposes (c)
17 construction purposes, and (d) for the purpose of
18 establishing and maintaining a reserve fund for the payment
19 of claims, awards, losses, judgments or liabilities which
20 might be imposed on such sanitary district under the Workers'
21 Compensation Act or the Workers' Occupational Diseases Act,
22 and any claim in tort, including but not limited to, any
23 claim imposed upon such sanitary district under the Local
24 Governmental and Governmental Employees Tort Immunity Act,
25 and for the repair or replacement of any property owned by
26 such sanitary district which is damaged by fire, flood,
27 explosion, vandalism or any other peril, natural or manmade,
28 shall not exceed the sum produced by extending the rate of
29 .46% for each of the years year 1979 through 2001 and by
30 extending the rate of 0.41% for the year 2002 and each year
31 thereafter, upon the assessed valuation of all taxable
32 property within the sanitary district as equalized and
33 determined for State and local taxes.

1 In addition, for stormwater management purposes,
2 including but not limited to those provided in subsection (f)
3 of Section 7h, the board of commissioners may levy taxes for
4 the year 2002 and each year thereafter at a rate not to
5 exceed 0.05% of the assessed valuation of all taxable
6 property within the district as equalized and determined for
7 State and local taxes.

8 And In addition thereto, for construction purposes as
9 defined in Section 5.2 of this Act, the board of
10 commissioners may levy taxes for the year 1985 and each year
11 thereafter which shall be at a rate not to exceed .10% of the
12 assessed valuation of all taxable property within the
13 sanitary district as equalized and determined for State and
14 local taxes. Amounts realized from taxes so levied for
15 construction purposes shall be limited for use to such
16 purposes and shall not be available for appropriation or used
17 to defray the cost of repairs to or expense of maintaining or
18 operating existing or future facilities, but such
19 restrictions, however, shall not apply to additions,
20 alterations, enlargements, and replacements which will add
21 appreciably to the value, utility, or the useful life of said
22 facilities.

23 Such rates shall be extended against the assessed
24 valuation of the taxable property within the corporate limits
25 as the same shall be assessed and equalized for the county
26 taxes for the year in which the levy is made and said board
27 shall cause the amount to be raised by taxation in each year
28 to be certified to the county clerk on or before the
29 thirtieth day of March; provided, however, that if during the
30 budget year the General Assembly authorizes an increase in
31 such rates, the board of commissioners may adopt a
32 supplemental levy and shall make such certification to the
33 County Clerk on or before the thirtieth day of December.

34 For the purpose of establishing and maintaining a reserve

1 fund for the payment of claims, awards, losses, judgments or
2 liabilities which might be imposed on such sanitary district
3 under the Workers' Compensation Act or the Workers'
4 Occupational Diseases Act, and any claim in tort, including
5 but not limited to, any claim imposed upon such sanitary
6 district under the Local Governmental and Governmental
7 Employees Tort Immunity Act, and for the repair or
8 replacement, where the cost thereof exceeds the sum of
9 \$10,000, of any property owned by such sanitary district
10 which is damaged by fire, flood, explosion, vandalism or any
11 other peril, natural or man-made, such sanitary district may
12 also levy annually upon all taxable property within its
13 territorial limits a tax not to exceed .005% of the assessed
14 valuation of said taxable property as equalized and
15 determined for State and local taxes; provided, however, the
16 aggregate amount which may be accumulated in such reserve
17 fund shall not exceed .05% of such assessed valuation.

18 All taxes so levied and certified shall be collected and
19 enforced in the same manner and by the same officers as State
20 and county taxes, and shall be paid over by the officer
21 collecting the same to the treasurer of the sanitary
22 district, in the manner and at the time provided by the
23 general revenue law. No part of the taxes hereby authorized
24 shall be used by such sanitary district for the construction
25 of permanent, fixed, immovable bridges across any channel
26 constructed under the provisions of this Act. All bridges
27 built across such channel shall not necessarily interfere
28 with or obstruct the navigation of such channel, when the
29 same becomes a navigable stream, as provided in Section 24 of
30 this Act, but such bridges shall be so constructed that they
31 can be raised, swung or moved out of the way of vessels,
32 tugs, boats or other water craft navigating such channel.
33 Nothing in this Act shall be so construed as to compel said
34 district to maintain or operate said bridges, as movable

1 bridges, for a period of 9 years from and after the time when
2 the water has been turned into said channel pursuant to law,
3 unless the needs of general navigation of the Des Plaines and
4 Illinois Rivers, when connected by said channel, sooner
5 require it. In levying taxes the board of commissioners, in
6 order to produce the net amount required by the levies for
7 payment of bonds and interest thereon, shall include an
8 amount or rate estimated to be sufficient to cover losses in
9 collection of taxes, the cost of collecting taxes, abatements
10 in the amount of such taxes as extended on the collector's
11 books and the amount of such taxes collection of which will
12 be deferred; the amount so added for the purpose of producing
13 the net amount required shall not exceed any applicable
14 maximum tax rate or amount.

15 (Source: P.A. 84-630.)

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