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# Legislator's Guide to Local Governments in Illinois

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## SPECIAL DISTRICTS



*Illinois Commission on Intergovernmental Cooperation*

Legislator's Guide  
to Local Governments in Illinois

**SPECIAL DISTRICTS**

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*Prepared by the*

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## PREFACE

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This guide is intended to serve as an overview of special districts in Illinois. It is not intended to be a statement of all existing laws as they relate to special districts. Instead, citations are provided so that the reader can consult the Illinois Compiled Statutes for the exact language used. Given the difficulty of interpreting state statutes and attempting to summarize complex details, errors may still exist. It is hoped the readers will bring any discrepancies to the attention of the staff.

By compiling this information, the Commission has attempted to identify a universe of Illinois special districts and to clarify service delivery responsibilities among the various types. It is hoped that this guide will provide a useful resource for legislations and other officials involved in making decisions affecting local governments and, ultimately, will assist in improving state and local coordination in providing essential public services.

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## INTRODUCTION

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With over 6800 independent governmental units in operation, Illinois has the distinction of having more local governments than any other state. According to the latest information available from the U.S. Census Bureau, Illinois has 102 counties, 1,433 townships, 1,288 municipalities, 944 school districts, and 3,068 independent special districts. While the Illinois Constitution establishes the basic framework for local governments, the actual authorization for establishment and organization of such units is provided in the Illinois Compiled Statutes.

Local governments are key partners in our intergovernmental system. They maintain and enhance the quality of life of Illinois residents by providing vital public services. Police, fire, sewer, water, emergency, and road services are among the most visible, but by no means the only services they provide. Local governments are finding themselves squeezed by increasing demands for services at a time when both federal and state aid is declining, and resistance to local tax increases is growing. Many local governments are looking to the state for relief.

In order to determine the best course of action, state policy makers need to know as much as possible about local government operations. This guide is part of the Commission's ongoing mission to provide the reader with a glimpse at the internal structure of local government in Illinois. This guide covers special districts, the most numerous and least understood of all local governments. The guide provides information on the establishment, dissolution, governance, powers, and financing of special districts. It also includes a tentative listing of the districts by county.

### **Special Districts**

Special Districts differ from general-purpose governments such as counties and municipalities in that they provide a single service or group of services. The functions they undertake range from basic services such as fire protection and water supply to more quality-of-life enhancing services like historic preservation and mosquito abatement.

The delegates of the 1970 Illinois Constitutional Convention sought to put the brakes on the increase in the number of special districts by lifting tax limitations on certain municipalities and counties through home rule powers and by promoting intergovernmental cooperation. They reasoned that tax limitations prevented municipalities, and in some cases counties, from providing services the public wanted, thus giving rise to the creation of special districts. Moreover, they believed intergovernmental cooperation would ultimately save money. In spite of the home rule powers granted to larger municipalities and Cook County, and the Intergovernmental Cooperation powers contained in the Constitution later reinforced by law, the proliferation continued.

Since Illinois has more local governments than any other state, it's hardly surprising that it also has more special districts, although it is difficult to fix the precise number. Not only do the numbers change each year, there is no standardized method of keeping track of the total. Two agencies tally special districts in Illinois, the Department of Revenue and the Office of the Comptroller, but each uses a different methodology because they use the data for different purposes. The Department of Revenue counts only taxing districts, which numbered 2,926 for FY 2001. The Office of Comptroller counts special districts that file annual reports or audits, which came to 4,689 in FY 2001.

The U.S. Census Bureau reported 3,068 special districts in Illinois in 1997, the last year for which their data are available. As defined by the Bureau, special districts are "limited purpose governmental units that have

significant fiscal and administrative autonomy from general purpose governments.” This definition results in a slightly higher count than either the Comptroller or the Department of Revenue lists because in addition to taxing districts, the Census Bureau includes districts such as housing authorities, public housing commissions, interstate road and bridge commissions and various other units that may not have the authority to levy property taxes.

Census Bureau data do, however, provide a useful method of comparison with other states. Illinois has the largest number of special districts with 3,068. California comes closest to matching Illinois with 3,010, but the state contains more territory and has a larger population than Illinois. Texas, with 2182, ranks a distant third according to Census Bureau, and is the only other state with more than 2,000 special districts. Indiana (1,236) and Missouri (1,497) are roughly comparable Midwestern states, yet neither have half of the total special districts in Illinois. In fact Cook County, with 244 special districts, according to the Census Bureau, has more special districts than 10 individual U.S. states, or the combined total of special districts in Alaska, Louisiana, Vermont, and Rhode Island.

## **Methodology**

The list of districts at the end of each section of special districts is based on a compilation of three separate and distinct lists: those compiled by the U.S. Census Bureau, the Illinois Department of Revenue, and the Office of the Illinois Comptroller. Each of these lists has built-in strengths and weaknesses for our purposes. Rather than select just one of these lists, we have combined them in order to provide the most comprehensive list possible. Comprehensive does not mean however that the list is 100 percent complete or accurate. Past Commission research projects have disclosed that a small number of special districts exist only on paper, whether defunct but not disbanded or authorized but never organized, some districts remain on the books without apparent activity.

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## USING THIS GUIDE

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<b>OVERVIEW</b>	Briefly summarizes the powers and responsibilities of the district, its governance structure, and its authority to levy taxes and issue bonds.
<b>STATUTE</b>	Specifies the pertinent chapter and paragraphs in the 2000 Illinois Compiled Statutes that relate to the particular special district under consideration. Under each heading in the first column is the paragraph citation containing the statute relating to that particular section.
<b>CITATION</b>	<b>Effective Date:</b> Indicates the effective date of legislation establishing the district.
<b>ESTABLISHMENT</b>	<b>Request:</b> Specifies any stipulations, such as general boundaries or population, which are necessary for incorporation. Usually a petition must be filed by a specified number or percentage of the legal voters residing in the proposed district. <b>Procedure:</b> Identifies any governmental entity that must be notified of the request to form a special district and the process involved to determine if the proposed district meets the provisions of the establishment legislation that governs the district. In most cases, a petition is filed with the circuit court of the county in which all or most of the district is located and a hearing is held. <b>Authorization:</b> Specifies how the establishment of a district is ratified. Usually, the proposed district must be approved by a referendum of the voters, but there are some exceptions where the circuit court has such authority. <b>Annexation:</b> Describes how additional territory can be added to a district.
<b>DISSOLUTION</b>	<b>Request:</b> Describes the petition, ordinance, or resolution that is required to start the process of dissolving a district. <b>Procedure:</b> Identifies any governmental entity that must be notified of the request to dissolve a special district and the process involved to determine if the proposed dissolution meets the provisions of the act that governs the district. In most cases, a petition is filed with the circuit court of the county in which all or most of the district is located and a hearing is held. <b>Authorization:</b> Specifies the final phase of approval to dissolve a special district including any provisions for the distribution of property and monies. Usually the dissolution must be approved by a referendum of the voters but some exceptions exist. <b>Disconnection:</b> Describes how territory within the boundaries of a district may be disconnected from the district.
<b>GOVERNANCE</b>	<b>Governing Body:</b> Specifies the type of governing body that oversees the functions of the district; almost all of the districts have a board of some kind. <b>Members:</b> Designates the number of persons allowed to serve on the board, the length of their term of office, and the amount of compensation they may receive. <b>Selection:</b> Describes the appointment or election process that is used to select board members and, where applicable, the apportionment of board representation by geography or population <b>Key Officials:</b> Lists the main officers chosen to serve on the board and the method of selection. The majority of officers are elected or appointed from among the board members.
<b>POWERS</b>	Summarizes the unique or special powers of the district. All of the districts share many of the same basic powers. The various governing boards may enact ordinances, rules, and regulations to carry out their various duties, and most have police powers to enforce those rules. In most cases, the board controls all the property and expenditures of the district, and may impose fines and collect gifts. Some have the power to levy taxes and issue bonds.

**REVENUE**

**Corporate Tax:** Specifies the entity or process that authorizes the tax and rate limit. This tax is levied against the property of the district and is used for general purposes by the district. Other taxes that can be levied by various districts are listed after the corporate tax for each district.

**Bonds and Interest Tax:** Specifies the entity or process that authorizes the tax and any rate limit. This tax is used to pay the principal and interest on general obligation bonds issued by the district.

**Tax Anticipation Warrants:** Indicates if there is any provision for the district to use this method of financing. Some districts that do not have enough money to pay all the necessary expenses may issue warrants for up to a certain percentage of the levy in anticipation of revenue from taxes already levied.

**Other Revenue:** Includes any other method the district may use to raise revenue, including user fees.

**DEBT  
MANAGEMENT**

**Revenue Bonds:** Specifies the entity or process that authorizes the bonds; the indebtedness limit, and maturity timelines.

**General Obligation Bonds:** Specifies the entity or process that authorizes the bonds; the indebtedness limit, and mature timelines. Other bonds that may be issued by different districts are listed after the general obligation bonds for each district.

**Other Debt:** Includes any other means the district uses to manage debt, such as special funds, borrowing and bond anticipation notes.

**Total Debt Limit:** Specifies the percent of the district's Equalized Assessed Valuation (EAV) that total debt may not exceed.

**FISCAL  
PROCEDURE**

**Fiscal Year:** Specifies the fiscal year on which the district operates if specified in the statute.

**Financial Reports:** Denotes whether the board is required to do an annual report or conduct an annual audit and with which governmental entity they must file.



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## AIRPORT AUTHORITIES

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<b>OVERVIEW</b>	Municipal airport authorities are charged with the establishment, maintenance and operation of safe, adequate and necessary public airports and public airport facilities within the state. Authorities are governed by boards of commissioners and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 5/1 – 5/21</i> <b>Effective Date:</b> July 1, 1945
<b>ESTABLISHMENT</b> <i>70 ILCS 5/2 to 5/5</i>	<b>Request:</b> An authority may be established in areas that are contiguous, have a population of not less than 5,000, contain at least one or more municipalities, and are not currently included in an airport authority or do not have within their corporate limits public airports. Authorities may be established in counties with a population greater than 600,000 but less than three million that are adjacent to a county with a population of at least one million. An authority may be proposed in a petition filed by at least 500 legal voters of the district. <b>Procedure:</b> The secretary of the Department of Transportation is notified and a hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> The annexation of contiguous areas not already part of the authority may be accomplished by referendum or resolution depending on whether the land is occupied.
<b>DISSOLUTION</b> <i>5/17 to 5/17.2</i>	<b>Request:</b> An authority may be dissolved if it has never established an airport or ceases to own one and has fully discharged its debts and obligations or has arranged for another public agency to assume them. A dissolution ordinance is drafted by the board. <b>Procedure:</b> The board submits the ordinance to the Department of Transportation and notifies the public regarding the terms of the ordinance. <b>Authorization:</b> The dissolution may be subject to a backdoor referendum if a petition signed by 500 voters is brought within 60 days. Barring such action, the dissolution is final. <b>Disconnection:</b> Under certain circumstances, areas may disconnect from an authority with the concurrence of the governing boards of local governments with populations over 5,000 located within the area to be disconnected. The corporate authorities draft a resolution requesting that the question be put to the voters. The resolution is filed with the appropriate election officials and submitted for referendum.
<b>GOVERNANCE</b> <i>5/3-5/6</i>	<b>Governing Body:</b> Board of Commissioners <b>Members:</b> The number of board members is determined by the number of counties and municipalities in the authority which have a population of 5,000 or more. Board members are compensated according to the population within their authority. Members of authorities with 500,000 or less population receive no more than \$150 per month. Members of authorities with populations in excess of 500,000 receive no more than \$10,000 per year. <b>Selection:</b> Commissioners representing the county are appointed by the county board chair. Commissioners representing municipalities are appointed by the mayor. If the authority is located in more than one county, members of the General Assembly whose legislative districts encompass any part of the authority, appoint at-large commissioners in addition to those appointed by the counties and the municipalities. <b>Key Officials:</b> The board selects a chair from among its members, and a secretary and treasurer, who need not be members of the board.

**POWERS**  
§ 5/8-5/9, 5/10-5/12,  
5/14

In addition to the usual powers of special districts (*see page v*), authorities may locate, construct, improve, maintain, operate, and lease a public airport(s) and related facilities within their corporate limits or upon adjacent property. Authorities have the power of eminent domain.

**REVENUE**  
§ 5/8.04, 5/13 to 5/14.5

**Corporate Tax:** Authorized by the board, the rate limit is 0.075%. Any authority that had already established a maximum annual tax rate less than 0.075% may raise its maximum rate up to 0.075% by referendum. Funds are used to pay the cost of operating and maintaining any public airport facility.

**Bonds and Interest Tax:** Authorized by the board, there is no rate limit.

**Tax Anticipation Warrants:** No provision

**Other Revenue:** An authority may charge and collect reasonable rentals, tolls and fees for the use of any public airport.

**DEBT  
MANAGEMENT**  
5.8.08, 5/14.1 to 5/15.2

**Revenue Bonds:** Authorized by the board, these bonds may be used for any corporate purpose. An authority may also issue revenue bonds to finance office or other facilities at a public airport for lease to the Department of Transportation. All revenue bonds must be repaid within 30 years.

**General Obligation Bonds:** These bonds may be authorized by the board unless the bond issue causes the total outstanding general obligation debt to exceed 0.075% of EAV in which case it is subject to a referendum. An authority's total outstanding general obligation debt is limited to 2.0% of EAV. These bonds must mature within 20 years.

**Total Debt Limit:** 2.3% of EAV

**FISCAL  
PROCEDURE**  
5/11, 5/13, ch. 50 ILCS  
310/2 to 310/3

**Fiscal Year:** The board determines the fiscal year.

**Financial Reports:** An annual audit of all financial records is required, but need not be conducted by a CPA nor be made available to any public office. Authorities also are required to file an annual financial report with the Illinois Comptroller. Those authorities appropriating \$200,000 or more in a fiscal year must file an annual audit with the Comptroller.

## **AIRPORT AUTHORITIES IN ILLINOIS**

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***Alexander County***

Alexander County Airport Authority

***Bond County***

Greenville Airport Authority

***Carroll County***

Tri-Township Airport Authority

***Clay County***

Flora Airport Authority

***Coles County***

Coles County Airport Authority

***Crawford County***

Robinson Community Airport Authority

***Dupage County***

Dupage Airport Authority

***Henry County***

Kewanee Airport Authority

***Jackson County***

Southern Illinois Airport Authority

***Jefferson County***

Mt Vernon Airport Authority

***Kane County***

Northwest Kane Airport Authority

***Kankakee County***

Kankakee Valley Airport Authority

***Madison County***

St. Louis Regional Airport Authority

***Marion County***

Salem Airport Authority

***McDonough County***

Macomb Airport Authority

***McLean County***

Bloomington Normal Airport Authority

***Montgomery County***

Litchfield Airport Authority

***Morgan County***

Jacksonville Airport Authority

***Peoria County***

Greater Peoria Airport Authority

***Randolph County***

Sparta Airport Authority

***Richland County***

Olney-Noble Airport Authority

***Rock Island County***

Metropolitan Airport Authority of  
Rock Island County

***Saline County***

Harrisburg-Raleigh Airport Authority

***Sangamon County***  
*Springfield Airport Authority*

***Shelby County***  
Shelby County Airport Authority

***Vermilion County***  
Vermilion County Airport Authority

***Williamson County***  
Williamson County Airport Authority

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## CEMETERY MAINTENANCE DISTRICTS

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<b>OVERVIEW</b>	Cemetery maintenance districts acquire land for grave sites, restore neglected or abandoned public cemeteries, and maintain existing cemeteries in the district. Districts are governed by three-member boards of trustees and may levy a property tax. They may borrow money, but they do not have bonding authority.
<b>STATUTE CITATION</b>	<i>70 ILCS 105/1 to 105/12</i> <b>Effective Date:</b> July 1, 1957
<b>ESTABLISHMENT</b> <i>105/1</i>	<b>Request:</b> A cemetery maintenance district may be established in any area that lies entirely within a single county. A cemetery district may be proposed in a petition filed by at least 50 legal voters or a simple majority if there are less than 100 legal voters in the district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> No provision
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> <i>105/3 to 105/5</i>	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Three members serve staggered three-year terms and their compensation may not exceed \$50 a year. <b>Selection:</b> If a district lies wholly within a single township, township trustees appoint board members. No township official is eligible to serve. If a district is wholly contained within a single county, but not a single township, the chairman of the county governing body appoints the members. If the district lies wholly within a municipality, the governing body of the municipality appoints the members. If the district does not conform to any of these patterns, members of the General Assembly, whose legislative districts encompass any part of the cemetery district, appoint the trustees. <b>Key Officials:</b> The board selects a president and a secretary from among its members.
<b>POWERS</b> <i>105/5 to 105/9</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), districts may acquire land for grave sites, restore neglected or abandoned public cemeteries, and maintain existing cemeteries.
<b>REVENUE</b> <i>105/10</i>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.06%. <b>Bonds and Interest Tax:</b> No provision <b>Tax Anticipation Warrants:</b> No provision
<b>DEBT MANAGEMENT</b> <i>105/5</i>	<b>Revenue Bonds:</b> No provision <b>General Obligation Bonds:</b> No provision <b>Other Debt:</b> A district may borrow money to acquire land for grave sites, and mortgage the land acquired to secure the loan. The loan must be repaid within 20 years. <b>Total Debt Limit:</b> \$50,000

**FISCAL  
PROCEDURE**  
50 ILCS 310/2 to 310/3

**Fiscal Year:** No provision  
**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**CEMETERY MAINTENANCE DISTRICTS IN ILLINOIS**

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***Carroll County***

Mt Carroll Cemetery District  
Shannon Cemetery District

***Christian County***

Assumption Township Cemetery District

***Coles County***

Oakland Cemetery District

***Douglas County***

Comargo Cemetery District

***Edwards County***

Rest Land Cemetery District

***Fayette County***

Avena Cemetery District

***Ford County***

Drummer Township Cemetery District  
Lyman Township Cemetery District  
Patton Township Cemetery District

***Fulton County***

Astoria Cemetery District  
Banner Cemetery District  
Buckheart Cemetery District  
Cass Cemetery District  
Deerfield Cemetery District  
Ellisville Cemetery District  
Fairview Cemetery District  
Farmers Cemetery District  
Harris Cemetery Association  
Isabel Cemetery District  
Joshua Cemetery District

Kerton Cemetery District  
Lee Cemetery District  
Lewistown Cemetery District  
Liverpool Cemetery District  
Orion Cemetery District  
Pleasant Cemetery District  
Putman Cemetery District  
Union Cemetery District  
Vermont Cemetery District  
Waterford Cemetery District  
Woodland Cemetery District  
Young Hickory Cemetery District

***Gallatin County***

Gold Hill Cemetery District

***Iroquois County***

Gilman Cemetery District  
Middleport And Belmont Cemetery District  
Sugar Creek Cemetery District

***Kankakee County***

St Anne Cemetery District

***Knox County***

Haw Creek & Maquon Cemetery District  
Victoria Township Cemetery District

***Lee County***

Lee Center Cemetery Maintenance District

***Logan County***

Logan County Cemetery  
Two Mile Grove Cemetery

***Marion County***

Odin Cemetery Maintenance District

***McHenry County***

Nunda Township Cemetery District  
Richmond Township Cemetery District

***McLean County***

Allin Township Cemetery District  
Arrowsmith Cemetery District  
Bellflower Cemetery District  
Bloomington Cemetery District  
Chenoa Cemetery District  
Dawson Cemetery District  
Downs Cemetery District  
White Oak Township Cemetery District

***Menard County***

Menard County Cemetery Maintenance District  
Tallula Cemetery District

***Monroe County***

Waterloo Cemetery Maintenance District

***Piatt County***

Monticello Township Cemetery District

***Tazewell County***

Mackinaw Cemetery District

***Vermilion County***

Georgetown Cemetery Maintenance District

***Washington County***

Richview Cemetery District

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## CIVIC CENTER AUTHORITIES

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<b>OVERVIEW</b>	Civic center authorities are created either by statute enacted by the General Assembly or by ordinance. They may construct, operate, and maintain public facilities for industrial, commercial, educational, cultural, sports, and scientific exhibitions and activities. Authorities are governed by five-to twelve-member boards and may issue bonds, and in some cases, levy property taxes.
<b>STATUTE CITATION</b>	70 ILCS 200/2-1 to 200/2-155 (see additional citations on pp. 7 and 8) <b>Effective Date:</b> January 1, 1998
<b>ESTABLISHMENT</b> § 200/2-1	<b>Request:</b> Not applicable <b>Procedure:</b> Civic center authorities may be created by local ordinance in cases where a single county or combination of counties has a total EAV ranging between \$300 million and \$5 billion. They may also be created by state statute (see additional citations on pp. 7 and 8). <b>Authorization:</b> Not applicable <b>Annexation:</b> No provision
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> § 200/2-75, 200/2-76, 200/2-80, 200/2-85, 200/2-90, 200/2-95, 200/2-96, 200/2-97, 200/2-100, 200/2-104	<b>Governing Body:</b> Metropolitan Exposition Auditorium and Office Building Board <b>Members:</b> Nine members serve staggered five-year terms. Authorities created by statute by the General Assembly have five to twelve members, generally serving staggered three-year terms. Board members may not receive compensation, but may be reimbursed for expenses. Board members of most authorities may receive compensation if they serve as secretary or treasurer. <b>Selection:</b> Board members are appointed by the county chairs. In the case of multi-county districts, members are apportioned among the counties by population. <b>Key Officials:</b> The board selects a chairman from among its members and may appoint a secretary and treasurer, who need not be members of the board.
<b>POWERS</b> § 200/2-15, 200/2-16, 200/2-17, 200/2-20, 200/2-21	With few exceptions, all civic center authorities have the power to plan, sponsor, and finance exhibitions and activities; acquire, own, construct, operate, and maintain real property; appoint and fix compensation of employees; pass ordinances and make rules and regulations; enter into contracts; assess fines and penalties; procure insurance; receive gifts and grants; sue and be sued, except the property of the authority is not executable. Most authorities established by statute have the power of eminent domain. The administrative and personnel expenses of the authority may not exceed available funds and must take competitive bids for goods and services that cost more than \$2,500. An authority is exempt from anti-trust laws and its property is exempt from state and local taxation.
<b>REVENUE</b> § 200/2-105, 200/2-106,	<b>Corporate Tax:</b> This power varies based on the authorizing legislation. Civic centers created under the Metropolitan Civic Center Act cannot levy a tax. However, statutorily created centers in Springfield and Peoria may levy property taxes. <b>Bonds and Interest Tax:</b> Authorized by referendum, the rate limit is 0.0005% of EAV. <b>Tax Anticipation Warrants:</b> No provision

**Other Revenue:** An authority may charge for the use of its facilities. The Department of Commerce and Community Affairs (DCCA) determines whether an authority is eligible for state financial assistance. The authority is required to provide 10% of total costs from local sources, and demonstrate that the local share was authorized at a public meeting. The assistance may take the form of annual payments or one lump sum payment, and is limited to the lesser of 75% of total costs, 0.0310 times the authority's EAV, or \$20 million.

**DEBT  
MANAGEMENT**  
§ 200/2-50, 200/2-51,  
200/2-51, 200/2-52,  
200/2-55, 200/2-60,  
200/2-65

**Revenue Bonds:** Authorized by the board, these bonds may be issued for general purposes and to repay borrowed money. They must mature within 40 years.

**General Obligation Bonds:** Authorized by referendum, there is no rate limit.

**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
§ 50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Each authority that receives state financial support must submit annual statements of assets and expenses and annual audit reports to DCCA and the Legislative Audit Commission. Annual reports are required to be prepared and submitted to the county clerk. Districts are also required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

<i>Civic Center Name</i>	<i>Jurisdiction</i>	<i>Authorization</i>	<i>Effective Date</i>
Aledo	Mercer Township in Mercer County	§ 200/5	1/1/98
Aurora	City of Aurora and the area of Waubensee Community College District. 516 not served by another civic center	§ 200/10	1/1/98
Benton	City of Benton	§ 200/15	1/1/98
Bloomington	City of Bloomington	§ 200/20	1/1/98
Bowdre Township	Bowdre Township	§ 200/30	1/1/98
Brownstown Park District.	Brownstown Park District in Fayette County	§ 200/35	1/1/98
Bureau County	Established by county board		
Carbondale	City of Carbondale	§ 200/40	1/1/98
Cave In Rock	Cave In Rock Township		
Centre East	Niles Township, and all municipalities lying entirely or partially within Niles Township		
Chicago South Civic Center	City of Harvey and the villages of Flossmoor, Lansing, South Holland, Homewood, East Hazel Crest and Glenwood	§ 200/55	1/1/98
Collinsville	City of Collinsville	§ 200/60	1/1/98
Columbia	City of Columbia	§ 200/65	1/1/98
Crystal Lake	School District #47 in McHenry County	§ 200/70	1/1/98
Decatur	City of Decatur	§ 200/75	1/1/98
DeKalb County	Established by county board		
DuPage County	DuPage County., except areas served by other civic centers	§ 200/80	1/1/98
Elgin	City of Elgin	§ 200/85	1/1/98
Forest Park	Village of Forest Park	§ 200/90	1/1/98
Harvey (S. Chicago)	City of Harvey		

Herrin	City of Herrin	§ 200/95	1/1/98
Illinois International Convention Center	Village of Schaumburg	§ 200/100	1/1/98
Illinois--Michigan Canal National Heritage Corridor	Municipalities of Lyons, McCook, Hodgins, Countryside, Indianhead Park, Willow Springs, Justice, Bridgeview, Bedford Park, Summit, Lemont, Burr Ridge, and some unincorporated area of Cook and Dupage Counties	§ 200/105	1/1/98
Illinois Valley	Cities of LaSalle, Oglesby, Peru, and Spring Valley	§ 200/110	1/1/98
Jasper County	Jasper County	§ 200/115	1/1/98
Jefferson County	Jefferson County	§ 200/120	1/1/98
Jo Daviess County	Jo Daviess County	§ 200/125	1/1/98
Katherine Dunham	City of East St. Louis	§ 200/130	1/1/98
Knox County	Established by county board		
Lake County	Lake County, except for the City of Waukegan	§ 200/135	1/1/98
LaSalle County	Established by county board		
Lee County	Established by county board		
Leydon Township	Leydon township in Cook County	§ 200/140	1/1/98
Madison County	Established by county board		1/1/98
Marengo	School District #154 in McHenry County	§ 200/145	1/1/98
Mason County	Mason County	§ 200/150	1/1/98
Matteson	Village of Matteson	§ 200/155	1/1/98
Maywood	Village of Maywood	§ 200/160	1/1/98
Melrose Park	Village of Melrose Park	§ 200/165	1/1/98
Metropolitan Civic Center	Established by County Board	§ 200/170	1/1/98
Milford	Village of Milford	§ 200/175	1/1/98
Normal	City of Normal	§ 200/180	1/1/98
Oak Park	Village of Oak Park	§ 200/185	1/1/98
Ogle County	Established by county board		
Orland Park	Village of Orland Park	§ 200/190	1/1/98
Ottawa	City of Ottawa	§ 200/195	1/1/98
Pekin	City of Pekin	§ 200/205	1/1/98
Peoria	City of Peoria	§ 200/210	1/1/98
Pontiac	City of Pontiac	§ 200/215	1/1/98
Quad City	Rock Island County, except areas served by another civic center		1/1/98
Quincy	City of Quincy	§ 200/220	1/1/98
Randolph County	Randolph County	§ 200/225	1/1/98
River Forest	River Forest Township	§200/230	1/1/98
Riverside	Village of Riverside	§ 200/235	1/1/98
Rockford	Winnebago County	§ 200/240	1/1/98
Salem	City of Salem	§ 200/245	1/1/98
Schaumburg	Village of Schaumburg		
Sheldon	Village of Sheldon	§ 200/250	1/1/98
Springfield	Capital, Springfield, and Woodside Townships	§ 200/255	1/1/98
Sterling	City of Sterling	§ 200/260	1/1/98
Vermilion County	Vermilion County	§ 200/265	1/1/98
Waukegan	City of Waukegan	§ 200/270	1/1/98
West Frankfort	City of West Frankfort	§ 200/275	1/1/98
Whiteside County	Established by county board		
Will County	Will County	§ 200/280	1/1/98



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***Adams County***

Quincy MEAA

***Bureau County***

Bureau County Civic Center Authority

***Cook County***

McCormick Place  
Orland Park Civic Center Authority  
River Forest MEAA

***Dekalb County***

DeKalb County Civic Center Authority

***Douglas County***

Bowdre Township MEAA

***Franklin County***

West Frankfort Civic Center Authority

***Kane County***

Aurora Civic Center Authority

***Knox County***

Knox County Civic Center Authority

***LaSalle County***

LaSalle County

***Macon County***

Decatur Civic Center Authority

***Madison County***

Collinsville Civic Center Authority

***Mercer County***

Aledo Community Center Authority

***Ogle County***

Ogle County Civic Center Authority

***Peoria County***

Peoria Civic Center Authority

***Rock Island County***

Quad-City Civic Center Authority

***Sangamon County***

Springfield MEAA

***Tazewell County***

Pekin Civic Center Authority

***Vermilion County***

Vermilion County Civic Center Authority

***Will County***

Will County Civic Center Authority

***Williamson County***

Herrin Civic Center Authority

***Winnebago County***

Rockford Metropolitan Center

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# METROPOLITAN PIER AND EXPOSITION AUTHORITY

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<b>OVERVIEW</b>	The Metropolitan Pier and Exposition Authority operates McCormick Place and promotes fairs, expositions and conventions in metropolitan Cook County. It also arranges industrial, cultural, educational trade, and scientific exhibits. The Authority is governed by the 13-member Metropolitan Pier and Exposition Board and may impose sales taxes, but it may not levy a property tax. It may issue bonds.
<b>STATUTE CITATION</b>	70 ILCS 210/1 to 215/10 <b>Effective Date:</b> July 7, 1955
<b>ESTABLISHMENT § 210/3</b>	<b>Request:</b> Not applicable <b>Procedure:</b> The Metropolitan Pier and Exposition Authority was created by state statute. <b>Authorization:</b> Not applicable <b>Annexation:</b> No provision
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE § 210/14 to 210/17</b>	<b>Governing Body:</b> Metropolitan Pier and Exposition Board <b>Members:</b> Thirteen members serve staggered five year terms. With the exception of the secretary-treasurer, board members serve without compensation, but may be reimbursed for their expenses. <b>Selection:</b> The governor and the mayor of the city of Chicago each appoint six members. The mayor appoints the board chair subject to the approval of the governor. <b>Key Officials:</b> A board chair is appointed by the mayor. The board selects a secretary-treasurer from among its members.
<b>POWERS § 210/5 to 210/9</b>	In addition to the usual powers of special districts ( <i>see page v</i> ), the Metropolitan Pier and Exposition Board has the authority to provide for the recreational, cultural, commercial or residential development of Navy Pier. It also may promote, operate and maintain expositions and conventions in metropolitan Cook County and construct, equip and maintain auditoriums and exposition buildings necessary for such purposes.
<b>REVENUE § 210/13</b>	<b>Corporate Tax:</b> Prohibited <b>Retailers' Occupation Tax:</b> Authorized by the authority, the rate is 1.0% of gross receipts. <b>Hotel Operators' Occupation Tax:</b> Authorized by the authority, the rate is 2.5% of gross rental receipts. <b>Automobile Renting Occupation and Use Tax:</b> Authorized by the authority, the rate is 6% of gross receipts. <b>Occupation Tax on Ground Transportation Providers:</b> Authorized by the authority, the rates vary with the size of the conveyance. <b>Bonds and Interest Tax:</b> Prohibited <b>Tax Anticipation Warrants:</b> No provision
<b>DEBT MANAGEMENT § 210/10 to 210/12</b>	<b>Revenue Bonds:</b> Authorized by the board, these bonds may be used for corporate purposes. The bonds must be repaid solely from the revenue derived from fairs, exhibitions and exhibits and from funds received from other government entities. They must be repaid within 35 years. <b>General Obligation Bonds:</b> No provision

**Refunding Bonds:** Authorized by the board, these bonds may be issued to retire any outstanding bonds or notes.

**Total Debt Limit:** No provision

**FISCAL**

**PROCEDURE**

*§ 210/26, 50 ILCS  
310/2-3*

**Fiscal Year:** Determined by the board

**Financial Report:** The board is required to prepare an annual report to be filed with the governor, the comptroller, the General Assembly, the mayor of Chicago, and the Chicago park district president.

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## CONSERVATION DISTRICTS

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<b>OVERVIEW</b>	Conservation districts acquire, maintain, and preserve wild lands and other open lands including scenic roadways and pathways for the pleasure and recreation of the public and for use by future generations. Districts are governed by five-or seven-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 410/1, to 410/19</i> <b>Effective Date:</b> August 16, 1963
<b>ESTABLISHMENT</b> <i>§ 410/4</i>	<b>Request:</b> A conservation district may be established in any county or up to five adjoining counties—excluding Cook County—that are not already organized as a forest preserve district. The boundaries of the district are coterminous with the boundaries of the county(ies). A conservation district may be proposed in a petition filed by at least 1% of the voters in the proposed district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> No provision
<b>DISSOLUTION</b> <i>§ 410/18</i>	<b>Request:</b> At least 10% of the voters in the district may file a petition requesting its dissolution if the district has been in existence for at least three years. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The dissolution of the district must be approved by referendum. If the referendum fails, the question may not be brought to another vote for at least three years. <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> <i>§ 410/5 to 410/6</i>	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Five members serve five-year terms except in the case of counties with populations under 200,000, contiguous to a county with over two million, that is authorized to incur indebtedness over 0.575% but not to exceed 1.725%. Such counties have seven-member boards. In districts that embrace more than one county, the number of trustees from each county is based on population. Trustees may not hold other public office or be officers of any political party. Trustees serve without compensation, but may be reimbursed for their expenses. <b>Selection:</b> Trustees are appointed by the chairs of the relevant county board(s). <b>Key Officials:</b> The board selects a president, secretary and treasurer from among its members.
<b>POWERS</b> <i>§ 410/12</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), conservation districts are authorized to undertake studies and adopt plans pertaining to the resources and facilities of the district. These may include studies of the natural history, archaeology, history, or conservation of the county. Districts may also classify, develop, administer, and maintain all of its areas and facilities and construct, alter, equip, and maintain buildings and other structures. Proposals and plans for the acquisition and development of real property and the exercise of eminent domain, however, must be submitted to and approved, in writing, by the Department of Conservation.
<b>REVENUE</b> <i>§ 410/13, 410/13.1, 410/15</i>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.025%. Funds may be used for general purposes including land acquisition. They may accumulate from year to year, but excess tax collection may not exceed 0.075% of EAV. <b>Land Acquisition Tax:</b> Authorized by the board, the rate limit is 0.075%. Funds may accumulate from year to year, but excess tax collections may not exceed 0.25 % of EAV.

**Endangered Species Tax:** Authorized by referendum, the rate limit is 0.01%. Funds are earmarked for research on endangered species of flora and fauna. Funds may be used to support research by not-for-profit organizations by providing them with facilities and/or staff and maintenance.

**Bonds and Interest Tax:** Authorized by the board for property acquisition, and by referendum for property development, there is no rate limit.

**Tax Anticipation Warrants:** Permitted, up to 85% of the corporate levy.

**DEBT  
MANAGEMENT**  
§ 410/15 to 410/15.9

**Revenue Bonds:** Authorized by the board, these bonds may be used to construct, improve, or operate recreational facilities. Bonds must be repaid from revenue generated from recreational facilities and must be retired within 40 years.

**General Obligation Bonds:** When authorized by the board, these bonds may be issued for the acquisition of real property. For the development of property they must be authorized by referendum. Bonds must be repaid within 20 years.

**Total Debt Limit:** 0.575% of EAV (except in counties of under 200,000 inhabitants contiguous to a county of over 200,000 where the limit can be increased to 1.725% by referendum).

**FISCAL  
PROCEDURE**  
§ 410/6, 410/13, 50  
ILCS 310/2-3

**Fiscal Year:** April 1 to March 31

**Financial Report:** A certified copy of the appropriation ordinance is to be filed with the clerk of each county in which the district is located. Districts are required to file an annual report with the appropriate county board(s), the Department of Conservation and the Illinois Comptroller. The report must include a full statement of cash receipts and disbursements. The board must also provide for an annual audit of its records. Districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**CONSERVATION DISTRICTS IN ILLINOIS**

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**Boone County**  
Boone County Conservation District  
  
**McHenry County**  
McHenry County Conservation District

**Macon County**  
Long Point Slough Conservation District  
Macon County Conservation District  
  
**Putnam County**  
Putnam County Conservation District

**Vermilion County**  
Vermilion County Conservation District

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## DRAINAGE DISTRICTS

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<b>OVERVIEW</b>	Drainage districts construct, maintain and repair drains and levees, and engage in other drainage or levee work for agricultural, sanitary, or mining purposes. Districts are governed by a board of commissioners. They do not levy property taxes, however, they may collect assessments and they have bonding authority.
<b>STATUTE</b>	70 ILCS 605/3-1 to 605/12-24
<b>CITATION</b>	<b>Effective Date:</b> January 1, 1956 (repealed earlier laws)
<b>ESTABLISHMENT</b> § 3-3 to 3-9, 3-16, 8-2 to 8-7, 8-14	<b>Request:</b> A drainage district may be proposed in a petition filed by 20% of the adult landowners owning more than one-fourth of the land, or more than 25% of the adult landowners owning a majority of the land. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The court makes the final determination. <b>Annexation:</b> Annexation is possible under certain circumstances. A petition to annex may be brought by 20% of landowners owning one-fourth of the land in the proposed addition, or by the board. A hearing is held in circuit court. The court makes the final determination.
<b>DISSOLUTION</b> § 8-8 to 8-13, 8-15 to 8-22, 10-5 to 10-11	<b>Request:</b> A request for dissolution may be filed in a petition signed by at least 75% of the adult landowners owning not less than three-fourths of the district's land. Alternatively, the board may petition the court for dissolution. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The court makes the final determination. <b>Disconnection:</b> Disconnection is possible under certain circumstances. The proportion of owners required to request the disconnection varies with the circumstances. A hearing is held in circuit court. The court makes the final determination.
<b>GOVERNANCE</b> § 4-1 to 4-13, 4-37 to 4-38	<b>Governing Body:</b> Board of Commissioners <b>Members:</b> Three members serve staggered three-year terms, although landowners in the district may petition for a reduction to one member if no construction is underway. Commissioners are paid a sum not to exceed \$30 per day for each day while conducting district business and may be reimbursed for their expenses. <b>Selection:</b> Commissioners of districts organized under the Farm Drainage Act are elected by the adult landowners. In other districts, commissioners are appointed by the chair of the county board or the chief executive officer in home rule counties. Landowners may petition for the appointment of commissioners. <b>Key Officials:</b> The county clerk serves as chairman of the district and the county treasurer as district treasurer. Commissioners may petition the court for authorization to appoint a separate treasurer.
<b>POWERS</b> § 4-14, 4-16, 4-17	In addition to the usual powers of special districts ( <i>see page v</i> ), these districts may acquire property through eminent domain, construct, maintain and repair drains, levees, or other works, and sell its real estate and property. When authorized by the circuit court the board may construct additional drains, alter any drains or pumping plants, purchase necessary equipment, and abandon any drain or levee that is no longer of value to the district. Under some circumstances, the district may construct and operate sewerage treatment facilities.
<b>REVENUE</b> § 5-1 to 5-31	<b>Corporate Tax:</b> No provision <b>Bonds and Interest Tax:</b> No provision <b>Tax Anticipation Warrants:</b> No provision

**Other Revenue:** Commissioners may levy three types of assessments on property in the district that will be benefited, taken, or damaged by proposed drainage work. Original assessments are levied for the construction of the original work of the district. Annual maintenance assessments are levied for the performance of the annual maintenance of the district, the operation of pumping plants, and to pay the current expenses of the district. Additional assessments are levied for the performance of additional or repair work and the construction or repair of pumping plants.

**DEBT  
MANAGEMENT**  
§ 6-5 to 6-10

**Revenue Bonds:** No provision

**General Obligation:** No provision

**Other Debt:** Districts may incur debt greater than uncollected assessments only for: operating expenses, completion of work already approved by the court, and expenses arising as a result of a flood or other emergency. Districts may issue bonds or notes for up to 90% of uncollected assessments, or more than 90% of uncollected assessments with the approval of the court. The bonds or notes must be paid within one year of the date the assessments will fall due. These districts may also issue bonds or notes for up to 75% of uncollected annual maintenance assessments. The bonds or notes must be paid within one year of the date they are issued.

**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
§ 4-32,  
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** The commissioners must file a sworn financial report with the circuit court every November. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**DRAINAGE DISTRICTS IN ILLINOIS**

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***Adams County***

Indian Grave Drainage District  
Lima Lake Drainage District  
South Quincy Drainage Levee District

***Alexander County***

Clear Creek Drainage District  
East Cape Girardeau & Clear Creek Drainage District  
Len Small Drainage District  
North Alexander Drainage District  
Cairo Drainage Levee District

***Brown County***

Mcgee Creek Levee Drainage District  
Little Creek Drainage District

***Bureau County***

Devils Slough Mutual Drainage District 1  
Fairfield #3 Sub #1 Drainage District  
Fairfield Drainage District 3  
Green River Special Drainage District  
Greenville Drainage District 1

Hickory Creek Special Drainage District  
Manlius Drainage District 1  
Manlius Drainage District 4  
Manlius Drainage District 5  
Manlius Drainage District 6  
Mineral Marsh Special Drainage District  
Pond Creek Union Drainage District 1  
Union Special Drainage District  
Fairfield Drainage District 2  
Fairfield Mutual Drainage District  
Gold Township Drainage District 1

***Carroll County***

Savanna-York Drainage District

***Cass County***

Clear Creek Special Drainage District  
Hager Slough Special Drainage District  
Lost Creek Levee Drainage District  
Meradosia Lake Drainage Levee District  
Mud Creek Drainage Levee District  
Clear Lake Drainage District

Job's Creek Drainage District  
Old River Drainage District  
Schick-Schack Drainage District  
South Beardstown Drainage District  
Valley Drainage District  
New Pankeys Pond Special Drainage District

***Champaign County***

Beaver Lake Drainage District  
Blackford Slough Drainage District  
Camp Creek Special Drainage District  
Condit Township Drainage District 1  
Conkey Branch Special Drainage District  
Conrad-Fisher Mutual Drainage District  
Crittenden Township Drainage District 1  
Dillsburg Special Drainage District  
Dry Fork Mutual Drainage District  
East Lake Fork Special Drainage District  
Embarrass River Mutual Drainage District  
Embarrass River Special Drainage District  
Flatville Special Drainage District  
Fountain Head Drainage District  
Harwood Kerr Drainage District  
Hillsbury Slough Special Drainage District  
Kankakee Drainage District  
Kaskaskia Special Drainage District  
Kerr Compromise Mutual Drainage District  
Little Vermillion Special Drainage District  
Long Point Slough Special Drainage District  
Lotus Special Drainage District  
Lower Big Slough Drainage District  
Ludlow Special Drainage District  
Murdock-Camargo Drainage District 2  
Nelson Moore Fairfield Drainage District  
Newcomb Special Drainage District  
Oakley Township Drainage District 1  
Ogden Town Drainage District 10  
Okaw Drainage District  
Okaw Sub #8 Drainage District  
Owl Creek Drainage District  
Pesotum Drainage District 1  
Pesotum Drainage District 2  
Pesotum Slough Special Drainage District  
Philo & Grittenden Drainage District 1  
Phinney Branch Mutual Drainage District  
Prairie Creek Drainage District  
Raup Drainage District  
Raymond & Murdock Drainage District 1  
Saline Branch Drainage District

Salt Fork Drainage District  
Sangamon Drummer Drainage District  
Scott Drainage District 2  
Scott Drainage District 1  
Sidney Drainage District #1  
Sidney Drainage District 2  
Silver Creek Drainage District Docket #20  
Somerset Township Drainage District 1  
South Fork Drainage District  
South Homer Drainage District 1  
South Homer Drainage District 2  
South Homer-Sidell Drainage District 1  
South Homer-Sidney Township Drainage District 2  
South Home-Sidney Drainage District 3  
Spoon River Drainage District  
St Joseph Drainage District 4  
St Joseph & Ogden Drainage District 7  
St Joseph Drainage District 3  
St Joseph-Ogden Drainage District 7  
St Joseph-Philo Rd Drainage District 3  
St Joseph-Thomas Paine Drainage District 3  
Stanton Special Drainage District  
Stanton Township Drainage District 1  
Triple Fork Drainage District  
Tuscola & Pesotum Drainage District 12  
Two Mile Slough Drainage District  
Union Drainage District 1 Of Ogden And Oakwood  
Union Drainage District 1 Of Philo-Urbana  
Union Drainage District 1  
Union Drainage District 2 Of Philo & Crittenden  
Union Drainage District 2 Of St Joseph  
Union Drainage District 2 Of Towns Of Somerset  
Union Drainage District 3 Of Towns Of South  
Union Drainage District Of Ogden Stanton  
Upper Embarras River Basin Drainage District  
Upper Salt Fork Drainage District  
West Branch Drainage District  
Wildcat Special Drainage District  
Willow Branch Drainage District  
Wrisk Drainage District

***Christian County***

Assumption Drainage District 3  
Assumption Drainage District 4  
Assumption Drainage District 7  
Assumption Drainage District 1  
Assumption Drainage District 2  
Assumption Drainage District 6  
Assumption-Locust-Pana Drainage District



Assumption-May Township Union Drainage District 1  
Assumption-Prairie Townships Union Drainage District 1  
Buckhart Drainage District 1  
Buckhart-Mt Auburn Drainage District 2  
Clear Creek Special Drainage District  
Glover Special Drainage District  
King & Bois D'arc Union Drainage District 1  
King & Harvel Drainage District 2  
King & Harvel Drainage District 3  
King Township Drainage District 1  
King Township Drainage District 2  
King/Bear Creek Union Drainage District 1  
King-Harvel Townships Union Drainage District 2  
Kings-Ricks Townships Union Drainage District 1  
May Drainage District 1  
May & Locust Drainage District 1  
May-Locust Townships Union Drainage District 2  
May-Locust Townships Union Drainage District 3  
May-Taylorville Union Drainage District 1  
Meridian Special Drainage District  
Meridian Special Drainage District of Assumption-Locust-Pana  
Mosquito Township Drainage District 1  
Mosquito Township Drainage District 2  
Mosquito-Stonington Drainage District 1  
Mosquito-Stonington Drainage District 2  
Mt Auburn Drainage District 1  
Northfork Outlet Drainage District  
Pana Rural Township Union Drainage District 1  
Pana Assumption Union Drainage District 1  
Pana-Assumption Union Drainage District 3  
Prieton-Pleasantview Union Drainage District 1  
Ricks Rountree Township Drainage District 1  
Ricks Rountree Township Drainage District 2  
Ricks Rountree Township Drainage District 3  
Ricks Township Drainage District 1  
Rosamond Drainage District 2  
South Fork Drainage District 2  
South Fork Township Drainage District 3  
Stonington Drainage District 1  
Stonington Drainage District 2  
Stonington Drainage District 6  
Stonington Township Drainage District 3  
Stonington Township Drainage District 5  
Stonington-Buckhart Drainage District 1  
Stonington-Pleasant View Townships Union Drainage District 1  
Taylorville Drainage District 1  
Taylorville Drainage District 3  
Union Drainage District 3

***Clark County***

Coles Clark Drainage District

***Clinton County***

Germantown Levee Drainage District

Hanover Drainage Levee District

Heimann Drainage District

Santa Fe Levee Drainage District

***Coles County***

Brewster-Rice Drainage District

Charleston Seven Hickory Township Union Drainage District 1

Coles & Moultrie Union Special Drainage District

Coles-Clark Drainage District

Crabapple Creek Union Drainage District 1

Humboldt And Lafayette Union Drainage District 10

Humboldt Drainage District 12

Humboldt Drainage District 3

Humboldt Drainage District 4

Humboldt Drainage District 5

Humboldt Mutual Drainage District 1

Humboldt Mutual Drainage District 2

Humboldt-Lafayette Drainage District 10

Humboldt-North Okaw 1

Kansas & Ashmore Union Drainage District

Kickapoo Drainage District

Lafayette Drainage District 1

Little Wabash Drainage District

Loxa Drainage District

Majors Drainage District

Mattoon And Lafayette Union Drainage District 1

Mattoon Drainage District 2

Mattoon Lafayette Union Drainage District 2

Mattoon Whitley Union Drainage District 1

North Okaw & Humboldt Union Drainage District 2

North Okaw Drainage District

North Okaw Drainage District 3

North Okaw Drainage District 8

North Okaw Drainage District 9

Paradise Township Drainage District 1

Riley Creek Drainage District

Seven Hickory Drainage District 4

Seven Hickory & Morgan Union Drainage District 2

Seven Hickory Drainage District 1-A

Seven Hickory Drainage District 2

Seven Hickory Drainage District 6

Seven Hickory Humboldt Union Drainage District 2

Seven Hickory Township Drainage District 1

Seven Hickory-Humboldt Union Drainage District 3

Seven Hickory-Morgan Union Drainage District 1  
Seven Hickory-Morgan Union Drainage District 3  
Shellhammer Drainage District

***Cook County***

Bremen 2 & Orland 3 Drainage District  
Calumet Union 1 Drainage District  
Lincoln-Lansing Drainage District  
Orland Frankfort Union Drainage District 3  
Southwest Chicago Drainage District  
Union 3 Bremen Drainage District

***Crawford County***

Frog Pond Drainage District  
Green Briar Drainage District

***Cumberland County***

Cottonwood Drainage District 1  
Neoga Drainage District 1  
Neoga Drainage District 2  
Neoga Drainage District 3

***De Kalb County***

Afton And De Kalb Union Drainage District 1  
Afton Milan Union Drainage District 1  
Afton, Milan & Dekalb Township Drainage District 1  
Clinton-Shabbona Drainage District 1  
Coon Creek Drainage District  
Cortland & Pierce Union Drainage District 1  
Malta De Kalb Union Drainage District 1  
Malta Milan Afton De Kalb Special District  
Mayfield-De Kalb Drainage District  
Normal Drainage District  
Northville Sandwich Little Rock Special Drainage  
Serena-Freedom 10 Drainage District  
Shabbona And Milan Union Drainage District 1  
Squaw Grove Drainage District 1  
Victor & Somonauk Union Drainage  
Victor Clinton Township Drainage District 1  
Victor Drainage District 1  
Wallace Drainage District 2

***DeWitt County***

Barnett Special Drainage District  
Dewitt Special Drainage District  
Friends Creek Special Drainage District  
Goose Creek Drainage District  
Harmony Drainage District  
Maroa Mutual Drainage District 1  
Nixon Special Drainage District  
North Branch Lake Fork Drainage District

Prairie Center Drainage District  
Rutledge De Witt Drainage District 1  
Rutledge-Empire Drainage District 1  
Ten Mile Creek Outlet Drainage District  
Texas Creek Union Drainage District  
Wapella Union Drainage District 2  
Wilson Drainage District

***Douglas County***

Newman Murdock Union Drainage District 1  
Arcola & Tuscola Drainage District 13  
Arcola & Tuscola Drainage District 15  
Arcola And Humboldt Union Drainage District 8  
Arcola Drainage District 1  
Arcola Drainage District 10  
Arcola Drainage District 2  
Arcola Drainage District 4  
Arcola-Bourbon Drainage District 13  
Arcola-Bowdre Drainage District 3  
Bourbon & Arcola Drainage District 1  
Bourbon Township Drainage District 3  
Bourbon Township Drainage District 5  
Bowdre Seven Hickory Union Drainage District 6  
Bowdre Union Drainage District 3  
Bowdre-Mcdonald Township Drainage District  
Camargo & Murdock Drainage District 2  
Camargo Bowdre Drainage District 3  
Camargo Drainage District 3  
Camargo Tuscola Union Drainage District 2  
Camargo Tuscola Union Drainage District 6  
Craig Drainage District 13  
Douglas Garret & Bourbon Drainage District 17  
Garrett Bourbon Union Drainage District 1  
Garrett Bourbon Union Drainage District 17  
Garrett Drainage District  
Garrett Drainage District 2 And Subdistricts  
Hayes Branch Drainage District  
Hayes Branch Drainage District  
Huff Drainage District  
Kemp Drainage District  
Mc Donald Drainage District  
Moultrie Coles Douglas Drainage District  
Murdock & Camargo Drainage District 2 Towns  
Newman 5 & Huff Consolidated Drainage District  
Newman Drainage District 2  
Newman Drainage District 3 Town  
Newman-Murdock Drainage District 10  
North Okaw Consolidated Drainage District 4 -12  
Sargent Drainage District 3

Sargent Newman Union Mutual Drainage District 1  
Sargent Township Drainage District 1  
Scattering Fork Drainage District  
Shiloh-Sargent Drainage District 1  
Southwest Douglas Drainage District  
Tuscola Drainage District 4  
Tuscola Drainage District 5  
Tuscola Township Drainage District 20  
Union Drainage District  
Union Murdock Drainage District 4

***Edgar County***

Brocton Drainage District  
Brocton-East And West Ditch Drainage District  
Buck Drainage District 7  
Buck Union Drainage District 9  
Burnham Special Drainage District  
Edgar Drainage District 1  
Embarrass & Kansas Townships Union Drainage District 1  
Embarrass Drainage District 7  
Embarrass Drainage District 9  
Hughes Mutual Drainage District  
John Mitchell Drainage District  
Kansas Drainage District 2  
Kansas-Ashmore Union Drainage District 1  
Paris & Buck Union Drainage District 2  
Paris Edgar Drainage District 1  
Prairie Township Drainage District 1  
Prairie Township Drainage District 4  
Prairie Township Drainage District 6  
Ross Township Drainage District 1  
Shiloh & Sargent Consolidated Drainage District 1  
Shiloh Drainage District 2  
Shiloh Drainage District 6  
Shiloh Drainage District 7  
Shiloh Edgar Township Union Drainage District 1  
Shiloh Special Drainage District  
Shiloh Township Drainage District 12  
Shiloh Township Drainage District 3  
Shiloh Young America Union Drainage District 2  
Sims Special Drainage District  
Young America #1 Sub #10 Drainage District  
Young America #1 Sub #11 Drainage District  
Young America #1 Sub #12 Drainage District  
Young America Main Drainage District 1  
Young America Township Drainage District 2  
Young America Union Drainage District 5

***Edwards County***

Butter Creek Drainage And Levee District  
Edwards County Drainage District 1

***Effingham County***

Lucas Township Drainage District  
Saint Francis Drainage District  
South Island Creek Drainage District

***Fayette County***

Avena Drainage District 1  
Bear Grove Drainage District  
Dively Levee And Drainage District  
Hagarstown Drainage District  
Meridian Line Drainage District  
Pond Lilly Drainage District  
Vandalia Levee Drainage District  
West Loudon Drainage District

***Ford County***

Big 4 Drainage District  
Little Lyman Drainage District  
Lyman & Wall Townships Drainage District No 1  
Lyman Township Drainage District  
Mona & Pella Townships Union Drainage District 1  
Mona-Pella-Sullivan Townships 1  
Pella Drainage District 1  
Pella Drainage District 2  
Pella-Brenton Townships Union Drainage District 1  
Sibley Drainage District  
Sugar Creek Drainage District  
Sullivan-Mona Drainage District  
Vermilion River Outlet Drainage District  
Vermilion Special Drainage District  
Wall Township Drainage District  
Walton Drainage District

***Fulton County***

Banner Special Drainage Levee District  
East Liverpool Drainage Levee District  
Globe Drainage Levee District  
Kerton Valley Drainage Levee District  
Lacey Drainage Levee District  
Langellier Drainage Levee District  
Liverpool Drainage Levee District  
Seahorn Drainage And Levee District  
Thompson Drainage Levee District  
West Matanzas Drainage And Levee District

***Gallatin County***

Cypress Creek Special Drainage District  
Pond Settlement Drainage District  
Ridgeway And Asbury Union Drainage District 2  
Ridgeway Township Drainage District 1  
Rocky Branch Drainage District  
Union Drainage District

***Greene County***

Bluffdale Drainage District  
Eldred Drainage Levee District  
Hartwell Drainage Levee District  
Keach Drainage Levee District  
Macoupin Creek Drainage District  
Spanky Drainage Levee District

***Grundy County***

Claypool Drainage District  
Dingman Drainage District  
Maine Township Drainage Levee District  
Southard Drainage District

***Hamilton County***

Haw Creek Special Drainage District  
North Fork Special Drainage District  
Rector Special Drainage District  
Skillet Fork River Outlet Union Drainage District

***Hancock County***

Hunt Drainage District

***Henderson County***

Henderson County Drainage District 1  
Henderson County Drainage District 2  
Henderson County Drainage District 3

***Henry County***

Aqueduct Special Drainage District  
Atkinson Alba Union Drainage District 1  
Atkinson Alba Union Drainage District 1  
Bentley Sub #4 Of Green River Drainage District  
Big Slough Special Drainage District  
Blue Joint Special Drainage District  
Central Special Sub #1 Drainage District  
Green River Special Drainage District  
Harrison #2 South Of Green River Drainage District  
Harrison #3 North Of Green River Drainage District  
Lower Green River Drainage District  
Mud Creek Special Drainage District  
North Edwards River W Mud Creek Drainage District  
North Edwards Special Drainage District

Penny Slough Drainage District 1  
Penny Slough Drainage District 2  
Penny Slough Drainage District 3  
Penny Slough Drainage District  
Shabbona Special Drainage District  
Union Drainage District  
Whiteside Central Special Drainage District  
Whiteside Henry Union Special Drainage District  
Yorktown Sub Of Green River Drainage District  
Yorktown Township Drainage District 1

***Iroquois County***

Artesia & Ash Grove Townships Union Mutual Drainage District 3  
Artesia Drainage District 3  
Artesia Drainage District 4  
Artesia Ridgeland Drainage District 1  
Artesia Ridgeland Drainage District 3  
Artesia-Ash Grover Drainage District 3  
Ash Grove #1 Sub #2 Drainage District  
Ash Grove #1 Sub #3 Drainage District  
Ash Grove #1 Sub #4 Drainage District  
Ash Grove Drainage District 1  
Ash Grove Main Drainage District 1  
Ash Grove Mutual Drainage District 1  
Ashkum Danforth Union Drainage District 1  
Ashkum Drainage District 1  
Beaver Drainage District 1  
Beaver Drainage District 2  
Beaver Drainage District 3  
Belmont Drainage District 1  
Belmont Drainage District 2  
Bergan Goodman Taylor Drainage District  
Big Beaver Drainage Levee District.  
Blackson Drainage District 1  
Chebanse Drainage District 1  
Coon Creek Drainage District  
Crescent Drainage District 1  
Crescent Iroquois Drainage District 2  
Crescent Onarga Ashgrove Mutual Drainage District 1  
Danforth And Douglas Union Drainage District 1  
Danforth Drainage District 2  
Danforth Drainage District 3  
Danforth Drainage District 4  
Danforth Drainage District 5  
Danforth Drainage District 6  
Danforth-Ashkum #2 Sub #1 Drainage District  
Danforth-Ashkum #2 Sub #10 Drainage District  
Danforth-Ashkum #2 Sub #11 Drainage District  
Danforth-Ashkum #2 Sub #12 Drainage District

Danforth-Ashkum #2 Sub #13 Drainage District  
Danforth-Ashkum #2 Sub #14 Drainage District  
Danforth-Ashkum #2 Sub #15 Drainage District  
Danforth-Ashkum #2 Sub #2 Drainage District  
Danforth-Ashkum #2 Sub #3 Drainage District  
Danforth-Ashkum #2 Sub #4 Drainage District  
Danforth-Ashkum #2 Sub #5 Drainage District  
Danforth-Ashkum #2 Sub #6 Drainage District  
Danforth-Ashkum #2 Sub #7 Drainage District  
Danforth-Ashkum #2 Sub #8 Drainage District  
Danforth-Ashkum #2 Sub #9 Drainage District  
Eastburn Drainage District 1  
Eastburn Drainage District 2  
Eastburn Drainage District 3  
Fountain Creek Drainage District 1  
Fountain Creek Drainage District 2  
Fountain Creek Love Joy Drainage District  
Iroquois Crescent Drainage District 1  
Iroquois Drainage District 1  
Iroquois Drainage District 2  
La Hogue Drainage District 1  
Martinton #2 Sub #2 Drainage District  
Martinton #3 Drainage District  
Martinton Drainage District 2  
Martinton Drainage District 4  
Martinton Iroquois Union Drainage District 1  
Middleport #1 Sub #1 Drainage District  
Middleport Drainage District 1  
Middleport#1 Mutual Sub #1 Drainage District  
Middleport#1 Mutual Sub #2 Drainage District  
Milford Lovejoy Drainage District  
Milks Grove Special Drainage District 1  
North Sheldon South Concord Drainage District  
Onarga & Ridgeland Townships Union Drainage District 2  
Onarga Douglas Danforth Drainage District  
Onarga Drainage District 2  
Onarga Drainage District 3  
Onarga Drainage District 4  
Onarga Drainage District 5  
Onarga Ridgeland Drainage District 1  
Onarga-Douglas-Danforth #1 Sub #1 Drainage District  
Onarga-Douglas-Danforth #1 Sub #2 Drainage District  
Papineau And Martinton Union Drainage District 1  
Papineau Drainage District 3  
Pigeon Creek Drainage District  
Pigeon Grove Fountain Creek Drainage District 1  
Pond Lily Drainage District  
Possum Trot Drainage District 1  
Ridgeland Drainage District 2

Shavetail Drainage District  
Shavetail-Ash Grove-Crecent-Onarga Drainage District 1  
Sheldon Drainage District 1  
Spring Creek Drainage District  
Union Drainage District 2 Of Artesia-Onarga  
Union Drainage District 2 Towns Of Danforth Ashkum  
Union Drainage District Of Stockland Prairie  
Washington Drainage District 3  
Whiskey Creek Drainage District

### ***Jackson County***

Degonia & Fountain Bluff Lever And Drainage District  
Grandtower Levee And Drainage District

### ***Jasper County***

North Fork Drainage District  
Marsh Drainage District 1  
Mint Creek Drainage District  
Captain Pond Drainage And Levee District

### ***Jersey County***

Macoupin Creek Drainage District  
Nutwood Drainage & Levee District  
Panhandle Drainage District

### ***Johnson County***

Vienna Drainage District

### ***Kane County***

Kaneville And Blackberry Union Drainage District 1

### ***Kanhahee County***

B M Lewis Drainage District 1  
Baker Creek Drainage District  
Canavan Drainage District  
Claussen Park Drainage District  
Exline Creek Drainage District  
Exline Drainage District 2  
Gar Creek Drainage District  
Grinnel Special Drainage District  
Joe Benes Drainage District  
Kankakee-Bourbonnais Union #5 Drainage District  
Little Beaver Special Drainage District  
Manteno Drainage District 3  
Manteno Drainage District 9  
Manteno & Bourbonnais Union Drainage District 6  
Manteno Drainage District 10  
Megilluray Special Drainage District  
Minnie Creek Drainage District  
Momence Ganeer Townships Union Drainage District 2  
Momence-Pembroke Drainage District  
Momence-Yellowhead Drainage District

Norh Wichert Drainage District  
Raymond Drainage District  
Rockville Drainage District 2  
Snake Creek Drainage District  
Spring Creek Drainage District  
Sumner And Manteno Union Drainage District 1  
West Kankakee Drainage District  
Yellowhead Washington Union Drainage District 1  
Yellowhead Washington Union Drainage District 2

***Kendall County***

Big Slough Drainage District  
Raymond Drainage District 2

***La Salle County***

Adams Drainage District 1  
Adams Victor Towns Drainage District 86  
Eden Drainage District 3  
Freedom & Earl Union Drainage District 1  
Freedom & Serena Drainage District 10  
Freedom & Wallace Union Drainage District 2  
Freedom Drainage District 1  
Freedom-Wallace Sub #2 Drainage District  
Freedom-Wallace-Dayton Drainage District  
Manilus-Miller 1 Drainage District  
Meriden Drainage District 1  
Mutual Union Twins Freedom Wallace Drainage District 1  
Ophir & Meriden Union Drainage District 10  
Ophir Drainage District 1  
Wallace And Dayton Union Drainage District 1  
Wallace Drainage District 7  
Wallace-Waltham Drainage District 1

***Lake County***

Avon Fremont Drainage District 1  
Beach Park Drainage District  
East Skokie Drainage District  
Grubb School Drainage District  
Slocum Drainage District  
Squaw Creek Drainage District  
West Deerfield-Northfield Drainage District 1

***Lawrence County***

Allison Mutual Drainage District  
Ambraw Levee Drainage District  
Ambraw River Drainage District  
Big Slough Drainage District  
Birds Drainage District  
Eagle Branch Drainage District  
Eagle Branch Sub Drainage District

England Pond Drainage District  
Lawrence County Consolidated Drainage District  
Russell-Allison Sub Drainage District  
Russell Allison Levee District  
Wolf Prairie Drainage District

***Lee County***

Brush Grove Drainage District  
Hamilton And Hahnman Union Drainage District 2  
Hamilton-Hahnman Union Drainage District 1  
Harmon Drainage District 1  
Harmon Drainage District 2  
Harmon-Marion Union Drainage District 1  
Harmon-Montmorency Drainage District 1  
Inlet Swamp Drainage District  
Maple Grove Drainage District  
Swan Lake Drainage District  
Union #1 Hamilton-East Grove Drainage District

***Livingston County***

Avoca Drainage District  
Belle Prairie Drainage District  
Champlin Drainage District  
Eastern Indian Creek Drainage District  
Eppards Point Drainage District 2  
Farmers Cooperative Drainage District  
Northeast Sullivan Drainage District  
Odell Nevada Drainage District  
Owego Drainage District  
Sullivan Drainage District 1  
Sullivan Township Drainage District 2  
Turtle Creek Outlet Drainage District

***Logan County***

Illini Special Drainage District  
Lake Fork Special Drainage District  
Lower Salt Creek Drainage District  
North Branch Lake Fork Special Main  
North Branch Lake Fork Special Sub District 2  
North Branch Lake Fork Special Sub District 3  
North Branch Lake Fork Special Sub District 4  
North Branch Lake Fork Special Sub District 5  
Oran & East Lincoln Drainage District 1  
Prairie Creek Drainage District  
Prairie Creek Drainage District 2  
Prarie Creek Sub Drainage District 1

***Macon County***

Friends Creek Vail Mills And Armstrong Drainage District 10

Austin Drainage District 1  
Friends Creek And Maroa Mutual Drainage District 2  
Friends Creek And Maroa Union Drainage District 10  
Friends Creek And Whitmore Union Drainage District 2  
Friendscreek Drainage District 1  
Friendscreek Drainage District 3  
Friendscreek-Maroa Drainage District 8  
Friendscreek-Maroa Union Drainage District 9  
Friendscreek-Willow Branch Drainage District 5  
Illini Special Drainage District  
Maroa Drainage District 2  
Maroa Drainage District 4  
Mt Zion-Dora Township Drainage District 1  
Mutual Drainage District 1  
Niantic Drainage District  
Niantic Sub Drainage District 1  
Sanner Chapel Drainage District  
South Macon And South Wheatland Union Drainage District 1  
Stevens Creek Special Drainage District  
Union Drainage District 1  
Union Drainage District 1 Long Creek Oakley Townships  
Union Drainage District 2 Long Creek & Oakley Townships  
Union Drainage District 5 Of Cerro Gordo And Long Creek  
Union Drainage District 8 Of Friends Creek & Maroa  
Whitmore Drainage District 1  
Whitmore Drainage District 2  
Whitmore Drainage District 4  
Whitmore Drainage District 5

***Macoupin County***

Barnett Special Drainage District  
Girard & Virden Drainage District 1  
South Otter Drainage District

***Madison County***

Cahokia Creek Drainage Levee District  
Canteen Creek Drainage Levee District  
Chouteau Isle Drainage Levee District  
Chouteau-Nameoki-Venice Long Lake Drainage District  
County Ditch Drainage Levee District  
Wood River Drainage District

***Marshall County***

Centerville Drainage District  
Crow Creek Drainage District

***Mason County***

Bulls Eye Special Drainage District  
Central Special Drainage District  
Fairview Special Drainage District  
Farmers Drainage District

Farmers Sub A Drainage District  
Garden Special Drainage District  
Havana Drainage District 2  
Herget Drainage Levee  
Hurd Lake Drainage District  
Long Branch Special Drainage District  
Mason Menard Special Drainage District  
Mason Tazewell Drainage District  
Sangamon River Drainage District

***Massac County***

Cache River Drainage District

***McHenry County***

Greenwood Drainage District 1  
Hebron Drainage District

***McLean County***

Adrian Drainage District  
Brokaw Brinning Bailey Drainage District  
Chenoa Drainage District  
Easter Brook Special Drainage District  
Golden Rule Drainage District  
Gridley Drainage District  
Kumler Drainage District  
Lawndale Cropsey Drainage District  
Mackinaw Drainage District  
Martin Township Drainage District  
Mutual Benefit Drainage District  
Normal Towanda Drainage District 5302  
Patton Drainage District  
Prairie Creek Drainage District  
Sabina Drainage District  
Sangamon River Drainage District  
South Empire Drainage District  
Turkey Creek Drainage District  
White Star Drainage District  
Yates Drainage District

***Menard County***

Grove Creek Drainage District  
North Sangamon-Lattimore Creek Mutual Drainage District  
Oakford Special Drainage District  
Salt Creek Drainage District

***Mercer County***

Bay Island Drainage Levee District

***Monroe County***

Columbia Drainage District 3  
Fish Lake Drainage Levee District 8

Fort Chartres Ivy Landing Drainage Levee District 5  
Harrisonville Drainage District  
Stringrown Drainage District 4

**Montgomery County**

Blue Grass Creek Drainage District  
Bois D'arc Drainage District 34  
Bois D'arc Drainage District 4  
Bois Darc Girard Townships Union Drainage District 1  
Bois Darc Girard Townships Union Drainage District 2  
Bois Darc King Union Drainage District 3  
Bois Darc Township Drainage District 3  
Bois D'arc Union Drainage District 1  
Bug River Special Drainage District 2  
Drainage District 3  
Harvel #2 County #19 Drainage District  
Harvel And King Union Drainage District 1  
Horse Creek Drainage District 1  
Irish Flats Special Drainage District  
Irish Flats Sub Drainage District 1  
Irish Flats Sub Drainage District 2  
King & Bois D'arc Drainage District 1  
King And Harvel Drainage District 3  
King Bois Darc Townships Union Drainage District 2  
Lone Elm Drainage District  
Nokomis Drainage District 1  
Nokomis Township Drainage District 2  
Pitman #5 Drainage District  
Pitman & Zanesville Drainage District Union 1  
Pitman And Zanesville Union Drainage District 2  
Pitman Drainage District 2  
Pitman Harvel Union Drainage District 1  
Pitman Main Drainage District  
Pitman Sub #1 Drainage District  
Pitman Sub #3 Drainage District  
Pitman Sub #4 Drainage District  
Pitman-Zanesville Drainage District 1  
Raymond Township Drainage District 1  
Raymond-Harvel Drainage District 1  
Ricks And Roundtree Drainage District 3  
Ricks And Roundtree Drainage District 1  
Ricks And Roundtree Drainage District 2  
Ricks And Roundtree Drainage District 4  
Shoal Creek Drainage District  
Shop Creek Drainage District  
Zanesville Township Drainage District 3  
Zanesville Township Drainage District 4  
Zanesville Township Drainage District 5

**Morgan County**

Coon Run Levee Drainage District  
Coon Run Sub #2 Drainage District  
Coon Run Sub #3 Drainage District  
Indian Creek Drainage District 2  
Willow Creek Drainage District

**Moultrie County**

Asa Creek Drainage District  
Cadwell Drainage District  
Dora And Lovington Union Drainage District 1  
Drainage District 6 Sullivan Township  
East Nelson Drainage District 1  
Jonathan-Creek-Lowe-Lovington-Sullivan Union Drainage District1  
Jonathan Creek Drainage District 4  
Lovington Drainage District 3  
Lovington Lowe Jonathan Creek Townships Drainage Districts  
Lovington Township Drainage District 6  
Lovington-Sections 22, 23, 26, 27 & 34  
Lowe Drainage District 5  
Lowe Drainage District 2  
Lowe Drainage District 4  
Lowe Drainage District 7  
Marrowbone Town Drainage District 1  
Marrowbone-Milam Drainage District 1  
Moultrie-Coles-Douglas Drainage District  
Sullivan Drainage District 2  
Sullivan-Jonathon Creek-Lowe-Lovington Drainage District 1  
Union Drainage District 1, Towns Of Mt Zion Et Al  
Union Special Drainage District  
West Okaw River Out Let Drainage District  
Whitley Drainage District 2

**Ogle County**

Kishwakee Drainage District  
Kyte River Drainage District #2  
Union Drainage District 1 Lafayette Ashton Township

**Peoria County**

Banner Special Drainage District  
Pekin Lamarsh Drainage Levee District

**Piatt County**

Bement Drainage District 1  
Bement Drainage District 2  
Cerro Gordo Drainage District 4  
Cerro Gordo And Lovington Union Drainage District 7  
Cerro Gordo Township Drainage District 1  
Cerro Gordo Township Drainage District. 2



Consolidated Hammond Mutual Union Drainage Districts 1  
Deland Special Drainage District  
East Camp Creek Drainage District  
Garrett & Unity Drainage District. 7  
Goose Creek Drainage District 1  
Goose Creek Drainage District 2  
Goose Creek Drainage District 3  
Lake Fork Drainage District  
Monticello Township Drainage District 2  
Piatt Drainage District 7  
Trenkle Slough Special Drainage District  
Union Drainage District 2  
Union Drainage District 6  
Union Mutual Drainage District 4  
Unity Drainage District 2  
Unity Drainage District 3  
Unity Drainage District 7  
Unity Drainage District 9  
Unity Lowe Townships Drainage District 3  
Unity-Piatt County. Drainage District 9  
Wildcat Creek Drainage District  
Willow Branch Drainage District 1  
Willow Branch Drainage District 12  
Willow Branch Township Drainage District 3  
Willow Branch And Friends Creek Union Drainage District 1  
Willow Branch Drainage District 4  
Wolf Run Drainage District  
Wolf Run Special Drainage District  
Wolf Run Union Drainage District

***Pike County***

Sny Island Levee Drainage District  
Valley City Drainage District

***Pulaski County***

Big Creek Drainage District 2

***Putnam County***

Hennepin Drainage Levee District

***Randolph County***

Edgar Lake Drainage Levee  
Kaskaskia Island Drainage District  
Prarie Du Rocher-Modoc Levee Drainage District

***Rock Island County***

Drury Drainage District  
Union #1 Sub #1 Drainage District  
Zuma Hampton Townships Drainage District 1

***Saline County***

Eldorado Drainage District  
Rector Drainage District

***Sangamon County***

Booth Drainage District  
Union Drainage District 1 Lanesville

***Schuylar County***

Big Lake Drainage Levee District  
Coal Creek Drainage Levee District  
Crane Creek Drainage Levee District  
Kelly Lake Drainage Levee District

***Scott County***

Big Swan Drainage Levee District  
Hillview Drainage Levee District  
Mauvisterre Drainage Levee District  
Scott County Drainage Levee District

***Shelby County***

Ash Grove Drainage District  
Ash Grove-Duck Creek Drainage District 1  
Clarksburg Drainage District 1  
Drainage District 2 Flat Branch  
Flat Branch And Assumption Union Drainage District 1  
Oconee Township Drainage District 1  
Okaw Drainage District 1 Sub-District 1  
Penn Drainage District 1 Pickaway-Penn Townships  
Prairie Township Drainage District 1  
Prairie Township Drainage District 2 & 4  
Shelbyville-Clarksburg Union Drainage District 1  
Todds Point Okaw of Union Drainage District 1  
Tower Hill Combined Drainage District 2

***St Clair County***

Prarie Dupont Levee and Sanitary District

***Tazewell County***

Cincinatti Sub Drainage District  
Cincinatti Drainage District  
East Peoria Drainage District  
Hickory Grove Drainage District  
Mackinaw River Levee & Drainage District 1-Spring Lake Township  
Spring Lake Drainage Levee District  
West Fork Drainage District Tazewell County

***Union County***

Miller Pond Drainage District  
Preston Drainage District

***Vermillion County***

Bean Creek Drainage District  
Bridgeman Drainage District  
Brougher Drainage District  
Butler Branch Drainage District  
Center Creek Drainage District  
Eight Mile Drainage District  
Ellis Drainage District  
Fairview Special Drainage District  
Fayette Special Drainage District  
Feather Creek 2 Drainage District  
Grape Creek Drainage District  
Hastings Drainage District  
Henning Drainage District  
Hodgson Drainage District  
Hoopeston Drainage District  
Jamaica And Carroll Drainage District  
Jamaica Sidell Community Drainage District  
Jamaica Special Drainage District  
Jamesburg Special Drainage District  
Johnson Drainage District  
Jordan Spec Drainage District  
Little Vermilion Drainage District  
Maple Grove Drainage District  
Oakwood Drainage District 1  
Pleasant Hill Drainage District  
Pleasant View Drainage District  
Sandusky Branch Drainage District  
Sidell, Jamaica, Carroll Twnshps Drainage District 2  
Sinking Hole Drainage District  
Stony Creek Drainage District  
Union Drainage District 1  
Union Drainage District No 1 Of Catlin-Vance  
Vermilion Grove Drainage District

***Wabash County***

Rochester-Mc Clearys Bluff Levee District  
Wabash County Special Drainage District 1  
Wabash County Special Drainage District 2  
Wabash County Special Drainage District 3  
Wabash County Special Drainage District 5  
Wabash County Special Drainage District 6  
Wabash County Special Drainage District 7  
Wabash County Special Drainage District 8  
Wabash County Special Drainage District 10  
Wabash County Special Drainage District 11  
Wabash County Special Drainage District 14  
Wabash County Special Drainage District 17  
Wabash County Special Drainage District 9

***Wayne County***

Elm River Drainage District  
Golden Gate Drainage District  
Leech And Massilon Townships Union Drainage District 1  
Leech Grover Drainage District 1  
Skillet Fork River Outlet  
Union Drainage District Of Wayne Edwards County  
Woods Drainage District

***White County***

Granny Tweedle Drainage District  
Half Moon Drainage District  
Hawthorne Drainage District 2  
Mill Shoals Drainage District 3  
Mud Creek Drainage District  
Randolph Drainage District

***Whiteside County***

Cattail Drainage District  
Coloma And Montmorency Townships Union Drainage District 5  
Erie-Fenton Drainage District 1  
Erie-Fenton Sub #1 District 1  
Hahnaman And Montmorency Townships Union Drainage District 2  
Hahnadam Drainage District 2  
Hahnaman Drainage District 1  
Hahnaman Township Drainage District 3  
Hopkins Township Drainage District 2  
Hume Prophetstown Union Drainage District 1  
Johnson Creek Levee Drainage District  
Johnson Creek Sub #1 Drainage District  
Meredosia Levee And Drainage District  
Montmorcy Coloma Union Drainage District 2  
Montmorency Township Drainage District 3  
River Road Drainage District  
Sharon Levee And Drainage District  
Summit Drainage District  
Tampico And Hahnaman Townships Union Drainage District 2  
Union Special Drainage District Tampico Prophetstown Hume  
Whiteside And Rock Island Drainage District

***Will County***

Black Walnut Creek Drainage District  
Cenagewine Drainage District 1  
Drainage District 1 Crete Monee Will Township  
Frankfort Mutual Drainage District 4  
Gorman -Monee Township Drainage District 6  
Monee Drainage District 5  
Monee-Grenn Garden Drainage District 2  
Monee-Will Drainage District 1  
Union Drainage District 1

Washington & Will Drainage District 3  
Washington & Will Subdistrict Drainage District 3  
Washington Drainage District 3  
Will And Washington Union Drainage District 1

***Winnebago County***  
Rockford –Winnebago Drainage District

***Woodford County***  
Clayton Bennington Drainage District  
Mud Creek Drainage District

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## FIRE PROTECTION DISTRICTS

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<b>OVERVIEW</b>	Fire protection districts are created to provide fire prevention, protection and control services for the people and property within its boundaries. They may also be called upon to assist the underwater recovery of drowning victims and may provide ambulance service. Districts are governed by boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE</b>	70 ILCS 705/0.01 to 705/24
<b>CITATION</b>	<b>Effective Date:</b> July 8, 1927
<b>ESTABLISHMENT</b> <i>§ 705/1 to 705/3.1</i>	<b>Request:</b> Fire protection districts may be composed of up to five counties so long as the territory is contiguous, does not divide existing cities or towns, and is not located in another fire protection district. A fire protection district may be proposed in a petition signed by at least 50 legal voters, or a majority if there are fewer than 100 voters in the proposed district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. The vote in incorporated and unincorporated areas is tallied separately, and only those areas that approve the district are included therein. <b>Annexation:</b> Annexation is permitted under certain circumstances. Annexation may be requested in a petition signed by at least 1% of legal voters residing in the proposed addition. A hearing is held in circuit court and the proposed annexation must be approved by referendum.
<b>DISSOLUTION</b> <i>§ 705/14.14, 705/18 to 705/21.1</i>	<b>Request:</b> Dissolution may be requested in a petition filed by 50 or more legal voters, or a majority if there are less than 100 voters. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The dissolution must be approved by referendum. <b>Disconnection:</b> Eligible territories included within the limits of a fire protection district and a municipality in counties with a population of one million or more may disconnect from the district. A request for disconnection may be proposed in a petition filed by at least 5% or more of the legal voters residing within the limits of the territory which wishes to disconnect. A court hearing is held and the proposed disconnection must then be approved by referendum. The disconnected territory remains liable for its share of the bonded indebtedness outstanding at the date of disconnection.
<b>GOVERNANCE</b> <i>§ 705/4 to 705/6</i>	<b>Governing Body:</b> Board of Trustees <b>Members:</b> The board consists of three members who are appointed to serve staggered three-year terms. The number of board members may be increased from three to five or from five to seven or decreased from five to three. The term of office can also be changed from three to six years. Trustees may be paid from \$1,000 to \$2,000 a year depending on the size of the district. That amount may be increased up to 50% in districts that have ambulance service. <b>Selection:</b> If the district is totally contained within a single municipality, the governing body of the municipality appoints the trustees. If the district lies within a single township but not within one municipality the township board of trustees appoints the trustees for the district. No township official is eligible to serve. If the district lies within one county but not within one township or municipality, the trustees for the district are appointed by the chair of the county board. If the district is located in more than one county, representation on the board is proportional. <b>Key Officials:</b> The board selects a president and secretary from among its members and a treasurer, who need not be a member of the board.

**POWERS**

§ 705/6, 705/9 to  
705/11e, 705/16.01 to  
705/16.18

In addition to the usual powers of special districts (*see page v*), these districts may take the necessary steps to provide fire protection and rescue service. In districts that have a fire department which has full-time, paid members, the board of trustees may appoint a board of fire commissioners to administer the provisions found in §705/16.01 to §705/16.18 (a district with 12 or more full-time, paid members in its fire department must appoint such a board). No member of a board of trustees of any fire protection district may be appointed to any board of fire commissioners. However, in a fire protection district which does not have a board of fire commissioners, but is subject to those provisions, the board of trustees has the powers and duties of that board.

**REVENUE**

§ 705/13, 705/14,  
705/24, 40 ILCS 5/4-  
118

**Corporate Tax:** Authorized by the board, the rate limit is 0.125% but may be increased by backdoor referendum to 0.30% and by front door referendum to 0.40%.

**Ambulance Services Tax:** Authorized by referendum, the rate limit is 0.30%. Boards authorized to levy up to 0.25% prior to January 1, 1978, may increase the maximum to 0.30% with some limitations; however, if 10% of the voters in the district sign a petition, the increase is subject to referendum.

**Ambulance Services-Intergovernmental Cooperation Agreements Tax:** Authorized by the board in districts meeting specific criteria, the rate limit is 0.095%. This tax may not be levied on any property which is already taxed for ambulance services.

**Emergency Rescue Crews and Equipment Tax:** Authorized by referendum, the rate limit is 0.05%.

**Fireman's Pension Tax:** Required by state law, the board must levy an amount which will meet the annual actuarial requirements of the pension fund, or 17.5% of the salaries and wages to be paid to firefighters for the year, whichever is greater.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** No provision

**Other Revenue:** The board may charge a fee for services provided to a non-resident of the district. The charge is \$75 per hour for each vehicle and \$20 per hour for each firefighter responding to a call for assistance.

**DEBT**

**MANAGEMENT**  
§ 705/12

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum, these bonds may be issued for any corporate purpose and must be retired within 20 years.

**Total Debt Limit:** 5.75% of EAV

**FISCAL**

**PROCEDURE**  
§ 705/6.1, 705/11a,  
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** An annual audit of all accounts and funds controlled by the board must be conducted by a CPA and filed with the county clerk. The audit must be conducted in accordance with generally accepted auditing standards and the *Governmental Audit Account Act*. When the board contracts with a public or private corporation to provide fire protection services, an annual audit of that corporation must be conducted by a CPA. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**FIRE PROTECTION DISTRICTS IN ILLINOIS**

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*Adams County*

- Camp Point Fire District
- Central Fire Protection District
- Clayton Fire Protection District
- Golden Fire Protection District

- Liberty Fire Protection District
- Lima Tioga Fire Protection District
- Loraine Fire Protection District
- Mendon Fire Protection District
- Payson Fall Creek Fire Protection District

Tri Township Fire Protection District  
Ursa Fire Protection District

***Alexander County***

84 Fire Protection District  
North Cairo Fire Protection District

***Bond County***

Greenville Fire Protection District  
Keyesport Fire Protection District  
Mulberry Grove Fire Protection District  
Pocahontas Old Ripley Fire Protection District  
Shoal Creek Fire Protection District  
Smithboro Fire Protection District

***Boone County***

Boone County Fire Protection District 1  
Boone County Fire Protection District 2  
Boone County Fire Protection District 3  
Boone County Fire Protection District 4  
Boone County Fire Protection District 5  
Manchester-Rural Fire Protection District 5  
North Boone Fire Protection District 3

***Brown County***

Brown County Fire Protection District  
Versailles Fire Protection District

***Bureau County***

Arlington Fire Protection District  
Buda Fire Protection District  
Bureau Fire Protection District  
Cherry Fire Protection District  
Dalzell Fire Protection District  
La Moille Fire Protection District  
Ladd Fire Protection District  
Malden Fire Protection District  
Manlius Fire Protection District  
Mineral Fire Protection District  
Neponset Fire Protection District  
Ohio Fire Protection District  
Princeton Rural Fire Protection District  
Seatonville Fire Protection District  
Sheffield Fire Protection District  
Tiskilwa Rural Fire Protection District  
Wyanet Fire Protection District

***Calhoun County***

Hardin Fire Protection District  
North Calhoun Fire District  
Point Fire Protection District

Richwoods Fire Protection District

***Carroll County***

Chadwick Fire Protection District  
Lanark Fire Protection District  
Milledgeville Fire Protection District  
Mount Carrol Fire Protection District  
Savanna Fire Protection District  
Shannon Fire Protection District  
Thomson Fire Protection District

***Champaign County***

Broadlands Longview Fire Protection District  
Broadlands-Longview Fire Protection District  
Carroll Fire Protection District  
Corn Belt Fire Protection District  
Eastern Prairie Fire Protection District  
Edge-Scott Fire Protection District  
Gifford Fire Protection District  
Homer Fire Protection District  
Ivesdale Fire Protection District  
Lincolnshire Fire Protection District  
Ludlow Fire Protection District  
Oakford Fire Protection District  
Ogden Royal Fire Protection District  
Pesotum Fire Protection District  
Philo Fire Protection District  
Rolling Acres Fire Protection District  
Sadorus Fire Protection District  
Sangamon Valley Fire Protection District  
Scott Fire Protection District  
Sidney Fire Protection District  
St Joseph Stanton Fire Protection District  
Thomasboro Fire Protection District  
Tolono Fire Protection District  
Windsor Park Fire Protection District

***Christian County***

Assumption Fire Protection District  
Edinburg Fire Protection District  
Midland Fire Protection District  
Morrisonville-Palmer Fire Protection District  
Mt Auburn Fire Protection District  
Owaneco Fire Protection District  
Stonington Fire Protection District  
Taylorville Fire Protection District

***Clark County***

Marshall Fire Protection District  
Martinsville Fire Protection District  
West Union Community Fire Protection District

Westfield Fire Protection District

***Clay County***

Clay City Fire District

Edgewood Bi-County Fire Protection District

Harter-Stanford Fire Protection District

North Clay Fire District

Xenia Fire Protection District

York Fire Protection District

***Clinton County***

Aviston Fire Protection District

Beckemeyer-Wade Township Fire Protection District

Breese Township Rural Fire Protection District

Carlyle Fire Protection District

Clin Clair Fire Protection District

Germantown Rural Fire Protection District

Hoffman Fire Protection District

Huey-Ferrin Fire Protection District

Keyesport Fire Protection District

Santa Fe Fire Protection District

St Rose Fire Protection District

Sugar Creek Ambulance Service

Sugar Creek Fire Protection District

Wade Township Fire Protection District

Wheatfield Fire Protection District

***Coles County***

Arthur Fire District

Ashmore Fire Protection District

Cooks Mills Fire Protection District

Humboldt Community Fire Protection District

Hutton Fire Protection District

Lincoln Fire Protection District

Oakland Community Fire Protection District

Seven Hickory-Morgan Fire Protection District

Wabash Fire Protection District

***Cook County***

Barlett-Countryside Fire Protection District

Barrington Countryside Fire Prot District

Central Stickney Fire Protection District

Chicago Ridge Fire Protection District

Country Club Hills Fire Protection District

Elk Grove Rural Fire Protection District

Forest River Fire Protection District

Forest View Fire Protection District

Garden Homes Fire Protection District

Glenbrook Fire District

Hanover Park Fire Protection District

Hoffman Estates Fire Protection District 1

Holbrook Fire Protection District

Hometown Fire Protection District

Lemont Fire Protection District

Leyden Fire Protection District

Miller Woods Fire Protection District

North Lake Fire Protection District

North Maine Fire Protection District

North Palos Fire Protection District

Northbrook Rural Fire Protection District

Northlake Fire Protection District

Norwood Park Fire Protection District

Olympia Gardens Fire Protection District

Ontarioville Fire Protection District

Orland Park Fire Protection District

Palatine Rural Fire Protection District

Palos Fire Protection District

Palos Heights Fire Protection District

Palwaukee Area Fire Protection District

Park Ridge Manor Fire Protection District

Pleasantview Fire Protection District

Prospect Heights Rural Fire Protection District

Riverside Lawn Fire Protection District

Roberts Park Fire Protection District

Roselle Fire Protection District

Sunnycrest Fire Protection District

Wheeling Township Rural Fire Protection District

***Crawford County***

Flat Rock Area Fire Protection District

Hutsonville Fire Protection District

La Motte Fire Protection District

Oblong Township Fire Protection District

Prairie-Licking Fire Protection District

Robinson Fire Protection District

***Cumberland County***

Montrose Fire Protection District

Neoga Fire Protection District

Sigel Fire Protection District

***De Kalb County***

Cortland Fire Protection District

De Kalb Community Fire Protection District

Genoa-Kingston Fire Protection District

Hinckley Community Fire Protection District

Kirkland Community Fire District

Malta Fire Protection District

Sandwich Community Fire Protection District

Shabbona Fire Protection District

Somonauk Fire Protection District  
Sycamore Fire Protection District  
Waterman Community Fire Protection District  
Waterman Fire Protection District

***Dewitt County***

Arthur Fire District  
Clinton Community Rural Fire District  
Farmer City Fire Protection District  
Kenney Fire Protection District  
Leroy Community Fire Protection District  
Maroa Fire District  
North Piatt Fire District  
Tunbridge Fire Protection District  
Wapella Fire Protection District  
Waynesville Community Fire District  
Weldon Community Fire Protection District

***Douglas County***

Arcola Fire Protection District  
Atwood Fire Protection District  
Camargo Fire Protection District  
Hindsboro Community Fire Protection District  
Newman Fire Protection District

***Dupage County***

Addison Fire Protection District 1  
Bartlett-Countryside Fire Protection District  
Bensenville Fire Protection District 1  
Bloomingdale Fire Protection District 1  
Carol Stream Fire Protection District  
Clarendon Heights Fire Protection District  
Darien-Woodridge Fire Protection District  
Fairview Fire Protection District  
Glenbard Fire Protection District  
Glenside Fire Protection District  
Golfview Hills Fire Protection District  
Itasca Fire Protection District 1  
Lisle-Woodridge Fire Protection District  
Marywood Fire Protection District  
Naperville Fire Protection District  
North Westmont Fire Protection District  
Oakbrook Terrace Fire Protection District  
Roselle Fire Protection District 1  
South Westmont Fire Protection District  
Tri State Fire Protection District  
Warrenville Fire Protection District  
West Chicago Fire Protection District  
Winfield Fire Protection District  
Wooddale Fire Protection District 1

York Center Fire Protection District  
Yorkfield Fire Protection District

***Edgar County***

Brocton Fire Protection District  
Chrisman Fire Protection District  
Hume Fire Protection District  
Kansas Township Volunteer Fire Protection District  
Metcalf Fire Protection District  
Paris Community Fire Protection District

***Edwards County***

Albion Rural Fire Protection District  
Bone Gap Rural Fire Protection District 1  
Browns Rural Fire Protection District  
Little Wabash Fire Protection District  
West Salem Fire Protection District

***Effingham County***

Altamont Fire Protection District  
Dieterich Fire Protection District  
Edgewood Bi-County Fire Protection District  
Edgewood Bi-County Fire Protection District  
Montrose Fire Protection District  
Shumway Fire Protection District  
Sigel Fire Protection District  
Teutopolis Fire Protection District  
Tri-County Fire Protection District  
Watson Fire Protection District

***Fayette County***

Brownstown Fire Protection District  
Farina Fire Protection District  
St Elmo Fire Protection District  
St Peter Fire Protection District  
Tri County Fire Protection District

***Ford County***

Elliot Fire Protection District  
Gibson City Fire Protection District  
Kempton Fire Protection District  
Paxton Fire Protection District  
Piper City Fire Protection District  
Roberts Melvin Fire Protection District  
Sullivan Fire Protection District

***Franklin County***

Ewing-Northern Fire Protection District  
Sesser Fire Protection District

***Fulton County***

Astoria Fire Protection District



Avon Fire Protection District  
Bryant Fire Protection District  
Buckheart Fire Protection District  
Coppera Creek Fire Protection District  
Cuba Fire Protection District  
Fairview Fire Protection District  
Farmington Community Fire Protection District  
Hickory Fire Protection District  
Ipava Fire Protection District  
Lewistown Fire Protection District  
London Mills Community Fire Protection District  
Smithfield Fire Protection District  
Table Grove Fire Protection District  
Vermont Fire Protection District

***Greene County***

Carrollton Fire Protection District  
Greenfield Fire Protection District  
Roodhouse Fire Protection District

***Grundy County***

Braceville Fire Protection District  
Coal City Fire Protection District  
Gardner Fire Protection District  
Mazon Fire Protection District  
Minooka Fire Protection District  
Morris Rural Fire & Ambulance District  
South Wilmington Fire Protection District  
Verona-Kinsman Fire Protection District

***Hamilton County***

Dahlgren Fire Protection District

***Hancock County***

Augusta Fire Protection District  
Bowen Fire Protection District  
Dallas Rural Fire Protection District  
La Harpe Fire Protection District  
Nauvoo Fire Protection District  
Tri County Fire Protection District  
Warsaw Fire Protection District  
West Point Fire Protection District

***Henderson County***

Biggsville Fire Protection District  
Gulfport-Gladstone Fire District  
Media Stronghust Terre Haute Fire Protection District

***Henry County***

Annawan Alba Fire Protection District  
Atkinson Fire Protection District

Bishop Hill Community Fire Protection District  
Cambridge Fire District  
Clover Fire Protection District  
Colona Community Fire Protection District  
Galva Fire District  
Geneseo Fire Protection District  
Hillsdale Fire Protection District  
Kewanee Fire Protection District  
Orion Fire Protection District  
Osco Fire Protection District  
Oxford Fire Protection District

***Iroquois County***

Ash-Clif Fire Protection District  
Ashkum Township Fire Protection District  
Beaver Fire Protection District  
Beaverville Fire Protection District  
Buckley Fire Protection District  
Chebanse Fire Protection District  
Cissna Park Fire Protection District  
Concord Fire Protection District  
Crescent Iroquois Fire Protection District  
Danforth Fire Protection District  
Gilman Community Fire Protection District  
Iroquois Ford Fire Protection District  
Loda Fire Protection District  
Martinton Fire Protection District  
Milford Fire Protection District  
Onarga Fire Protection District  
Papineau Fire Protection District  
Sheldon Fire Protection District  
Stockland Fire Protection District  
Wellington Greer Fire Protection District  
Woodland Fire Protection District

***Jackson County***

Murphysboro, Pomona, Somerset Fire Protection District  
Tower Rock Fire Protection District

***Jasper County***

Montrose Fire Protection District.  
South Island Creek Drainage District  
Wade Community Fire District

***Jefferson County***

Jefferson Fire Protection District  
Webber Fire Protection District  
Woodlawn Fire Protection District

***Jersey County***

Otter Creek Fire Protection District

Q. E. M. Fire Protection District  
Rosedale Fire District

***Jo Daviess County***

Apple River Fire Protection District  
Dunleith Menominee Fire Protection District  
Elizabeth Community Fire Protection District  
Galena Rural Fire District  
Hanover Fire Protection District  
Scales Mound Fire Protection District  
Stockton Fire Protection District  
Warren Area Ambulance Service

***Kane County***

Batavia Fire Protection District  
Batavia Township & Countryside Fire Protection District  
Big Rock Fire Protection District  
Burlington Community Fire Protection District  
Carpentersville Countryside Fire Protection District  
East Dundee Countryside Fire Protection District  
Elburn Countryside Fire Protection District  
Hampshire Fire Protection District  
Kaneville Fire Protection District  
Maple Park Countryside Fire Protection District  
Marywood Fire Protection District  
Moecherville Countryside Fire Protection District  
Montgomery Countryside Fire Protection District  
North Aurora Fire Protection District  
Pingree Grove And Countryside Fire Protection District  
Rutland Dundee Township Fire Protection District  
South Elgin Countryside Fire Protection District  
South Park Fire Protection District  
St Charles Fire Protection District  
Sugar Grove Fire Protection District  
West Dundee Fire Protection District

***Kankakee County***

Aroma Fire Protection District  
Bourbonnais Fire Protection District  
Cabery Area Fire Protection District  
Essex Fire Protection District  
Grant Park Fire Protection District  
Greater Momence Fire Protection District  
Kankakee Township Fire Protection District  
Limestone Township Fire Protection District  
Manteno Community Fire Protection District  
Momence Fire Protection District  
Otto Township Fire Protection District  
Pembroke Fire Protection District  
Pilot Fire Protection District

St Anne Township Fire Protection District  
Salina Fire Protection District  
Reddick Fire District

***Kendall County***

Bristol Kendall Fire Protection District  
Lisbon Seward Fire Protection District  
Little Rock Fox Fire Protection District  
Newark Fire Protection District  
Oswego Fire Protection District

***Knox County***

Abingdon Fire Protection District  
Altona Fire Protection District  
Copley Victoria Fire Protection District  
Elba Salem Fire Protection District  
Galva Community Fire Protection District  
Henderson Township Fire Protection District  
Knoxville Community Fire Protection District  
Maquon Fire Protection District  
Oneida Fire Protection District  
Oneida-Wataga Fire Protection District  
Rio Fire Protection District  
Special Fire District 1  
Special Fire District 2  
Williamsfield Fire Protection District

***La Salle County***

Allen Fire Protection District  
Dana Fire Protection District  
Dimmick Peru Fire Protectn District  
Earlville Fire Protection District  
Leland Fire Protection District  
Lostant Fire Protection District  
Marseilles Fire Protection District  
Mendota Troy Grove Fire Protection District  
Oglesby Fire Protection District  
Rutland Fire Protection District  
Seneca Fire Protection District  
Serena Fire Protection District  
Sheridan Fire Protection District  
Utica Fire Protection District

***Lake County***

Antioch Fire Protection District  
Arden Shore North Fire Protection District  
Arden Shore South Fire Protection District  
Bonnie Brook Fire Protection District  
Countryside Fire Protection District  
Deerfield Bannockburn Fire Protection District

Fox Lake Fire Protection District  
Grayslake Fire Protection District  
Greater Round Lake Fire Protection District  
Lake Villa Fire Protection District  
Lake Zurich Rural Fire Protection District  
Libertyville Fire Protection District  
Lincolnshire Riverwoods Fire Protection District  
Long Grove Rural Fire Protection District  
Newport Township Fire Protection District  
Rockland Fire Protection District  
Vernon Fire Protection District  
Warren Waukegan Fire Protection District  
Wauconda Fire Protection District  
Winthrop Harbor Fire Protection District

***Lawrence County***

Bridgeport Fire Protection District  
Christy Fire Protection District  
Denison Fire Protection District  
Lawrence-Allison Fire Protection District

***Lee County***

Amboy Fire Protection District  
Ashton Fire Protection District  
Compton Community Fire Protection District  
Dixon Community Fire Protection District  
Franklin Grove Fire Protection District  
Lee Community Fire Protection District  
Paw Paw Fire Protection District  
Sublette Fire Protection District  
West Brooklyn Fire Protection District

***Livingston County***

Chatsworth Fire Protection District  
Cullom Fire Protection District  
Dwight Fire Protection District  
Emington Campus Fire District  
Fairbury Rural Fire Protection District  
Flanagan Fire Protection District  
Forrest-Strawn-Wing Fire Protection District  
Long Point Fire Protection District  
Odell Fire Protection District  
Pontiac Fire Protection District  
Reading Fire Protection District  
Reddick Fire District  
Saunemin Fire Protection District

***Logan County***

Atlanta Rural Fire Protection District  
Beason Fire District

Elkhart Fire Protection District  
Emden Fire Protection District  
Hartsburg Fire Protection District  
Latham Fire Protection District  
Lincoln Rural Fire Protection District  
Middletown Fire Protection District  
Mt Pulaski Fire Protection District  
New Holland Fire Protection District  
San Jose Fire Protection District

***Macon County***

Argenta Oreana Fire Protection District  
Blue Mound Countryside Fire Protection District  
Harristown Fire Protection District  
Hickory Point Fire Protection District  
Long Creek Fire Protection District  
Maroa Countryside Fire Protection District  
Mt Zion Fire Protection District  
Niantic Fire Protection District  
South Macon Fire Protection District  
South Wheat Land Fire Protection District  
Warrensburg Fire Protection District

***Macoupin County***

Brighton-Betsey Ann Fire District  
Bunker Hill Fire Protection District  
Girard Fire Protection District  
Mt Olive Fire Protection District  
Scottville-Modesto Fire Protection District  
Staunton Fire District  
Virden Fire Protection District

***Madison County***

Alhambra Community Fire Protection District  
Cloverleaf East Madison Fire Protection District  
Collinsville Fire Protection District  
Cottage Hills Fire Protection District  
Eagle Park Acres Fire District  
Fosterburg Fire Protection District  
Ft Russell Fire Protection District  
Glen Carbon Fire Protection District  
Godfrey Fire Protection District  
Grantfork Fire Protection District  
Hamel Community Fire Protection District  
Highland Pierron Fire Protection District  
Holiday Shores Fire Protection District  
Kendall Hill Fire Protection District  
Long Lake Fire Protection District  
Marine Community Fire Protection District  
Maryville Fire Protection District

Meadowbrook Fire Protection District  
Mitchell Fire Protection District  
Mitchell Fire Protection District  
Moro Fire Protection District  
Moro Fire Protection District  
New Douglas Community Fire Protection District  
Olive Fire Protection District  
Prairie Fire Protection District  
Rosewood Heights Fire Protection District  
South Roxana Fire Protection District  
St Jacob Township Fire Protection District  
State Park Place Fire District  
Troy Fire Protection District  
Worden Fire Protection District

***Marion County***

Centralia Fire Protection District  
Iuka Fire Protection District  
Kell Fire Protection District  
Kinmundy Alma Fire Protection District  
Odin Fire Protection District  
Patoka Fire Protection District  
Salem Fire Protection District  
Sandoval Fire Protection District

***Marshall County***

Henry Fire Protection District  
Lacon-Sparland Fire Protection District  
Toluca Fire Protection And Ambulance District  
Varma Community Fire Protection District  
Wenona Fire Protection District

***Mason County***

Bath Fire Protection District  
Easton Rural Fire Protection District  
Forman Fire Protection District  
Havana Rural Fire Protection District  
Kilbourne Rural Fire District  
Mason City Fire District Protection District  
Ridge Lake Fire Protection District  
San Jose Fire Protection District

***Massac County***

Massac County Fire District

***McDonough County***

Blandinsville Hire Township Fire Protection District  
Bushnell Fire Protection District  
Colchester Fire Protection District  
Emmet-Chalmers Fire District  
Good Hope-Sciota Fire Protection District

Industry Fire Protection District  
New Salem Fire Protection District  
New Salem Fire Protection District

***McHenry County***

Algonquin-Lake In The Hills Fire Protection District  
Cary Fire Protection District  
Crystal Lake Rural Fire Protection District  
Fox River Grove Fire Protection District  
Harvard Community Fire Protection District  
Hebron Alden Greenwood Fire Prot District  
Huntley Fire Protection District  
Marengo Fire Protection District  
Mchenry Fire Protection District  
Nunda Rural Fire Protection District  
Richmond Township Fire Protection District  
Spring Grove Fire Protection District  
Union Fire Protection District  
Wonderlake Fire Protection District  
Woodstock Rural Fire Protection District

***McLean County***

Allin Township Fire Protection District  
Bellflower Fire Protection District  
Bloomington Township Fire Protection District  
Carlock Fire Protection District  
Chenoa Fire Protection District  
Dale Fire Protection District  
Danvers Fire Protection District  
Downs Old Town Fire Protection District  
El Paso Fire Protection District  
Ellsworth Fire Protection District  
Gridley Fire Protection District  
Hudson Fire Protection District  
Leroy Fire Protection District  
Lexington Community Fire Protection District  
Mt Hope Funks Grove Fire Protection District  
Octavia Fire Protection District  
Randolph Township Fire Protection District  
Saybrook Arrowsmith Fire Protection District  
Towanda Community Fire Protection District

***Menard County***

Athens Fire Protection District  
Athens/Fancy Fire Protection District  
Greenview Community Fire Protection District  
Petersburg Community Fire Protection District  
Tallula Community Fire Protection District

***Mercer County***

Aledo Fire Protection District  
Green Township Fire & Ambulance Protection District  
Joy Community Fire & Ambulance District  
New Boston-Eliza Fire Protection District  
Rivoli Fire & Ambulance Protection District  
Seaton Fire & Ambulance Protection District  
Sherrard Community Fire And Ambulance Protection District

***Monroe County***

Columbia Fire Protection District  
Hecker Fire Protection District  
Maeystown Fire District  
Valmeyer Fire Protection District  
Waterloo Rural Fire Protection District

***Montgomery County***

Coffeen Fire District  
Farmersville-Waggoner Fire Protection District  
Fillmore Fire Protection District  
Raymond Fire Protection District

***Morgan County***

Franklin Fire Protection District  
Meredosia Fire Protection District  
Woodson Fire Protection District

***Moultrie County***

Arthur Rural Fire Protection District  
Bethany Fire Protection District  
Dora Township Fire Protection District  
Lovington Fire Protection District  
Sullivan Fire Protection District

***Ogle County***

Byron Fire Protection District  
Forreston Fire Protection District  
Leaf River Fire Protection District  
Lynnville Fire Protection District  
Monroe Township Fire Protection District  
Mount Morris Fire Protection District  
Ogle-Lee Fire Protection District  
Oregon Fire Protection District  
Polo Fire Protection District  
Stillman Fire Protection District

***Peoria County***

Akron Princeville Fire Protection District  
Brimfield Fire Protection District  
Dunlap Fire Protection District  
Elmwood Fire Protection District

Limestone Township Fire Protection District  
Logan Trivoli Fire Protection District  
Oak Grove Fire Protection District  
Richwoods Fire Protection District  
Timber Hollis Fire Protection District  
Tuscarora Fire Protection District  
West Peoria Fire Protection District

***Perry County***

Cutler Fire Protection District  
Pinckneyville Fire Protection District  
Tamaroa Fire Protection District

***Piatt County***

Bement Fire Protection District  
Cerro Gordo Fire Protection District  
Cisco Fire Protection District  
Coulterville Community Fire Protection District  
Deland Fire Protection District  
Hammond Fire Protection District  
Mid-Piatt Fire Protection District  
Monticello Fire Protection District  
Northern Piatt Fire Protection District

***Pike County***

Barry Fire Protection District  
Baylis Fire Protection District  
East Pike Fire Protection District  
Hull-Kinderhook Fire Protection District  
New Canton Fire Protection District  
North Pike Fire Protection District  
Pleasant Hill Fire Protection District  
Rural Griggsville Fire Protection District  
Rural Pittsfield Fire Protection District  
Spring Creek Fire District

***Pope County***

Rural Pope County Fire Protection District

***Puntnam County***

Granville Hennepin Fire Protection District  
Magnolia Fire Protection District  
Mcnabb Fire Protection District  
Standard Fire Protection District

***Randolph County***

Baldwin Fire District  
Coulterville Community Fire Protection District  
Marissa Fire Protection District  
Tilden Fire Protection District

***Richland County***

Christy Fire Protection District  
Noble Fire District  
Olney Township Fire Protection District

***Rock Island County***

Andalusia Fire Protection District  
Barstow Fire Protection District  
Blackhawk Fire Protection District  
Bowlesburg Fire Protection District  
Buffalo Prairie Fire Protection District  
Campbell Island Fire Protection District  
Coal Valley Fire Protection District  
Cordova Fire Protection District  
Coyne Center Fire Protection District  
East Moline Rural Fire Protection District  
Four Way Fire Protection District  
Hillsdale Fire Protection District  
Rapids City Fire Protection District  
Reynolds Fire Protection District  
South Moline Fire Protection District

***Sangamon Country***

Auburn Fire Protection District  
Buffalo Fire Protection District  
Chatham Fire Protection District  
Curran Fire Protection District  
Divernon Fire Protection District  
Eastside Fire Portection District  
Illioplis Fire Protection District  
Island Grove Fire Protection District  
Lake Springfield Fire Protection District  
Loami Fire Protection District  
Mechanicsburg Fire Protection District  
New Berlin Fire Protection District  
Northside Fire Protection District  
Pawnee Fire Protection District  
Pleasant Plains Fire Protection District  
Riverton Area Fire Protection District  
Rochester Fire Protection District  
Sherman Fire Protection District  
South Lawn Fire Protection District  
Southoak Knolls Fire Protection District  
Southside Fire Protection District  
Western Fire Protection District  
Williamsville Fire Protection District  
Woodside Fire Protection District 1

***Schuylar County***

Browning Fire Protection District

Hickory-Kerton Fire Protection District  
Schuyler Fire District

***Scott County***

North Scott Fire Protection District

***Shelby County***

Cowden Fire Protection District  
Findlay Fire Protection District  
Moweaqua Fire Protection District  
Shelbyville Fire Protection District  
Sigel Fire Protection District  
Stewardson Fire Protection District  
Strasburg Fire Protection District  
Tower Hill Fire Protection District  
Windsor Fire Protection District

***St Clair County***

Brooklyn Fire Protection District  
Cahokia Fire Protection District  
Camp Jackson Fire Protection District  
Churchroad Fire Protection District  
Columbia Rural Fire Protection District  
Dupo Fire Protection District  
East Side Fire Protection District  
Emerald Mound Fire Protection District  
Fairview Caseyville Fire Protection District  
Freeburg Fire Protection District  
French Village Fire District  
Golden Gardens Fire District  
Hollywood Heights Fire Protection District  
Marissa Fire Protection District  
Mascoutah Rural Fire Protection District  
Midway Fire Protection District  
Millstadt Rural Fire Protection District  
New Athens Fire Protection District  
Norwest St Clair Fire District  
O'Fallon Shiloh Valley Caseyville Fire Protection District  
Prairie Du Pont Fire Protection District  
Signal Hill Fire Protection District  
Smithton Fire Protection District  
South Side Fire Protection District  
St Clair Fire Protection District  
St. Libory Fire Protection District  
State Park Place Fire Protection District  
Summerfield Fire Protection District  
Villa Hills Fire Protection District  
West Side Fire Protection District

***Stark County***

Bradford Community Fire District  
Lafayette Community Fire Protection District  
Toulon Community Fire Protection District  
Wyoming Community Fire Protection District

***Stephenson County***

Cedarville Fire Protection District  
Dakota Fire Protection District  
Davis Fire Protection District  
Freeport Rural Fire Protection District  
German Valley Fire Protection District  
Lena Fire Protection District  
Orangeville Fire Protection District  
Pearl City Fire Protection District  
Rock City Fire Protection District  
Winslow Fire Protection District

***Tazewell County***

Armington Community Fire Protection District  
Brush Hill Fire Protection District  
Central Fire Protection District 1  
Central Groveland Fire Protection District  
Cincinnati Fire Protection District  
Deer Creek Fire Protection District No 1  
Delavan Fire Protection District  
Gardena Fire Protection District  
Green Valley Fire Protection District  
Groveland Central Fire Protection District  
Hopedale Fire Protection District  
Little Mackinaw Fire Protection District  
Mackinaw Fire Protection District  
Morton Area Farmers Fire Protection District  
Normandale Fire Protection District  
Northern Tazewell Fire And Rescue District  
Pleasantview Fire Protection District  
Powerton Fire Protection District  
Schaeferville Fire Protection District  
Spring Bay Fire District  
Tremont Fire Protection District

***Union County***

Wolf Lake Fire District

***Vermilion County***

Allerton Fire Protection District  
Bismarck Fire District  
Bluegrass Fire Protection District  
Carroll Fire Protection District  
Catlin Fire Protection District

F M C Fire District  
Georgetown Fire Protection District  
Kickapoo Fire Protection District  
Lynch Fire Protection District  
Rankin Fire Protection District  
Ridgefarm Fire Protection District  
Westville Fire Protection District

***Wabash County***

Allendale Rural Fire Protection District  
Bellmont Rural Fire District  
Greater Wabash Rural Fire District

***Warren County***

Alexis Fire Protection District  
Central Warren County Fire Protection District  
Little York Fire Protection District  
Roseville Fire Protection District  
Roseville-Swan-Point Pleasant-Ellison Fire Protection District

***Washington County***

Addieville Fire Protection District  
Ashley Fire Protection District  
Hoyleton Community Fire Protection District  
Irvington Fire Protection District  
Nashville Fire District  
Okawville Fire Protection District

***Wayne County***

Bedford Township Fire Protection District  
Fairfield Rural Fire Protection District  
Lamad Township Fire Protection District  
Mill Shoals Fire Protection District  
Orchardville Fire Protection District  
Wayne Fire Protection District

***White County***

Enfield Fire Protection District  
Mill Shoals Fire Protection District  
Norris City Fire Protection District

***Whiteside County***

Albany Fire Protection District  
Erie Fire Protection District  
Fulton Fire Protection District  
Prophetstown Fire Protection District  
Rock Fall Fire Protection District  
Sterling Fire Protection District  
Tampico Rural Fire Protection District

***Will County***

Beecher Fire Protection District

Braidwood Fire Protection District  
Channahon Fire Protection District  
Crete Fire Protection District  
Custer Fire Protection District  
East Joliet Fire Protection District  
Elwood Fire Protection District  
Frankfort Fire Protection District  
Homer Fire Protection District  
Lemont Fire Protection District  
Lockport Fire Protection District  
Manhattan Fire Protection District  
Mokena Fire Protection District  
Monee Fire District  
New Lenox Fire Protection District  
Northwest Homer Fire District  
Peotone Fire Protection District  
Plainfield Fire Protection District  
Rockdale Fire Protection District  
Steger Estate Fire Protection District  
Troy Fire Protection District  
Wilmington Fire Protection District

***Williamson County***

Lake Egypt Fire Protection District  
Williamson County Fire Protection District

***Winnebago County***

Blackhawk Fire Protection District  
Cherry Valley Fire Protection District  
Durand Fire 1 Fire Protection District  
Edgebrook Bradley Heights Fire Protection District

German Valley Fire Protection District  
Harlem Roscoe Fire Protection District  
New Milford Fire Protection District  
North Park Fire Protection District  
Northwest Fire Protection District  
Pecatonica Fire Protection District  
Rock River Fire Protection District  
Rockton Fire Protection District  
Stillman Fire Protection District  
West Suburban Fire Protection District  
Win-Bur-Sew Fire Protection District  
Winnebago County Fire Protection District 1

***Woodford County***

Benson Fire Protection District  
Congerville Rural Fire Protection District  
El Paso Fire District  
Eureka Fire Protection District  
Germantown Fire Pro District  
Metamora Rural Fire Protection District  
Minonk Fire Protection District  
Roanoke Fire Protection District  
Secor Fire Protection District  
Spring Bay Fire District



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## FOREST PRESERVE DISTRICTS

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<b>OVERVIEW</b>	Downstate forest preserve districts protect and preserve the flora, fauna, and scenic beauty of Illinois forest lands outside of Cook County. These districts maintain such lands in their natural state for the education, pleasure, and recreation of the public. In addition, areas in some districts may be used for flood control and wastewater treatment. Districts are governed by five-member boards of commissioners and may levy property taxes and issue bonds.
<b>STATUTE</b> <b>CITATION</b>	70 ILCS 805/0.001 to 855/2 <b>Effective Date:</b> October 1, 1977
<b>ESTABLISHMENT</b> § 805/1 to 805/2, 805/14	<b>Request:</b> Any contiguous area lying totally within one county that contains one or more natural forests or parks and one or more cities, towns or villages may be incorporated as a downstate forest preserve district. A forest preserve district may be proposed in a petition filed by 500 legal voters residing in the proposed district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by a referendum. <b>Annexation:</b> Territory located in the same county and contiguous to the district may be annexed. Annexation may be proposed in a petition filed by 10% of the legal voters residing in the proposed addition and must be approved by a referendum.
<b>DISSOLUTION</b> § 805/14.1	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> A petition must be signed by at least 5% of the legal voters residing within the district. A hearing is held in circuit court, and the proposed disconnection must be approved by referendum.
<b>GOVERNANCE</b> § 805/3a, 805/8	<b>Governing Body:</b> Board of Commissioners <b>Members:</b> Five members serve staggered five-year terms. Commissioners may be paid a per diem fee not to exceed \$36 per day or an annual salary as set by the board, but not to exceed \$3,000. <b>Selection:</b> The county board chair appoints commissioners. When the boundaries of any district are co-extensive with the boundaries of a county, city, village, incorporated town, or sanitary district, the corporate authorities of that government perform the duties of the commissioners. <b>Key Officials:</b> The board selects a president, secretary and treasurer from among its members.
<b>POWERS</b> § 8005/5 to 805/9, 805/18.1, 830/1, 835/1	In addition to the usual powers of special districts ( <i>see page v</i> ), a downstate forest preserve district may acquire land containing natural forests or waterways. It may construct, and operate recreational and cultural facilities, including swimming pools, ice skating rinks, tennis courts, golf courses, ski areas, museums, and botanical gardens. The district has the power of eminent domain. Districts with 100,000 or more population may establish a botanic garden or contract with an existing botanic garden to operate on forest preserve lands with forest preserve monies. Districts that contain a population of 150,000 or more may establish a zoo or contract with an existing zoological society to establish and maintain a zoo on forest preserve land with forest preserve monies.
<b>REVENUE</b>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.06%.

§ 805/13, 805/13.1,  
830/2, 835/2, 40 ILCS  
5/10-107

**Development of Forests Tax:** Authorized by the board, the rate limit is 0.025% in districts with a population between 100,000 and three million. It is to be used for constructing, restoring, improving, and developing forests.

**Botanic Garden Tax:** Authorized by the board, the rate limit is 0.0048% in districts or counties with a population between 200,000 and three million.

**Zoological Park Tax:** Authorized by the board, the rate limit is 0.0058% in districts with a population between 150,000 and three million. Districts in Rock Island county may levy at a rate up to 0.01%.

**Employee's Annuity and Benefit Fund Tax:** Authorized by the board, the rate limit is an amount equal to the employee contributions to the fund two years prior to the tax levy year, multiplied by 1.30.

**Bonds and Interest Tax:** Authorized by the board, there is no limit, but a referendum may be required under certain circumstances.

**Tax Anticipation Warrants:** No provision

**DEBT  
MANAGEMENT**

§ 805/13, 805/13.2,  
805/18.1 to 805/18.5,  
820/1 to 820/8

**Revenue Bonds:** Authorized by the board, these bonds may be used for the construction and operation of recreational and cultural facilities and must be repaid within 40 years.

**General Obligation Bonds:** Authorized by the board, these bonds may be used for the acquisition and development of land up to a total of 55,000 acres and must be repaid in 20 years.

**Refunding Bonds:** Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds and must be repaid within 20 years.

**Other Debt:** A district may establish funds for the acquisition of land, the operation of a landfill, or to service refunding bonds. Additional debt may be incurred, but must be authorized by referendum.

**Total Debt Limit:** 2.3% of EAV

**FISCAL  
PROCEDURE**

§ 805/10, 805/13.3,  
805/18.5, 50 ILCS  
310/2-3

**Fiscal Year:** Determined by the board

**Financial Report:** Districts are required to file an annual report, including a financial audit, with the county board. An annual financial report must also be filed with the Illinois Comptroller. Districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**FOREST PRESERVE DISTRICTS IN ILLINOIS**

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**Champaign County**  
Champaign County Forest Preserve

**Cook County**  
Cook County Forest Preserve

**DeKalb County**  
De Kalb County Forest Preserve District

**DuPage County**  
Du Page County Forest Preserve

**Kane County**  
Kane County Forest Preserve

**Kankakee County**  
Kankakee Valley Forest Preserve

**Kendall County**  
Kendall Forest Preserve District

**Lake County**  
Lake County Forest Preserve

**Ogle County**  
Byron Forest Preserve District

**Piatt County**  
Piatt County Forest Preserve District

**Rock Island County**  
Rock Island County Forest Preserve

**Will County**  
Will County Forest Preserve District

**Winnebago County**  
Winnebago County Forest Preserve

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## COOK COUNTY FOREST PRESERVE DISTRICT

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<b>OVERVIEW</b>	The Cook County Forest Preserve District creates forest preserves in order to protect and preserve the flora, fauna, and natural forests of the area within Cook County. It also consolidates preserves into areas of size and form that are convenient and desirable for public use and economical maintenance. The District may aid in the containment of flood waters and the treatment of wastewater. It is governed by a board of commissioners and may levy taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 810/0.01 to 810/45</i> <b>Effective Date:</b> October 1, 1977
<b>ESTABLISHMENT</b> <i>§810/3, 810/7, 810/8.3, 810/26</i>	<b>Request:</b> Any contiguous area lying totally within one county which has a population of three million or more and contains one or more natural forests or parks and one or more cities, towns or villages may be incorporated as a forest preserve district. A district may be proposed in a petition filed by 500 legal voters residing in the proposed district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by a referendum. <b>Annexation:</b> Any territory adjoining the district and located in the same county may become part of the district. Annexation may be requested in a petition signed by at least 10% of the legal voters in the proposed addition.
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> <i>§ 810/5, 810/20</i>	<b>Governing Body:</b> Board of Commissioners <b>Members:</b> The Cook County Board of Commissioners is the governing body of the Cook County Forest Preserve District and the president of the county board is the president of the board for the district. The members are not paid an additional amount for serving on the district board. <b>Selection:</b> Not applicable <b>Key officials:</b> The president of the board is the executive officer of the district.
<b>POWERS</b> <i>§810/7 to 810/15, 810/40, 810/43</i>	The Cook County district has powers similar to downstate districts. The district may acquire land and construct, improve, and maintain wells, power plants, comfort stations, paths, public roads, and other facilities that are necessary or desirable for its purposes. It may also acquire, improve, and maintain waterways. The district may construct, equip, acquire, improve, and operate recreational facilities, including but not limited to swimming pools, ice skating rinks, tennis courts, golf courses, ski areas, and all necessary related facilities. The district has the power of eminent domain and its own property is not subject to eminent domain or condemnation proceedings. The district is authorized to prepare and maintain grounds for a botanic garden; acquire, plant, and display botanic material; and conduct research. It may erect and maintain buildings to be used for the collection and display of animals as customary in zoological parks.
<b>REVENUE</b> <i>§810/21, 810/22, 810/39, 810/42, 810/44, 810/44.1 40 ILCS 5/11-107</i>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.06%. <b>Development of Forests Tax:</b> Authorized by the board, the rate limit is 0.021%. This tax is used for constructing, restoring, reconditioning, improving and developing the district's forests and lands. <b>Botanic Garden Tax:</b> Authorized by the board, the rate limit is 0.015%.

**Zoological Park Tax:** Authorized by the board, the rate limit is 0.035%.

**Employee's Annuity and Benefit Fund Tax:** Authorized by the board, the rate limit is an amount equal to the employee contributions to the fund two years prior to the tax levy year, multiplied by 1.30.

**Bonds and Interest Tax:** Authorized by the board, there is no rate limit. Referendum is required under certain circumstances.

**Tax Anticipation Warrants:** No provision

**Other Revenue:** The district may charge or allow a zoological society to charge an admission fee for entering the district zoo. The proceeds of such a fee must be devoted exclusively to the operation and maintenance of the zoo. All zoos under the control of the forest preserve district must be open to the public for free admission for a period equivalent to 52 days each year.

**DEBT  
MANAGEMENT**  
*§ 810/21, 810/28,  
810/31 to 810/33,  
810/42 to 810/42.2,  
810/44.1, 820/1*

**Revenue Bonds:** Authorized by the board, these bonds may be issued to construct, equip, improve and operate recreational facilities. These bonds must mature within 40 years.

**General Obligation Bonds:** Authorized by the board, these bonds may be issued for the acquisition of land up to a total of 75,000 acres. Bonds for acquisition of additional land or other purposes may be issued if approved by referendum. The bonds must be repaid in 20 years.

**Zoological Park Bonds:** Authorized by the board, bonds may be issued for a zoological park in an amount not to exceed \$27.64 million to make capital improvements. The bonds must mature within 20 years.

**Botanical Garden Bonds:** Authorized by the board, these bonds may be issued in an amount not to exceed \$7 million to make capital improvements. The bonds must mature within 20 years.

**Working Cash Fund Bonds:** Authorized by the board, these bonds may be issued up to \$7 million for the purpose of creating a working cash fund to pay necessary expenses. Bonds may also be issued up to \$1.5 million to create a working cash fund to pay expenses related to zoological park operations. These bonds must mature within 20 years.

**Refunding Bonds:** Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds.

**Total Debt Limit:** 0.345% of EAV

**FISCAL  
PROCEDURE**  
*§ 810/24, 50 ILCS  
310/2-3*

**Fiscal Year:** January 1 to December 31

**Financial Report:** Accounts for revenue bonds issued for recreational facilities must be audited annually. The District is required to file an annual financial report and audit with the Illinois Comptroller.

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## HOSPITAL DISTRICTS

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<b>OVERVIEW</b>	Hospital districts are established to provide and maintain safe and accessible hospitals within the state. Districts are governed by nine-member boards of trustees, and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 910/1, to 910/25</i> <b>Effective Date:</b> July 15, 1949
<b>ESTABLISHMENT</b> <i>§ 910/5 to 910/8, 910/10</i>	<b>Request:</b> A hospital district may be proposed in a petition filed by 2,500 or 10% of the legal voters of a district, whichever is greater. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> Annexation may be proposed in a petition filed by 10% or 50 legal voters of the district, whichever is less. A hearing is held in circuit court.
<b>DISSOLUTION</b> <i>§ 910/10, 910/25</i>	<b>Request:</b> Upon finding that the district is no longer needed, the board may draft a dissolution ordinance. <b>Procedure:</b> The ordinance is sent to the State Comprehensive Health Planning Agency for review and comment and a hearing is held in circuit court. <b>Authorization:</b> Dissolution must be approved by referendum. <b>Disconnection:</b> Disconnection may be requested in a petition filed by at least 50% of the legal voters within the district. A hearing is held in circuit court and the proposed disconnection must be approved by referendum.
<b>GOVERNANCE</b> <i>§ 910/11, 910/14</i>	<b>Governing Body:</b> Board of Directors <b>Members:</b> Nine members serve staggered three-year terms. Board members serve without compensation. <b>Selection:</b> Board members are appointed by the county chair. In the case of multi-county districts, members are apportioned among the counties by population. <b>Key Officials:</b> The board selects a president from among its members and a secretary and treasurer, who need not be members of the board.
<b>POWERS</b> <i>§ 910/14 to 910/16</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), hospital districts may establish, construct, acquire, expand, improve and maintain a hospital or hospital facilities either inside or outside its corporate limits. Districts have the power of eminent domain. In addition, districts may establish and administer a program of loans for postsecondary students pursuing degrees in accredited public health-related educational programs at public institutions, provided that they agree to accept employment in the district after graduation.
<b>REVENUE</b> <i>§ 910/20, 910/21</i>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.075%. <b>Bonds and Interest Tax:</b> Authorized by the board, there is no rate limit. <b>Tax Anticipation Warrants:</b> No provision
<b>DEBT MANAGEMENT</b> <i>§ 910/21 to 910/22</i>	<b>Revenue Bonds:</b> Authorized by the board, up to a limit of 1.5% and by referendum thereafter, these bonds may be used to acquire, construct, or improve hospital facilities. They may also be used to refund previous issued revenue bonds and must be repaid in 40 years. <b>General Obligation Bonds:</b> Authorized by the board up to a limit of 1.5% and by referendum thereafter, these bonds must be repaid within 20 years.

**Other Debt:** Authorized by the board, a district may borrow money and issue notes secured by unencumbered accounts. Notes must be repaid in five years, but are not subject to the debt limit.

**Total Debt Limit:** 1.5% of EAV, but may be increased to 5.75% of EAV by referendum.

**FISCAL  
PROCEDURE**  
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Reports:** An annual audit of all financial records is required, but need not be conducted by a CPA. A copy must be filed with the Illinois Comptroller. Districts appropriating \$200,000 or more in a fiscal year are also required to file an annual audit with the Comptroller.

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**HOSPITAL DISTRICTS IN ILLINOIS**

***Cook County***

Suburban Cook County  
Hospital District

***Crawford County***

Crawford Hospital District

***Du Page County***

Edward Hospital District

***Fayette County***

Fayette County Hospital District

***Franklin County***

Franklin County Hospital District

***Hamilton County***

Hamilton Memorial Hospital District

***Henry County***

Henry Hospital District

***Jersey County***

Jersey Community Hospital District

***Jo Daviess County***

Galena Hospital And Skilled  
Nursing Care Facility

***Madison County***

Wood River Township Hospital District

***Mason County***

Mason Hospital District

***Massac County***

Massac Memorial Hospital

***McDonough County***

McDonough County Hospital District

***McHenry County***

Harvard Community  
Memorial Hospital District

***Perry County***

Pinckneyville Community Hospital District

***Randolph County***

Randolph Hospital District  
Sparta Community Hospital District

***Rock Island County***

Illini Hospital District

***Schuyler County***

Sara D Culbertson Hospital District  
Schuyler County Hospital District

***Union County***

Union County Hospital District

***Wabash County***

Wabash General Hospital District

***Washington County***

Washington County Hospital District

***White County***

Carmi Hospital District

***Whiteside County***

Morrison Community Hospital District

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## LIBRARY DISTRICTS

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<b>OVERVIEW</b>	Library districts establish, support, and maintain public libraries for the general education of Illinois citizens. Districts are governed by seven-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>75 ILCS 16/1-1 to 16/1-50</i> <b>Effective Date:</b> March 31, 1993
<b>ESTABLISHMENT</b> <i>§ 75 ILCS 16/1-10 to 16/1-15, 75 ILCS 5-10, 16/1545-65</i>	<b>Request:</b> If no tax-supported library exists, a district may be proposed in a petition brought by 100 voters. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The district must be approved by referendum. The vote in incorporated and unincorporated areas is tallied separately, and only those areas that receive majority approval join the district. Alternately, in cases where an existing tax-supported public library of a county, municipality, or township wishes to convert to a library district, a petition by the library board may be approved by the corporate authorities without a referendum. <b>Annexation:</b> Unoccupied territory within the boundaries of a municipality, which consists in whole or in part of private property, may be annexed to the district in a number of ways depending upon the circumstances. In general, annexation may be accomplished by referendum or ordinance.
<b>DISSOLUTION</b> <i>§ 75 ILCS 16/15-15, 15-20, 15-45, 15-50, 15-65, 15-75, 15-80, 15-85</i>	<b>Request:</b> Dissolution may be requested in a petition signed by 25% or 100 voters, whichever is greater. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed dissolution must be approved by referendum. <b>Disconnection:</b> A request for disconnection may be proposed in a petition signed by 100 voters or a majority if there are fewer than 100 voters in the territory. The proposed disconnection must be approved by referendum. After disconnection, the territory remains liable for its proportionate share of the bonded indebtedness and other outstanding obligations incurred by the district.
<b>GOVERNANCE</b> <i>§ 75 ILCS 16/30-5 to 16/30-52</i>	<b>Governing Body:</b> Board of Trustees. <b>Members:</b> Seven members serve staggered four-or six-year terms. Trustees serve without compensation, but may be reimbursed for their expenses. <b>Selection:</b> Trustees are elected by the public unless a referendum is approved authorizing an appointment process by the governing body(ies) of the relevant county(ies). <b>Key Officials:</b> The board selects a president, secretary, and treasurer from among its members.
<b>POWERS</b> <i>§ 75 ILCS 16/30-55</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), library districts may construct, supervise, and operate library buildings and grounds. In addition, library boards may contract with public or private corporations to provide or receive library service. They may join with the boards of one or more public libraries within Illinois for the maintenance of a common library or common library services for the participants. They have the power of eminent domain.

**REVENUE**

§75 ILCS 16/30-55.10, 16/30-55.12, 16/30-55.20, 16/30-55.25, 16/30-55.30, 15/30-55.32

**Corporate Tax:** Authorized by the board, the rate limit is 0.15%, but may be increased to 0.60% by referendum. A home rule unit library converted to a library district may levy a rate equal to the rate last levied by the home rule unit for library purposes.

**Buildings, Equipment and Maintenance Tax:** Authorized by the board, the rate limit is 0.02%. The levy is subject to a backdoor referendum at the request of 10% of the voters.

**Buildings Tax:** Authorized by referendum, the rate limit is 0.0833%. The levy may not exceed costs for construction and renovation of libraries, and may not be made for more than 10 years.

**Building Reconstruction Tax:** Authorized by referendum, the rate limit is 0.0833%. Funds are used for repair of damage caused by fires or storms.

**Working Cash Fund Tax:** Authorized by the board, the rate limit is 0.05%, but a petition by the greater of 10% or 1,500 of registered voters may bring about a backdoor referendum. The levy may not be made for more than four years, but they need not be consecutive.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** Permitted, up to 85% of the corporate levy.

**DEBT**

**MANAGEMENT**

§ 75 ILCS 16/40-5 to 16/40-50

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum, these bonds may be issued for the purchase, construction, expansion, or renovation of library facilities, and for the purchase of equipment for a facility that has been constructed or expanded within the last five years. The bonds must be repaid with 20 years.

**Other Debt:** Authorized by referendum, a district may borrow money for the purchase or lease of real or personal property, and for construction of appropriate buildings. A district may also refinance loans, provided the principal and interest are repaid within 20 years. A district may also execute a mortgage for up to 75% of the value of a building site, but the loan must be used to purchase the site or renovate the building. The total cost of a library project may be divided into several parts and collected over a specified number of years. The scheduled collection for this fund is appropriated annually, either from the general fund or from a special levy for construction and renovation. The first such levy must be approved by referendum.

**Total Debt Limit:** No provision

**FISCAL**

**PROCEDURE**

§ 50 ILCS 310/2-3

**Fiscal Year:** July 1 to June 30

**Financial Report:** An audit of the treasurer's records must be conducted within 90 days of the end of each fiscal year. Districts with total receipts of \$25,000 or more must be audited by a CPA. On or before October 1 of each year, the board is required to file with the Illinois State Librarian a report that includes the district's most recent financial audit. Districts must also file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**LIBRARY DISTRICTS IN ILLINOIS**

**Adams County**

Camp Point Public Library District  
Clayton Public Library District  
Four Star Public Library District  
Tri-Quincy Area Public Library District

**Alexander County**

Dodge Memorial Public Library District

**Brown County**

Brown Co. Public Library District

**Bureau County**

La Moille-Clarion Public Library District  
Ladd Public Library District  
Mineral Gold Public Library District  
Ohio Public Library District  
Selby Public Library District  
Walnut Public Library District

**Calhoun County**

South County Public Library District

**Carroll County**

Chadwick Public Library District  
Savanna Public Library District

**Cass County**

Ashland Public Library District



**Champaign County**

Mahomet Public Library District  
 Philo Public Library District  
 Tolono Public Library District

**Christian County**

Assumption Public Library District

**Clark County**

Marshall Area Public Library District  
 Martinsville Public Library District  
 West Union Public Library District

**Clinton County**

Germantown Public Library District

**Cook County**

Acorn Public Library District  
 Alsip-Merrionette Park Public Library District  
 Barrington Public Library District  
 Bartlett Public Library District  
 Bedford Park Public Library District  
 Broadview Public Library District  
 Crestwood Public Library District  
 Dixmoor Public Library District  
 Dolton Public Library District  
 East Hazel Crest Public Library District  
 Eisenhower Public Library District  
 Franklin Park Public Library District  
 Glenwood-Lynwood Public Library District  
 Grande Prairie Public Library District  
 Green Hills Public Library District  
 Harvey Public Library District  
 Hodgkins Public Library District  
 Homewood Public Library District  
 Indian Trails Public Library District  
 Justice Public Public Library District  
 Kenilworth Public Library District  
 La Grange Park Public Library District  
 Lemont Public Library District  
 Lincolnwood Public Library District  
 Maywood Public Library District  
 Mc Cook Public Library District  
 Nancy L. Mc Conathy Public Library District  
 Niles Public Library District  
 North Riverside Public Library District  
 Northlake Public Library District  
 Orland Hills Public Library District  
 Palatine Public Library District  
 Poplar Creek Public Library District  
 Posen Public Library District  
 Prairie Trails Public Library District  
 Prospect Heights Public Library District  
 Richton Park Public Library District  
 River Grove Public Library District  
 Riverdale Public Library District  
 Schaumburg Public Library District  
 Steger-So Chicago Heights Public Library District  
 Stickney-Forest View Public Library District  
 Summit Public Library District  
 William Leonard Public Library District  
 Wilmette Public Library District

Winnetka Public Library District  
 Worth Public Library District

**Crawford County**

Palestine Public Library District  
 Robinson Public Library District

**Cumberland County**

Neoga Public Library District

**Dekalb County**

Genoa Public Library District  
 Sandwich Public Library District  
 Squaw Grove Public Library District

**Dewitt County**

Vespasian Warner Public Library District  
 Weldon Public Library District

**Douglas County**

Arcola Public Library District  
 Camargo Township Public Library District

**Dupage County**

Bensenville Public Library District  
 Glenside Public Library District  
 Indian Prairie Public Library District  
 Lisle Public Library District  
 Roselle Public Library District  
 Warrenville Public Library District  
 West Chicago Public Library District  
 Wood Dale Public Library District

**Ford County**

Moyer Public Library District  
 Piper City Public Library District

**Franklin County**

Benton Public Library District

**Fulton County**

Astoria Public Library District  
 Farmington Public Library District  
 Lewistown-Carnegie Public Library District  
 Spoon River Public Library District  
 Valley Public Library District

**Grundy County**

Coal City Public Library District  
 Morris Area Public Library District

**Hancock County**

Carthage Public Library District  
 Greater West Central Public Library District  
 La Harpe Carnegie Public Library District

**Hardin County**

Rosiclare Public Library District  
 Henderson County  
 Henderson Co Public Library District

**Henry County**

Atkinson Public Library District  
 Cambridge Public Library District  
 Clover Public Library District  
 Galva Public Library District  
 Geneseo Public Library District  
 Hooppole Public Library District  
 Kewanee Public Library District  
 Twin Rivers Public Library District  
 Western Public Library District

**Iroquois County**

Central Citizens' Public Library District  
 Cissna Park Public Library District  
 Clifton Public Library District  
 Gilman Area Public Library District  
 Milford Public Library District  
 Onarga Community Public Library District  
 Sheldon Public Library District

**Jackson County**

Rick Warren Memorial Public Library District

**Jefferson County**

C. E. Brehm Public Library District

**Jo Daviess**

East Dubuque Public Library District  
 Galena Public Library District

**Kane County**

Batavia Public Library District  
 Dundee Public Library District  
 Ella Johnson Public Library District  
 Gail Borden Public Library District  
 Geneva Public Library District  
 Kaneville Public Library District  
 St. Charles Public Library District  
 Sugar Grove Public Library District  
 Town & Country Public Library District

**Kankakee County**

Bourbonnais Public Library District  
 Bradley Public Library District  
 Edward Chipman Public Library District  
 Manteno Public Library District

**Kendall County**

Oswego Public Library District  
 Plano Community Public Library District

**Knox County**

John Mosser Public Library District  
 Maquon Public Library District  
 Salem Public Library District  
 Williamsfield Public Library District

**Lake County**

Antioch Public Library District  
 Cook Memorial Public Library District  
 Ela Area Public Library District  
 Fox Lake Public Library District

Fremont Public Library District  
Grayslake Public Library District  
Lake Villa Public Library District  
Round Lake Area Public Library District  
Vernon Area Public Library District  
Warren-Newport Public Library District  
Wauconda Public Library District  
Zion-Benton Public Library District

**LaSalle County**

Graves-Hume Public Library District  
Lostant Public Library District  
Oglesby Public Library District  
Robert W. Rowe Public Library District  
Seneca Public Library District  
Somonauk Public Library District  
Utica Public Library District

**Lawrence County**

Lawrence Public Library District

**Lee County**

Paw Paw Public Library District

**Livingston County**

Forrest Public Library District  
Odell Public Library District  
Prairie Creek Public Library District

**Logan County**

Atlanta Public Library District  
Elkhart Public Library District  
Lincoln Public Library District  
Mt. Pulaski Public Library District

**Macon County**

Argenta-Oreana Public Library District  
Barclay Public Library District  
Blue Mound Memorial Public Library District  
Harristown Public Library District  
Maroa Public Library District  
Mt. Zion Public Library District  
South Macon Public Library District

**Macoupin County**

Grand Prairie Of The West  
Public Library District

**Madison County**

Bethalto Public Public Library District  
East Alton Public Library District  
Granite City Public Library District  
Hartford Public Library District  
Hayner Public Library District  
Roxana Public Library District  
Tri-Township Public Library District  
Worden Public Library District

**Marion County**

Centralia Public Library District

**Marshall County**

Toluca Public Library District

**Mason County**

Havana Public Library District  
Manito Public Library District  
Mason City Public Library District

**McDounough County**

Blandinsville-Hire Public Library District  
Bushnell Public Library District  
Colchester Public Library District  
Macomb Public Public Library District

**McHenry County**

Algonquin Public Library District  
Cary Area Public Library District  
Fox River Grove Public Library District  
Huntley Public Library District  
Johnsburg Public Library District  
Marengo Public Library District  
Mc Henry Public Library District  
Mc Henry-Nunda Public Library District  
Nippersink Public Library District  
Rural Woodstock Public Library District

**McLean County**

Golden Prairie Public Library District  
Gridley Public Library District  
Heyworth Public Library District  
Hudson Area Public Library District  
Lexington Public Library District  
Mt. Hope-Funks Grove Public Library District  
Towanda Public Library District

**Mercer County**

Mercer Carnegie Public Library District  
New Windsor Public Library District  
Seaton Public Library District  
Sherrard Public Library District  
Viola Public Library District

**Monroe County**

Valmeyer Public Library District

**Montgomery County**

Farmersville-Waggoner Public Library District

**Morgan County**

M-C River Valley Public Library District

**Moultrie County**

Arthur Public Library District  
Lovington Public Library District  
Marrowbone Public Library District

**Ogle County**

Bertolet Memorial Public Library District  
Byron Public Library District  
Flagg-Rochelle Public Library District  
Julia Hull Public Library District  
Oregon Public Library District

**Peoria County**

Alpha Park Public Library District  
Brimfield Public Library District  
Chillicothe Public Library District  
Dunlap Public Library District  
Lillie M. Evans Public Library District  
Morrison-Mary Wiley Public Library District

**Piatt County**

Atwood-Hammond Public Library District  
Hope Welty Public Library District

**Putnam County**

Putnam County Public Library District

**Randolph County**

Steeleville Public Library District

**Rock Island County**

Cordova Public Library District  
Hampton Public Library District  
Milan-Blackhawk Public Library District  
Moore Memorial Public Library District  
River Valley Public Library District  
Robert R. Jones Public Library District  
Rock River Public Library District

**Saline County**

Carrier Mills-Stonefort Public Library District  
Eldorado Memorial Public Library District  
Galatia Public Library District  
Harrisburg Public Library District

**Sangamon County**

Chatham Public Library District  
Illioopolis & Niantic Public Library District  
Rochester Public Library District  
Sherman Public Library District  
West Sangamon Public Library District

**St Clair County**

Cahokia Public Library District  
Caseyville Public Library District  
Daugherty Public Library District  
Freeburg Area Public Library District  
New Athens Public Library District  
Smithton Public Library District

**Stark County**

Bradford Public Library District  
Ira C. Reed Public Library District  
Toulon Public Library District  
Wyoming Public Library District

**Stephenson County**

Lena Public Library District  
Pearl City Public Library District

**Tazewell County**

Ayer Public Library District  
Creve Coeur Public Library District

Deer Creek Public Library District  
Fondulac Public Library District  
Mackinaw Public Library District  
Morton Public Library District  
South Pekin Public Library District  
Tremont Public Library District

**Union County**

Stinson Memorial Public Library District

**Vermillion County**

Catlin Public Library District  
Hoopston Public Library District  
Oakwood Public Library District  
Sidell Public Library District  
Westville Public Library District

**Warren County**

Warren County Public Library District

**Washington County**

Washington Public Library District

**White County**

Norris City Memorial Public Library District

**Whiteside County**

Albany Public Library District  
Erie Public Library District  
Rock Falls Public Library District  
Schmaling Memorial Public Library District

**Will County**

Beecher Public Library District  
Crete Public Library District  
Des Plaines Valley Public Library District  
Fossil Ridge Public Library District  
Fountaindale Public Library District  
Frankfort Public Library District  
Homer Township Public Library District  
Manhattan Public Library District  
Mokena Public Library District  
New Lenox Public Library District  
Peotone Public Library District

Plainfield Public Library District  
Shorewood-Troy Public Library District  
Three Rivers Public Library District  
University Park Public Library District  
Wilmington Public Library District

**Williamson County**

Crab Orchard Public Library District

**Winnebago County**

Cherry Valley Public Library District  
North Suburban Public Library District  
Pecatonica Public Library District  
Talcott Free Public Library District  
Winnebago Public Library District

**Woodford County**

Eureka Public Library District  
Illinois Prairie Public Library District

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## MASS TRANSIT DISTRICTS

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<b>OVERVIEW</b>	Mass transit districts provide public transportation by acquiring, constructing, operating, and maintaining mass transit lines or by subsidizing the service of mass transit. Districts are governed by boards of trustees and may levy a property tax and issue bonds.
<b>STATUTE CITATION</b>	70 ILCS 3610/1 to 3610/9 <b>Effective Date:</b> July 21, 1959
<b>ESTABLISHMENT</b> § 3610/3 to 3610/3.1 3610/8.5	<b>Request:</b> A mass transit district may be established by any municipality or county, or by any combination of adjoining municipalities and/or counties. A district may be established by resolution or referendum. By resolution, a proposed district must be approved by the governing bodies of the local governments included in the district. By referendum, a district must be proposed in a petition filed by at least 500 voters. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> Annexation may take place when the district has no tax levy in effect and has no bonded indebtedness. A petition for annexation may be adopted by resolution. It must be approved by a majority vote of the corporate authorities of the municipality or the county board, as well as two-thirds of the members of the district board of trustees.
<b>DISSOLUTION</b> § 3610/8.4, 3610/9	<b>Request:</b> Upon determining that there is no longer a public need for its transportation services, the board may enact a resolution to dissolve. <b>Procedure:</b> The adopted resolution is sent to the participating counties and municipalities for review. <b>Authorization:</b> The proposed dissolution must be approved by ordinance or resolution by the participating counties and municipalities. <b>Disconnection:</b> Under certain circumstances, landowners may petition the circuit court to disconnect their land from the district. A hearing is held in circuit court and the court makes the final determination.
<b>GOVERNANCE</b> § 3610/3.1 to 3610/4	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Three, five, or seven-member boards serve staggered four-year terms. <b>Selection:</b> In districts created by a single county or municipality, municipal authorities or the county board chair, with the advice and consent of the county board, appoint members. If the district is created by multiple municipalities and/or counties, each appoints one trustee for every 100,000 inhabitants or fraction thereof. Trustees receive compensation of \$50 for each day devoted to district business (not to exceed \$200 per month), and are reimbursed for their expenses. <b>Key Officials:</b> The board selects a chairman and vice-chairman from among its members.
<b>POWERS</b> § 3610/3, 3610/5, 3610/5.05	In addition to the usual powers of special districts ( <i>see page v</i> ), mass transit districts may determine the disposition of transportation routes and ancillary facilities, and establish and amend rate schedules. They may, after establishing or acquiring mass transit facilities, contract with any person or corporation to operate those facilities. These districts have the power of eminent domain.
<b>REVENUE</b> § 3610/5.1, 3610/5 3610/5(11)	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.05%. It may be increased to 0.25% by referendum. A referendum is required to levy this tax if the district was created after July 1, 1967. <b>Bonds and Interest Tax:</b> No provision <b>Tax Anticipation Warrants:</b> Permitted

**DEBT  
MANAGEMENT**  
§ 3610/5(9)

**Revenue Bonds:** Authorized by the board, these bonds must be repaid solely from revenues derived from operations and within 40 years.

**General Obligation Bonds:** No provision

**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
§ 3610/7, 50 ILCS  
310/2-3

**Fiscal Year:** No provision

**Financial Report:** An audit must be conducted by a CPA within four months of the end of each fiscal year and filed with the Secretary of State and the governing body or bodies that created the district. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

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**MASS TRANSIT DISTRICTS IN ILLINOIS**

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***Champaign County***

Champaign-Urbana Mass Transit District

***Cook County***

Chicago South Suburban Mass Transit District  
Chicago Transit Authority  
Metra Commuter Rail Board  
North Suburban Mass Transit District  
Nw Suburban Mass Transit District  
Pace Suburban Board  
Regional Transportation Authority  
West Suburban Mass Transit District

***Hardin County***

Rides Mass Transit District

***Macon County***

Decatur Public Transit District

***Madison County***

Madison Mass Transit District

***Peoria County***

Greater Peoria Mass Transit District 1

***Rock Island County***

Rock Island County Metro  
Mass Transit District

***Sangamon County***

Springfield Mass Transit District

***St Clair County***

Metro-East Transit District

***Tazewell County***

East Peoria Mass Transit District

***Winnebago County***

Rockford Mass Transit District

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## METRO EAST MASS TRANSIT DISTRICT

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<b>OVERVIEW</b>	The Metro East Mass Transit District (now known as the Madison County Transit District) may be composed of Madison, St. Clair or Monroe Counties or any combination thereof. The district may establish or acquire mass transit facilities. The district is governed by a five-member board of trustees and may levy a sales tax and issue bonds.
<b>STATUTE CITATION</b>	70 ILCS 3610/1 to 3610/9 <b>Effective Date:</b> July 21, 1959
<b>ESTABLISHMENT</b> § 3610/3, 3610/3.01	<b>Request:</b> A Metro East Mass Transit District may be created in one or more of the following counties: Madison, St. Clair, and Monroe. It must include those townships and municipalities which were served by regularly scheduled mass transit routes operated by an interstate transportation authority on June 1, 1980. It may also include other townships, municipalities and unincorporated areas. <b>Procedure:</b> A district may be created by ordinance passed by a majority of the members of the corporate bodies wishing to participate. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> Territory contiguous to the metropolitan area may be annexed to the authority. The county board of the county in which the proposed addition is located drafts an ordinance which is then subject to referendum in the area to be annexed.
<b>DISSOLUTION</b> § 3610/3, 3610/8.4, 3610/9	<b>Request:</b> The board may request dissolution when it determines that there is no longer a public need for its transportation services. <b>Procedure:</b> The board passes a resolution to propose termination of the district to the participating counties and municipalities that created the district. <b>Authorization:</b> If those counties and municipalities authorize the discontinuance of the district by resolution or ordinance, the district is dissolved. <b>Disconnection:</b> Under certain circumstances, landowners may petition the circuit court to disconnect their land from the district. The court holds a hearing and determines whether the land may be disconnected. Any county may end its participation in a Metro East Mass Transit District by resolution which must be approved by a majority vote of the applicable county board.
<b>GOVERNANCE</b> § 3610/4	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Five members serve staggered four-year terms. <b>Selection:</b> In a district created by a single county, the trustees must include: a mayor of a municipality within the county; a township supervisor from the county; or in a Commission county, another mayor; the county board chairman another county board member he or she designates; and two members of the general public. <b>Key Officials:</b> The board selects a chairman and vice-chairman from among its members.
<b>POWERS</b> § 3610/5	In addition to the usual powers of special districts ( <i>see page v</i> ), the board may determine the disposition of transportation routes and ancillary facilities, and establish and amend rate schedules. It may, after establishing or acquiring mass transit facilities, contract with any person or corporation to operate those facilities. The board has the power of eminent domain.
<b>REVENUE</b> § 3610/5, 3610/5.01	<b>Corporate Tax:</b> Authorized by referendum, the rate limit is 0.25%. <b>Retailers' Occupation Tax:</b> Authorized by the board, the rate limit is 0.25% of gross receipts. <b>Replacement Vehicle Tax:</b> Authorized by the board, the rate is \$50 per passenger car.

**Bonds and Interest Tax:** No provision  
**Tax Anticipation Warrants:** Permitted

**DEBT  
MANAGEMENT**  
*§ 3610/5(9)*

**Revenue Bonds:** Authorized by referendum, bonds must be repaid solely from revenues derived from operations and within 40 years.

**General Obligation Bonds:** No provision

**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
*§ 3610/7, 50 ILCS  
310/2-3*

**Fiscal Year:** No provision

**Financial Report:** An audit must be conducted by a CPA within four months of the end of each fiscal year and filed with the Secretary of State and the governing body or bodies that created the district. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

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## REGIONAL TRANSPORTATION AUTHORITY

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<b>OVERVIEW</b>	<p>The Regional Transportation Authority (RTA) was created by a special referendum to provide public transportation in Cook, DuPage, Kane, Lake, McHenry and Will Counties. The RTA is governed by a 13-member board of directors and it may levy numerous sales taxes and issue a variety of bonds and notes. It does not levy property taxes. Within the RTA are three service boards: the Suburban Bus Division (3615/3B.01), the Commuter Rail Division (3615/3A.01), and the Chicago Transit Authority (3605/3). All the service boards have their own governing bodies and may direct the RTA board to issue working cash notes on their behalf.</p>
<b>STATUTE</b>	<p>70 ILCS 3615/1.01 to 3615/5.05</p>
<b>CITATION</b>	<p><b>Effective Date:</b> December 12, 1973</p>
<b>ESTABLISHMENT</b> <i>§ 3615/1.04, 3615/1.05, 3615/3.06</i>	<p><b>Request:</b> Not applicable <b>Procedure:</b> Not applicable <b>Authorization:</b> The RTA was created by a special referendum of the electors in the metropolitan region. <b>Annexation:</b> Any other territory contiguous to the metropolitan region may be annexed by the authority after the county board of the county where the territory is located adopts an ordinance and a referendum is approved by voters in the area to be annexed.</p>
<b>DISSOLUTION</b> <i>§ 3615/5.05</i>	<p><b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> The county board of the county of DuPage, Kane, Lake, McHenry, or Will may adopt an ordinance that terminates the powers of the authority and the suburban bus division in that county and that proposition must be approved by referendum.</p>
<b>GOVERNANCE</b> <i>§ 3615/3.01 to 3615/3.05, 3615/3A.02 to 3615/3A.07, 3615/3B.02 to 3615/3B.07, 3615/4.01a</i>	<p><b>Governing Body:</b> Board of Directors <b>Members:</b> Thirteen members serve staggered five-year terms. Each director including the chairman is paid \$25,000 annually. <b>Selection:</b> Four members are appointed by the mayor of Chicago; four members are appointed by the Cook County Board from outside of Chicago; two members are appointed through the concurrence of the chairs of the county boards of Kane, Lake, McHenry and Will Counties; one member is appointed by the DuPage County Board; and the chair of the Chicago Transit Authority is a board member. <b>Key Officials:</b> The first chairman was appointed by the governor, but now the board appoints a non-board member as chair by concurrence of three-fourths of the directors. The board also selects a secretary and a treasurer who need not be members of the board.</p>
<b>POWERS</b> <i>3615/2.01 to 3615/2.13 3615/2.20 to 3615/2.22</i>	<p>A service board may provide public transportation by operating public transportation facilities or it may enter into agreements with public or private entities to operate those facilities. A service board or the authority may for the benefit of a service board, construct or acquire any public transportation facility. The authority may enter into agreements that help to provide transportation between places in and outside the metropolitan region including Indiana and Wisconsin. The authority has the power of eminent domain.</p>



**REVENUE**

§3615/4.02 to  
3615/4.03.1

**Corporate Tax:** No provision

**Public Transportation Tax:** Authorized by the board, the rate limit is 5% of gross receipts. the tax is imposed on all persons in the metropolitan region selling motor fuel at retail.

**Motor Fuel Tax:** Authorized by the board, the rate limit is 5% of gross receipts. The tax is imposed on the privilege of using motor fuel for the operation of a motor vehicle in the metropolitan region.

**Parking Tax:** Authorized by the board, there is no rate limit. The tax is imposed on the privilege of parking motor vehicles at off-street parking facilities in the metropolitan region at which a fee is charged.

**Retailers' Occupation Tax:** Authorized by the board, the tax rate for food consumed off-the-premises is 1% while the rate for other taxable sales is 0.75% in Cook County and 0.25% in Dupage, Kane, Lake, McHenry, and Will Counties.

**Replacement Vehicle Tax:** Authorized by the board, the rate is \$50 on any passenger car purchased within the metropolitan region by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim.

**Auto Rental Tax:** Authorized by the board, the rate is 1% of gross receipts in Cook County and 0.25% of gross receipts in DuPage, Kane, Lake, McHenry, and Will Counties. The tax is imposed upon all persons engaged in the business of renting automobiles in the metropolitan region.

**Bonds and Interest Tax:** No provision

**Tax Anticipation Warrants:** The board may issue working cash notes in anticipation of its tax receipts up to \$100 million. The notes must mature within 18 months.

**Other Revenue:** The board may apply for, receive, and expend grants, loans, or other funds from any agency or department of the State of Illinois, the federal government, or any unit of local government.

**DEBT**

**MANAGEMENT**

§3615/4.04

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by the board, these bonds may be issued for several purposes including: paying for construction or acquisition of any public transportation facilities and any related expenses. They must mature within 40 years.

**Total Debt Limit:** \$500 million

**FISCAL**

**PROCEDURE**

§ 3615/4.01, 3615/4.05

**Fiscal Year:** January 1 to December 31

**Financial Report:** The board must prepare a detailed report that consolidates the audits of the service boards; includes evaluations of public transportation in the metropolitan region and of the authority's activities, and financial statements of the authority's and the service boards' which must be audited by an independent CPA. A copy must be filed with numerous entities including the governor, comptroller, speaker and minority leader of the House of Representatives, president and minority leader of the Senate, mayor of Chicago, and the president or chairman of the county board of each county in the metropolitan region.

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## MOSQUITO ABATEMENT DISTRICTS

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<b>OVERVIEW</b>	Mosquito abatement districts are responsible for the extermination of mosquitoes, flies or other insects within the district. Districts are governed by five-member boards and may levy a property tax, but they do not have bonding authority.
<b>STATUTE</b>	70 ILCS 1005/0.01 to 1005/13A
<b>CITATION</b>	<b>Effective Date:</b> July 7, 1927
<b>ESTABLISHMENT</b> § 1005/1 to 1005/3, 1005/10	<b>Request:</b> A mosquito abatement district may be established in any territory with over 300 inhabitants so long as none of the territory is located in an already existing abatement district. A district may be proposed in a petition signed by at least 25 legal voters residing in the proposed district and 5% of the legal voters in each of the cities, villages and incorporated towns to be included in the district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> Annexation may be requested in a petition signed by a majority of the legal voters and by the owners of record of more than half of the taxable property in the territory. The petition is filed with the trustees of the district. The proposed annexation may be approved by resolution or referendum.
<b>DISSOLUTION</b> § 1005/11 to 1005/13A	<b>Request:</b> Dissolution may be requested in a petition signed by at least 25 legal voters in the district and 5% of the legal voters in each of the cities, villages, and incorporated towns of the district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> Proposed dissolution is subject to a referendum. A district that exists wholly within a county of under one million in population and that levies a tax for mosquito abatement may be dissolved by action of the county board. <b>Disconnection:</b> Owner(s) of record within the district, under certain circumstances, may withdraw from the district by filing a petition with the court, which then conducts a hearing and makes a final determination.
<b>GOVERNANCE</b> § 1005/5 to 1005/7	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Five-member boards serve staggered four-year terms. <b>Selection:</b> Trustees are appointed by the presiding officer of the township, county or municipality, depending upon the district's location. When the district is located in multiple counties or municipalities representation is proportional. <b>Key Officials:</b> The board selects a president, secretary and treasurer from among its members.
<b>POWERS</b> § 1005/6 to 1005/7	In addition to the usual powers of special districts ( <i>see page v</i> ), mosquito abatement districts may take all necessary steps for the extermination of mosquitoes, flies, or other insects within the district. These may include constructing, repairing, and maintaining levees, cuts, canals, or channels within the district. Districts have the power of eminent domain.
<b>REVENUE</b> § 1005/9	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.025% or the limit in effect on July 1, 1967, whichever is greater. <b>Bonds and Interest Tax:</b> No provision <b>Tax Anticipation Warrants:</b> No provision

**DEBT  
MANAGEMENT**  
§ 1005/9.1

**Revenue Bonds:** No provision  
**General Obligation Bonds:** No provision  
**Other Debt:** A district may establish a fund by accumulating part of its tax levy—up to 0.005% of EAV—for capital improvements, repairs, and replacements.  
**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
§ 1005/6, 50 ILCS  
310/2-3

**Fiscal Year:** No provision  
**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**MOSQUITO ABATEMENT DISTRICTS IN ILLINOIS**

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***Alexander County***

Cairo Mosquito Abatement District

***Cook County***

Des Plaines Valley Mosquito Abatement District

North Shore Mosquito Abatement District

Northwest Mosquito Abatement District

South Cook County Mosquito Abatement District

***Du Page County***

Clarendon-Blackhawk Mosquito Abatement District

Glen Ellyn Mosquito Abatement District

West Chicago Mosquito District

Wheaton Mosquito Abatement District

***Fayette County***

Fayette Mosquito Abatement District

***Franklin County***

West Frankfort Mosquito Abatement District

***Jackson County***

Carbondale Mosquito Abatement District

***Lake County***

Lake Bluff Mosquito Abatement

South Lake Mosquito Abatement District

***Macon County***

Macon Mosquito Abatement District

***St Clair County***

Dupo Mosquito Abatement District

***Stephenson County***

Freeport Mosquito Abatement District

***Will County***

Romeoville Mosquito Abatement District

***Williamson County***

Herrin Mosquito Abatement District

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## MULTI-TOWNSHIP ASSESSMENT DISTRICTS

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<b>OVERVIEW</b>	Multi-township assessment districts are responsible for the assessment of real property in townships with less than 1,000 population and other townships electing to use these provisions. Districts are governed by boards of trustees and may levy a property tax, but they do not have bonding authority.
<b>STATUTE</b>	35 ILCS 200/2-5 to 2-80
<b>CITATION</b>	<b>Effective Date:</b> January 1, 1980
<b>ESTABLISHMENT</b> § 200/2-10 to 200/2-15	<b>Request:</b> Not applicable <b>Procedure:</b> Following a decennial census, townships of less than 1,000 in population are required to form multi-township assessment districts. If two or more such townships are contiguous and have a combined population of at least 1,000 residents, they must form a multi-township assessment district. If one such township is not contiguous to another or if two such townships are contiguous but have a combined population of less than 1,000 residents, the township(s) must form a multi-township assessment district with a contiguous township having a population of at least 1,000 residents. Any two or more contiguous townships may at any time form a multi-township assessment district by a majority vote of their respective boards of trustees. <b>Authorization:</b> Not applicable <b>Annexation:</b> No provision
<b>DISSOLUTION</b> § 200/2-35, 200/2-40	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> Following a decennial census, a township with 1,000 or more population may be disconnected from a district—provided the district still contains two or more townships or a combined population of at least 1,000 residents. A petition for disconnection must be signed by 10% of the registered voters of the township, and approved by the township board of trustees.
<b>GOVERNANCE</b> § 200/2-20	<b>Governing Body:</b> Board of Trustees <b>Members:</b> The board is made up of the township supervisors and township clerks of the townships composing the district. <b>Selection:</b> Not applicable <b>Key Officials:</b> Members of the governing body select a chairman, clerk, and treasurer. In addition, the multi-township assessor is elected by the voters of the townships composing the multi-township assessment district.
<b>POWERS</b> § 200/2-20	The board has no powers and duties with respect to property tax assessment except to determine and approve the budget of the multi-township assessor and to levy property taxes for that budget. It does not have the power to approve or disapprove personnel of the multi-township assessor. The assessor may expend monies for the preparation, establishment, and maintenance of a detailed property record system.
<b>REVENUE</b> § 200/2-30, 200/2-70, 200/2-80	<b>Corporate Tax:</b> Authorized by the board, there is no rate limit. The levy must be sufficient to meet the needs of the multi-township assessor. <b>Bonds and Interest Tax:</b> No provision <b>Tax Anticipation Warrants:</b> No provision

**DEBT  
MANAGEMENT**

**Revenue Bonds:** No provision  
**General Obligation:** No provision  
**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**

§35 ILCS 200/2-70 to  
80, 50 ILCS 310/2-3

**Fiscal Year:** The multi-township assessor must submit a budget to the board at least 60 days before township taxes are levied.

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**MULTI-TOWNSHIP ASSESSMENT DISTRICTS IN ILLINOIS**

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**Adams County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7

**Bond County**

Multi-Township District #1  
Multi-Township District #2

**Boone County**

Multi-Township District #1  
Multi-Township District #2

**Brown County**

Multi-Township District #1  
Multi-Township District #2

**Bureau County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #10  
Multi-Township District #12  
Multi-Township District #13

**Carroll County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Cass County**

Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5

**Champaign County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7

**Christian County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Clark County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Clay County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Clinton County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Coles County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Crawford County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Cumberland County**

Multi-Township District #1  
Multi-Township District #2

**DeKalb County**

Afton-Pierce Multi-Township  
Milan-Malta Multi-Township  
Paw Paw-Shabbona Multi-Township  
South Grove-Mayfield Multi-Township  
Victor-Somonauk Multi-Township

**DeWitt County**

Barnett-Waynesville Multi-Township District  
Creek-Nixon Multi-Township District  
DeWitt-Harp-Rutledge Multi-Township District

Texas-Tunbridge Multi-Township District  
Wapella-Wilson Multi-Township District

**Douglas County**

Multi-Township District #1  
Multi-Township District #2

**Edgar County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5

**Effingham County**

Banner-Liberty-Moccasin Townships  
Jackson-Mason Townships  
Lucas-Union Townships  
Mound-West Townships

**Fayette County**

Multi-Township District #1  
Multi-Township District #3  
Multi-Township District #5  
Multi-Township District #7  
Multi-Township District #9

**Ford County**

Multi-Township District #1  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Sullivant-Peach Orchard #4

**Franklin County**

Cave-Eastern Assessment District  
Ewing-Northern Assessment District  
Goode-Barren Assessment District

**Fulton County**

Banner-Orion MTAD  
Cass-Farmers-Bernadotte MTAD  
Ellisville-Young Hickory MTAD  
Fairview-Joshua MTAD  
Isabel-Woodland-Kerton MTAD  
Lee-Deerfield-Harris MTAD  
Liverpool-Waterford MTAD

**Gallatin County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Greene County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Grundy County**

Felix-Maine Multi-Township Assessment District  
Garfield-Goodfarm Multi-Township Assessment District

**Hamilton County**

Multi-Township Tax Assessment District

**Hancock County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7  
Multi-Township District #8  
Multi-Township District #9

**Henderson County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Henry County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6

**Iroquois County**

Ash Grove-Crescent Multi-Township District  
Ashkum-Milks Grove Multi-Township District  
Beaver-Concord Multi-Township District  
Beaverville-Papineau Multi-Township District  
Danforth-Iroquois Multi-Township District  
Fountain Creek-Pigeon Grove Multi-Township District  
Lovejoy-Prairie Green Multi-Township District  
Milford-Stockland Multi-Township District  
Onarga-Ridgeland Multi-Township District

**Jackson County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Jasper County**

Multi-Township District #1

Multi-Township District #2  
Multi-Township District #3

**Jefferson County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5

**Jersey County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**JoDaviess County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7

**Kankakee County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Kendall County**

Multi-Township District #1

**Knox County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7  
Multi-Township District #8

**LaSalle County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7  
Multi-Township District #8  
Multi-Township District #9

**Lawrence County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Lee County**

Alto-Reynolds-Viola-Willow Creek Multi-Township District  
Amboy-Lee Center Multi-Township District  
Ashton-Bradford Multi-Township District  
China-Nachusa Multi-Township District  
East Grove-Hamilton-Marion Harmon-Nelson Harmon-Nelson Multi-Township District  
May-Sublette Multi-Township District

**Livingston County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7  
Multi-Township District #8  
Multi-Township District #9  
Multi-Township District #10

**Logan County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7

**McDonough County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7  
Multi-Township District #8

**McLean County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7

**Macon County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Macoupin County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5

**Madison County**

Leef-New Douglas Multi-Township District

**Marion County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6

**Marshall County**

Multi-Township District #1

Multi-Township District #2  
Multi-Township District #3

**Mason County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5

**Mercer County**

Abington-Keithsburg-Ohio Grove  
Multi-Township District  
Perryton-Duncan-Eliza  
Multi-Township District  
North Henderson-Suez  
Multi-Township District

**Montgomery County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6

**Moultrie County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Ogle County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7  
Multi-Township District #8

**Peoria County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Piatt County**

Multi-Township District #1

**Pike County**

Atlas-Martinsburg Multi-Township District  
Detroit-Montezuma Multi-Township District  
Fairmount-Perry-Chambersburg  
Multi-Township District  
Griggsville-Flint Multi-Township District  
Hadley-New Salem Multi-Township District  
Levee-Kinderhook-Cincinnati  
Multi-Township District  
Newburg-Hardin Multi-Township District

Pearl-Spring Creek Multi-Township District  
Pleasant Hill-Ross Multi-Township District  
Pleasant Vale-Derry Multi-Township District

**Putnam County**

Multi-Township District #1

**Richland County**

Multi-Township District #1  
Multi-Township District #2

**Rock Island County**

Buffalo Prairie-Drury  
Zuma-Canoe Creek

**Saline County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Sangamon County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6

**Schuylar County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Shelby County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5  
Multi-Township District #6  
Multi-Township District #7  
Multi-Township District #8

**Stark County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Stephenson County**

Dakota-Rock Grove Multi-Township  
Erin-Kent Multi-Township  
Loran Jefferson Multi-Township  
Waddams-Winslow Multi-Township

**Tazewell County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**Vermilion County**

Carroll-Jamaica Multi-Assessors District  
Love-McKendree Multi-Assessors District  
Middlefork-Pilot Multi-Assessors District

**Warren County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5

**Washington County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #5

**Wayne County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4

**White County**

Multi-Township District #1  
Multi-Township District #2  
Multi-Township District #3

**Whiteside County**

Multi-Township District #2  
Multi-Township District #3  
Multi-Township District #4  
Multi-Township District #10  
Multi-Township District #12  
Multi-Township District #13  
Multi-Township District #15

**Will County**

Florence-Wilton Multi-Township District

**Winnebago County**

Burrill-Harrison Multi-Township District  
Durand-Laona Multi-Township District

**Woodford County**

Cazenovia-Partridge Multi-Township District  
Greene-Panola-Linn & Clayton Multi-Township District  
Olio-Cruger Multi-Township District  
Palestine-Kansas Multi-Township District

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## MUSEUM DISTRICTS

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<b>OVERVIEW</b>	Museum districts are established to protect and preserve historical sites and to establish museums in order to promote public awareness and education. Districts are governed by five-member boards of commissioners and may levy property taxes and issue bonds.
<b>STATUTE</b>	70 ILCS 1105/0.01 to 1105/26
<b>CITATION</b>	<b>Effective Date:</b> September 1, 1989
<b>ESTABLISHMENT</b> § 1105/3 to 1105/5, 1105/23	<b>Request:</b> A museum district may be created in a contiguous area that has a population of less than two million, lies within a single county and contains at least one historical site and one municipality. A district may be proposed in a petition filed by at least 200 voters. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> Any territory adjoining a museum district and situated in the same county as the district may become a part of the district. Annexation may be requested in a petition filed by not less than 10% of the legal voters residing within the territory to be annexed. It must be approved by referendum.
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> § 1105/6 to 1105/9, 1105/11	<b>Governing Body:</b> Board of Commissioners <b>Members:</b> Five members serve staggered five-year terms. Commissioners do not receive compensation but may be reimbursed for expenses. <b>Selection:</b> Commissioners are appointed by the county board chair. If the boundaries of a district are the same as the boundaries of a county or municipality, the corporate authorities of the county or municipality have the power to perform the duties of the board. <b>Key Officials:</b> The board selects a president, secretary and treasurer from among its members. If the corporate authorities of a county or municipality act as the governing body of a district, the person exercising the powers of the president of the board appoints a secretary and treasurer.
<b>POWERS</b> § 1105/7 to 1105/9	In addition to the usual powers of special districts ( <i>see page v</i> ), museum districts have the power to acquire, improve, and maintain an interest in lands containing historical sites. They may construct, improve, and maintain wells, power plants, comfort stations, paths, public roads, and other facilities that are necessary or desirable for its purposes. Districts have the power of eminent domain.
<b>REVENUE</b> § 1105/17 to 1105/18	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.02%. <b>Construction and Development Tax:</b> Authorized by the board, the rate limit is 0.05% in districts with a population between 100,000 and two million. Funds are used to construct, restore, and acquire improvements and develop historical sites with related lands and facilities. <b>Bonds and Interest Tax:</b> Authorized by the board, there is no rate limit. <b>Tax Anticipation Warrants:</b> No provision



**DEBT  
MANAGEMENT**  
*§ 1105/17*

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by the board, bonds may be issued up to 0.3% of EAV for the development of historical sites, related lands and facilities. The bonds must be repaid within 20 years. Bonds issued for purposes other than the acquisition of historical sites must be approved by referendum.

**Total Debt Limit:** 1.5% of EAV

**FISCAL  
PROCEDURE**  
*§ 1105/15, 1105/20, 50  
ILCS 310/2-3*

**Fiscal Year:** The board determines the fiscal year for the district.

**Financial Report:** The board must file an annual report of its revenues and expenditures with the county board. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

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**MUSEUM DISTRICTS IN ILLINOIS**

*Ogle County*  
Byron Museum District

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## COUNTY HISTORICAL MUSEUM DISTRICTS

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<b>OVERVIEW</b>	County historical museum districts collect and curate materials that help establish or illustrate the history of the county with regard to its exploration, settlement, and development. They are responsible for preserving and guaranteeing public access to the collection and take an active role in the preservation of historical buildings, monuments, and markers. The districts are governed by five-member boards of trustees and may levy property taxes and borrow money to acquire real or personal property. They do not have bonding authority.
<b>STATUTE CITATION</b>	55 ILCS 5/5-31001 to 5/5-31021 <b>Effective Date:</b> January 1, 1990
<b>ESTABLISHMENT</b> § 5/5-31004	<b>Request:</b> A county historical museum district may be composed of any county or up to five contiguous counties with the following exceptions: 1) counties with more than one million in population, 2) counties organized as forest preserve districts, and 3) counties that have levied taxes in support of an historical museum (as authorized by §5/6-23001) in any three of the past five years. A county historical museum district may be proposed in a petition signed by at least 1% of the voters in each county comprising the proposed district. <b>Procedure:</b> The Illinois State Museum must approve multi-county districts. A hearing is held in circuit court. <b>Authorization:</b> A proposed district must be approved by referendum. <b>Annexation:</b> No provision
<b>DISSOLUTION</b> § 5/5-31020	<b>Request:</b> If the district has been in existence for at least three years, dissolution may be requested in a petition signed by at least 5% of legal voters. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> A proposed dissolution must be approved by referendum. If the proposition is approved, the board must convey all property within 12 months, except real property, to either the Illinois State Museum, or another organization that is approved by the state museum director. Any remaining property may then be conveyed to the county board. The state museum must also approve of any conveyance of real property. Any money remaining after all the debts of the district have been paid must go to the county comprising the district. If the district is located in more than one county then the money is paid to each county on a pro rata basis. <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> § 5/5-31005 to 5/5-31006	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Five members serve staggered five-year terms. Board members serve without compensation, but may be reimbursed for their expenses. <b>Selection:</b> Trustees are appointed by the governing body of each county within the district. In multi-county districts, trustees are apportioned according to population, with each county represented by at least one trustee. <b>Key Officials:</b> The board selects a president, secretary, and treasurer from among its members.
<b>POWERS</b> § 5/5-31012	In addition to the usual powers of special districts ( <i>see page v</i> ), these districts may acquire or accept land that has historical value or county significance, according to the guidelines of the Illinois State Museum. The property must be of sufficient value to be used for the intended purpose. Additionally, the district may prepare and adopt coordinated plans to preserve its artifacts and other materials. It is also authorized to classify, develop, administer, and maintain all of its areas and facilities and construct, alter, equip, and maintain buildings and other structures.

**REVENUE**

§ 5/5-31014 to 5/5-31016

**Corporate Tax:** Authorized by referendum, the rate limit is 0.02%; 0.01% for general purposes and 0.01% for acquisitions. Funds are allowed to accumulate from year to year, but excess tax collections may not exceed 0.05% of EAV for general purposes and 0.10% for acquisitions.

**Bonds and Interest Tax:** No provision

**Tax Anticipation Warrants:** Permitted, up to 85% of the corporate levy.

**DEBT**

**MANAGEMENT**  
§ 5/5-31012(e), 5/5-31016

**Revenue Bonds:** No provision

**General Obligation Bonds:** No provision

**Other Debt:** The board may acquire an interest in real or personal property with a contract for purchase providing for payment in installments over a maximum 10-year period.

**Total Debt Limit:** 0.25% of EAV

**FISCAL**

**PROCEDURE**  
§ 5/5-31006, 5/5-31014  
50 ILCS 310/2-3

**Fiscal Year:** July 1 to June 30

**Financial Report:** Districts are required to file an annual report with the appropriate county board(s), the Illinois State Museum and the Illinois Comptroller. The report must include a full statement of cash receipts and disbursements. Districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**COUNTY HISTORICAL MUSEUM DISTRICTS IN ILLINOIS**

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***Wabash County***

Wabash County Museum District

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## PARK DISTRICTS

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### OVERVIEW

Park districts provide a wide range of recreational programs and facilities including: athletic fields, aquariums, elevated pleasure highways, golf courses, harbor facilities, historical museums and libraries, other museums, playgrounds, skating rinks, swimming pools, tennis courts, and zoos. In addition, districts may provide space for armories, airfields, and landing strips for the national guard, as well as space for military memorials. Districts are governed by boards of commissioners and may levy property taxes and issue bonds.

### STATUTE CITATION

*70 ILCS 1205/1-1 to 1205/13.9, 70 ILCS 1220/1 to 1325/1.1*

**Effective Date:** July 1, 1951

### ESTABLISHMENT

*§ 1205/ 2-1 to 1205/ 2-7.1, 1205/2-20 to 1205/ 2-24, 1205/3-1 to 1205/3-5, 1205/3-8 to 1205/3-10.1*

**Request:** A district may be proposed in a petition filed by not less than 100 legal voters residing within the limits of the proposed district.

**Procedure:** A hearing is held in circuit court.

**Authorization:** A proposed district must be approved by referendum. Voters in a township park district or pleasure driveway and park district may reorganize into a general park district. Such a change may be proposed in a petition filed by 10% of the electors who voted in the last district election. The proposed reorganization must be approved by referendum.

**Annexation:** Any territory adjoining a district or separated only by a body of water, roadway, railroad, or a forest preserve district may be annexed if a majority of voters residing in and a majority of the landowners within the proposed addition petition the board. The board may then annex the territory to the district by ordinance. A second method requires that either the board pass an ordinance or at least 100 voters sign a petition to initiate the annexation process. That proposal must be approved by referendum.

### DISSOLUTION

*§ 1205/3-6 to 1205/3-7, 1205/13-1 to 1205/13-9e*

**Request:** Dissolution may be requested in a petition signed by two-thirds of the electors voting for park commissioner in the last election.

**Procedure:** Depending on the circumstances, dissolutions may involve certification by the board to the appropriate election authority, or a hearing in circuit court.

**Authorization:** Depending on the circumstances, approval for dissolution may be granted either by referendum or judicial action.

**Disconnection:** Any territory within a district may be disconnected if it is on the border and does not leave a part of the district isolated from the rest. A majority of the landowners (in number and in amount of land) of the territory to be disconnected may petition the board. After 30 days the board may disconnect the territory from the district by ordinance. The procedures to disconnect both territory organized for less than a year and territory in counties with less than one million in population are somewhat different.

### GOVERNANCE

*§ 1205/2-12a to 1205/2-26*

**Governing Body:** Board of Park Commissioners

**Members:** Five or seven commissioners serve staggered four- or six-year terms.

**Selection:** In general, the president of the board and the commissioners are elected at regular elections. The method of selection may be changed to appointment by the county board chair. By referendum, if the districts are located in more than one county, representation is proportional. In township park districts, three commissioners are elected to four-year terms.

**Key Officials:** Except in cases where the president is elected by voters, the board selects a president and vice-president from among its members. In addition, the board appoints a secretary and a treasurer, who need not be board members. Both offices may be filled by the same person.

## POWERS

§1205/2, 1205/8.1 to 1205/8.21, 1205/9.1, 1205/9.2, 1205/10.4, 1205/10.7, 1205/11.1, 1205/11.1-3, 1220/1 to 1325/1

In addition to the usual powers of special districts (*see page v*), park districts may acquire real estate for building, extending, and maintaining parks, boulevards, driveways and any facility that needs to be built for park purposes. Districts may establish and maintain recreational programs and provide musical concerts. They may construct, equip, and maintain any facility that may be appropriate for park purposes including: airports, armories, gymnasiums, indoor and outdoor swimming pools, boat houses, skating rinks, golf courses, tennis courts, aquariums, and museums. Districts may sell or deliver alcoholic beverages. Districts have the power of eminent domain within their boundaries; however, only districts located in more than one county, with the majority of the territory in a county with more than 450,000 in population may exercise this power up to one mile outside the district as long as it is not within the boundaries of another park district.

## REVENUE

§ 1205/5, 1205/5-10, 1205/6-6, 1205/7-5, 1205/9-2b, 1205/11.2-2, 1225/3, 1230/3, 1245/2, 1255/2, 1270/2, 1275/10, 1290/2, 1310/4, 1310/9

**Corporate Tax:** Authorized by the board, the rate limit is 0.10% or the rate limit in effect on July 1, 1967, whichever is greater. The limit does not include the taxes authorized by special referenda.

**Recreation Tax:** Authorized by the board, the rate limit is 0.075%, but may be raised to 0.12% by a referendum. Funds are used to plan, establish and maintain recreational programs.

**Corporate Tax (additional):** Authorized by referendum, the rate limit is 0.25%.

**Recreation Tax (additional):** Authorized by referendum, the rate limit is 0.25%.

**Paving and Lighting Tax:** Authorized by the board, the rate limit is 0.005% which may be subject to a backdoor referendum. Funds from this tax are used to construct, maintain and illuminate streets and roadways within the district's parks and playgrounds.

**Conservatory Tax:** Authorized by referendum, the rate limit is 0.05%. Funds from this tax are used to establish, acquire, enlarge, build, improve and operate conservatories on park district property and for ecological and horticultural programming.

**Programs for Handicapped Tax:** Authorized by the board, the rate limit is 0.04%. It is not included in corporate rate limit and may not be levied if already levied by an area municipality.

**Police System Tax:** Authorized by the board, the rate limit is 0.025%, which may be subject to a backdoor referendum. It may not be levied by a district if it does not participate in programs under the *Police Training Act*.

**Alteration of Physical Facilities Tax:** Authorized by the board, the rate limit is 0.10%. The levy must fund alterations and repairs required by lawful order of any agency other than a park district board; otherwise a referendum is required for approval.

**Public Benefit Tax:** Authorized by referendum, the rate limit is 0.025%. This tax is used to pay any amount that may be assessed for a public benefit. (*See §1205/ 7-1 to 7-5.*)

**Constructing/Operating Airports Tax:** Authorized by referendum, the rate limit is 0.075%.

**Aquariums/Museums Tax:** Authorized by the board, the rate is limited 0.03%, but may be increased to 0.07% by backdoor referendum in districts with under 500,000 in population. The limit is 0.15% in park districts with a population over 500,000.

**Working Cash Fund Tax:** Authorized by the board, the rate limit is 0.025%, which may be subject to a backdoor referendum. It may be levied for a maximum of four years, but they need not be consecutive.

**Playground and Recreation Commission Tax:** Authorized by a two-thirds vote of the board, the district assumes the rate being levied by the city, village or incorporated town with concurrence of the park board and governing board of the city, village or incorporated town to merge the Playground and Recreational Commission with the park district. The rate limit is 0.09%.

**Bonds and Interest Tax:** Authorized by the board, there is no rate limit on the taxes levied for all non-revenue bonds.

**Tax Anticipation Warrants:** No provision

**Other Revenue:** The district collects user fees on all the facilities it builds with revenue bonds.

**DEBT  
MANAGEMENT**

§ 1205/6.1 to  
1205/6.6, 1205/9.1-1 to  
1205/9.3-6, 1205/11.1-  
6 to 1205/11.1-8,  
1230/3, 1260/2,  
1260/4, 1270/1 to  
1270/8, 1275/1 to  
1275/9, 1310/6 to  
13210/10

**Revenue Bonds:** Authorized by the board, these bonds may be issued for the acquisition, construction and operation of swimming pools, ice skating rinks, airports, golf courses, tennis courts, zoos, harbors, or other recreational facilities. Bonds must be repaid within the term of "usefulness of the project," except that bonds issued for harbor purposes must be repaid within 40 years. All revenue bond issues may be subject to backdoor referendum. The outstanding principal on bonds issued for airport purposes may not exceed 0.5% of EAV without referendum approval, and in no case may exceed 1.25% of EAV.

**General Obligation Bonds:** Authorized by the board unless the rate is in excess of 0.575% of EAV, in which case it must be authorized by referendum. Bonds must be repaid within 20 years.

**Refunding Bonds:** Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds. Refunding bonds must be repaid within 20 years.

**Other Debt:** Money from tax levies made for bonds and interest may be accumulated to service debt on refunding bonds. 1) A district may issue bonds for construction or repair of public roads. The bonds may be subject to referendum or limited to \$500,000 and must mature within 20 years. 2) A district may issue bonds to match donations of property or money for establishing playgrounds and athletic fields as Living War Memorials. The bonds are subject to a referendum and must mature within 20 years. 3) A district may issue bonds for up to \$20 million for the construction of an elevated pleasure highway or boulevard if approved by referendum.

**Total Debt Limit:** 2.875% of EAV, but may be increased to 5.75% by referendum. Bonds issued for airport purposes are excluded from the debt limitation.

**FISCAL  
PROCEDURE**

§ 1205/4-2, 1205/9-1d,  
1205/9.1-5, 1205/9.2-5,  
1205/9.3-5, 50 ILCS  
310/2-3

**Fiscal Year:** The board determines the fiscal year for the district.

**Financial Report:** The board must keep a public record of its proceedings and provide an annual audit of the accounts of swimming pools, ice skating rinks, golf courses, tennis courts, zoos, and other recreational facilities financed by revenue bonds. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**PARK DISTRICTS IN ILLINOIS**

**Adams County**

Bailey Park District  
Beverly Park District  
Camp Point/Baily Park District  
Quincy Park District

**Bond County**

Kingsbury Park District

**Boone County**

Belvidere Park District

**Brown County**

Mt Sterling Park District

**Bureau County**

Princeton Park District  
Walnut Park District

**Carroll County**

Milledgeville Park District  
Savanna Park District

**Cass County**

Beardstown Community Park District

**Champaign County**

Champaign Park District  
Rantoul Park District  
Tolono Park District  
Urbana Park District

**Christian County**

Prairietown Park District  
Stonington Park District  
Taylorville Community Pleasure Driveway  
Park District

**Clark County**

Casey Park District  
Clark County Park District

**Clay County**

North Clay Park District

**Clinton County**

Germantown Park District

**Coles County**

Charleston Township Park District  
East Oakland Park District  
Mattoon Township Park District

**Cook County**

Alsip Park District  
Arlington Heights Park District  
Barrington Countryside Park District  
Barrington Park District

Bartlett Park District  
Bedford Park District  
Berkeley Park District  
Berwyn Park District  
Blue Island Park District  
Bridgeview Park District  
Broadview Park District  
Buffalo Grove Park District  
Burbank Park District  
Calumet Memorial Park District  
Central Area Park District  
Central Stickney Park District  
Chicago Heights Park District  
Chicago Park District  
Chicago Ridge Park District  
Clyde Park District  
Community Park District of Lagrange Park  
Country Club Hills Park District  
Des Plaines Park District  
Dixmoor Park District  
Dolton Park District  
Elk Grove Park District  
Evanston Lighthouse Park District  
Forest View Park District  
Franklin Park Park District  
Glencoe Park Recreation District  
Glenview Park District  
Golf Maine Park District  
Hanover Park District  
Harvey Park District  
Hawthorne Park District  
Hazel Crest Park District  
Hickory Hills Park District  
Hodgkins Park District  
Hoffman Estates Park District  
Homewood-Flossmoor Park District  
Inverness Park District  
Ivanhoe Park District  
Kenilworth Park District  
Lanoak Park District  
Lemont Township Park District  
Markham Park District  
Maywood Park District  
McCook Park District  
Memorial Park District  
Midlothian Park District  
Morton Grove Park District  
Mt Prospect Park District  
Niles Park District  
Norridge Park District  
North Berwyn Park District  
Northbrook Park District  
Northfield Park District  
Oak Forest Park District  
Oak Park Park District  
Oaklawn Park District  
Olympia Fields Park District  
Palatine Park District  
Park District of Forest Park  
Park District of La Grange  
Park Ridge Park District  
Phoenix Park District  
Pleasant Dale Park District

Posen Park District  
Prospect Heights Park District  
Ridgeville Park District  
River Forest Park District  
River Trails Park District  
Riverdale Park District  
Robbins Park District  
Rolling Meadows Park District  
Rosemont Park District  
Salt Creek Rural Park District  
Schaumburg Park District  
Skokie Park District  
South Barrington Park District  
Streamwood Park District  
Summit Park District  
Tinley Park District  
Veterans Park District  
West Maywood Park District  
Westchester Park District  
Westdale Park District  
Western Springs Park District  
Wheeling Park District  
Wilmette Park District  
Winnetka Park District  
Worth-Palos Park District

***Crawford County***

Hutsonville Park District  
La Motte Township Park District

***Cumberland County***

Neoga Park District  
Sumpter Park District

***De Kalb County***

De Kalb Park District  
Franklin Township Park District  
Genoa Park District  
Kingston Park District  
Sandwich Park District  
Sycamore Park District

***Douglas County***

Arthur Park District

***Du Page County***

Addison Park District  
Bensenville Park District  
Bloomington Park District  
Brookridge Park District  
Burr Ridge Park District  
Butterfield Park District  
Carol Stream Park District  
Clarendon Hills Park District  
Darien Park District  
Downers Grove Park District  
Elmhurst Park District  
Glen Ellyn Countryside Park District  
Glen Ellyn Park District  
Golfview Hills Park District  
Itasca Park District  
Lisle Park District  
Lombard Park District

Medinah Park District  
Naperville Park District  
Oakbrook Park District  
Oakbrook Terr Community Park District  
Pick Subdivision Park District  
Roselle Park District  
Trails Estates Park District 53  
Tri State Park District  
Wards Creek Park District  
Warrenville Park District  
West Chicago Park District  
Westmont Park District  
Wheaton Park District  
Winfield Park District  
Wood Dale Park District  
Woodridge Park District  
York Center Park District

***Edwards County***

Albion Park District  
Effingham County Park District  
Effingham Park District  
Teutopolis Park District

***Fayette County***

Brownstown Greater Park District  
St Elmo Community Park District  
Vandalia Park District

***Ford County***

Paxton Park District

***Franklin County***

Benton Community Park District.  
Frankfort Community Park District

***Fulton County***

Astoria Park District  
Canton Park District  
Farmington Park District  
Lewistown Park District  
Putman Township Park District  
Valley Park District

***Hancock County***

Carthage Park District  
Chili Township Park District  
Dallas City Park District  
Hamilton Park District  
Laharpe Park District  
Nauvoo Park District  
Pilot Grove Park District  
Warsaw Park District

***Henry County***

Galva Park District  
Geneseo Community Park District  
Kewanee Park District

***Iroquois County***

Douglas Park District  
Milford Park District  
Waleska Park District

**Jackson County**

Carbondale Park District  
Grand Tower Park District  
Murphysboro Park District

**Jo Daviess County**

Black Hawk Park District  
Dunleith Park District  
Stockton Township Park District

**Kane County**

Batavia Park District  
Big Rock Sugar Grove Park District  
Big Rock Township Park District  
Burlington Park District  
Dundee Township Park District  
Fox River Valley Pleasure Driveway Park District  
Geneva Park District  
Hampshire Park District  
St Charles Park District  
Sugar Grove Township Park District

**Kankakee County**

Bourbonnais Park District  
Kankakee Valley Park District  
Limestone Park District  
Momence Park District

**Kendall County**

Oswego Park District  
Oswego Land

**Knox County**

Elba-Salem  
Sparta Township Park District

**La Salle County**

South Prairie

**Lake County**

Barrington Countryside Park District  
Barrington Park District  
Deerfield Park District  
Foss Park District  
Grandwood Park District  
Grayslake Community Park District  
Gurnee Park District  
Highland Park District  
Lake Barrington Countryside Park District  
Lake Bluff Park District  
Lindenhurst Park District  
Long Grove Park District  
Mundelein Park-Recreation District  
Round Lake Area Park District  
Vernon Hills Park District  
Wauconda Park District  
Waukegan Park District  
Wildwood Park District  
Zion Park District

**Lawrence County**

Lanterman Park District

Lawrence Township Park District

**Lee County**

Dixon Park District

**Livingston County**

Avoca Township Park District  
Caps Park District  
Flanagan Park District  
Odell Park District  
Owego N W Avoca Park District  
Pike-Eppards Park District  
Pontiac Rural Park District  
Rooks Creeks Township Park District

**Logan County**

Armington Park District  
Atlanta Memorial Park District  
Chestnut-Beason Park District  
Emden Park District  
Lincoln Park District  
Mount Pulaski Park District

**Macon County**

Decatur Park District  
Friends Creek Park District  
Illini Park District  
Whitmore Park-Park District

**Macoupin County**

Carlinville Park District

**Madison County**

Collinsville Area Recreation District  
Granite City Park District  
Roxana Community Park District  
St Jacob Township Park District  
Tri-Township Park District  
Venice Park District

**Marshall County**

Lacon Park District  
Toluca Park District

**Mason County**

Easton Park District  
Forman Park District  
Havana Park District  
Mason City Park District

**McDonough County**

Blandinsville Hire Park District  
Bushnell Park District  
Macomb Park District

**McHenry County**

Cary Park District  
Crystal Lake Manor Park District  
Crystal Lake Park District  
Huntley Park District  
Marengo Park District

**McLean County**

Allin Park District  
Chenoa Park District  
Leroy Community Park District  
Lexington Park Community District  
Octavia Park District  
Yates Township Park District

**Mercer County**

Aledo Park District  
Seaton Park District

**Monroe County**

Waterloo Park District

**Montgomery County**

Litchfield Park District  
Nokomis Community Memorial Park District  
Pitman Township Park District  
Raymond Park District

**Morgan County**

North Scott Park District

**Moultrie County**

Arthur Community Park District  
Marrowbone Township Park District

**Ogle County**

Bryon Park District  
Creston-Dement Park District  
Flagg Rochelle Community Park District  
Oregon Park District

**Peoria County**

Chillicothe Township Park District  
Hollis Park District  
Peoria Park District  
Pleasure Driveway Park District

**Pike County**

Griggsville Park District  
Pleasant Hill Park District

**Putnam County**

Hennepin Park District

**Saline County**

Carrier Mills Park District  
Harrisburg Township Park District  
Raleigh Eldorado Park District

**Sangamon County**

Springfield Park District

**Scott County**

North Scott Park District

**Shelby County**

Moweaqua Park District

**St Clair County**

East St Louis Park District



Freeburg Park District  
Horner Park District  
New Athens Park District  
Stites Township Park District

***Stark County***

Bradford Park District  
Lafayette Park District

***Stephenson County***

Freeport Park District  
Lena Park District  
Pearl City Park District  
Winslow Park District

***Tazewell County***

Armington Park District  
Delavan Park District  
Fondulac Park District  
Morton Park District  
Pekin Park District  
Pleasant View Park District  
South Pekin Park District  
Tremont Area  
Washington Park District

***Vermilion County***

Rossville Park District

***Warren County***

Kirkwood Park District  
Monmouth Park District

***Washington County***

Memorial Park District

***Wayne County***

Fairfield Park District

***Whiteside County***

Coloma Township Park District  
Prophetstown Park District  
Sterling Park District

***Will County***

Bolingbrook Park District  
Braidwood Park District  
Channahon Park District  
Crete Park District  
Frankfort Park District  
Frankfort Square Park District  
Godley Park District  
Island Park District  
Joliet Park District  
Lockport Township Park District  
Manhattan Township Park District  
Mokena Community Park District

Naperville Park District  
New Lenox Community Park District  
Peotone Park District  
Plainfield Park District  
Wilmington Island Park District

***Williamson County***

Herrin Park District  
Marion Park District

***Winneshaw County***

Rockford Park District  
Sumner Park District

***Woodford County***

Grant Mem Park District  
Metamora Park District  
Roanoke Park District

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## CHICAGO PARK DISTRICT

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<b>OVERVIEW</b>	The Chicago Park District provides a wide range of recreational programs and facilities including athletic fields, aquariums, elevated highways, harbor facilities, museums, playgrounds and parking facilities. In addition, it may provide space for armories, airfields, and landing strips for the national guard, as well as space for military memorials for the different services. The district is governed by seven park commissioners and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 1280/1 to 1545/20 and 1220/0.01 to 1270/8</i> <b>Effective Date:</b> July 10, 1933
<b>ESTABLISHMENT</b> <i>§ 1505/1</i>	<b>Request:</b> Not applicable <b>Procedure:</b> The Chicago Park District was established by state statute and comprises all of the city of Chicago. <b>Authorization:</b> Not applicable <b>Annexation:</b> No provision
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> <i>§ 1505/3 to 1505/5</i>	<b>Governing Body:</b> Park Commissioners <b>Members:</b> Seven members serving five-year staggered terms. The commissioners may receive reimbursement for reasonable expenses incurred while performing park district duties. <b>Selection:</b> The mayor of Chicago appoints the commissioners with the approval of the Chicago city council. <b>Key Officials:</b> The commissioners select a president and vice-president from among their members and appoint a secretary and a treasurer, who must not be commissioners. They must appoint a general superintendent.
<b>POWERS</b> <i>§ 1505/6, 1505/7, 1505/7.01, 1505/15a, 1505/26.2, 1505/26.3, 1505/26.9</i>	The district may acquire real estate for building, extending, and maintaining parks, boulevards, driveways, and any facility that needs to be built for park purposes. It has the power of eminent domain. The district may establish, acquire, construct, and improve airports, armories, stadiums, conservatories, aquariums, museums, power plants, playground devices, lighting systems, and all other types of permanent improvement and construction necessary to make the property of the district enjoyable to use as public parks, parkways, boulevards, and driveways. The district may acquire, construct, equip, maintain, and operate motor vehicle parking lots, underground garages, parking meters, and any other revenue producing facilities necessary for the regulation, control, and parking of motor vehicles as determined by the commissioners. It may also acquire, construct, maintain, and operate a harbor for recreational use either within the jurisdiction of the district or in public waters that border the district with the approval of the Illinois Department of Transportation and the U.S. government.
<b>REVENUE</b> <i>§ 1270/2, 1290/2, 1310/9, 1505/19 to 1505/20a,</i>	<b>Corporate Tax:</b> Authorized by the commissioners, the rate limit is 0.66%. <b>Aquarium and Museum Tax:</b> Authorized by the commissioners, the rate limit is 0.15%. It is used to acquire, build, rehabilitate, operate, and maintain an aquarium and museum(s).

1505/22, 1505/25.4,  
1510/3, 1520/2,  
1525/2, 1530/1,  
1540/1, 40 ILCS 5/12-  
149

**DEBT  
MANAGEMENT**  
§ 1270/1, 1310/7,  
1505/20 to 1505/21,  
1505/25.1 to  
1505/25.3, 1510/2,  
1510/8 to 1510/14,  
1515/2, 1520/1,  
1525/1, 1540/1

**FISCAL  
PROCEDURE**  
§ 1505/17, 1505/26.10-  
3, 50 ILCS 310/2-3

**Park Employee's Annuity and Benefit Funds Tax:** Authorized by the commissioners, the rate limit is an amount equal to 1.10 times the employee contributions during the fiscal year two years prior to the year the tax is levied.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** Permitted. The district may issue general obligation corporate notes up to 75% of the corporate taxes levied that year as long as there are no tax anticipation warrants outstanding against that corporate tax. The notes must mature within two years.

**Other Revenue:** Whenever revenue bonds are issued for parking facilities the commissioners must establish charges and fees for the use of any of those facilities. The district may establish and collect fees for the use of harbor facilities and the services provided.

**Revenue Bonds:** All three types are authorized by the commissioners. (1) The district may issue bonds in order to acquire, construct, equip, improve, maintain, or operate any or all of its parking facilities. (2) The district may borrow money by issuing its bonds in anticipation of its revenue from a harbor or any related structures. The bonds must mature within 40 years. It may also refund these bonds. (3) The district may issue bonds to finance all or part of the cost of acquisition, construction, improvement, or extension of any "project"

**General Obligation Bonds:** Authorized by the commissioners, the rate limit is 1% of EAV. Bonds may be issued up to 2.3% but they must be approved by referendum. They may be used to acquire, build, and maintain land, parks, boulevards, bridges, subways, piers, airports, stadiums and all other necessary facilities. Bonds must mature within 20 years.

**Highway Bonds:** Authorized by referendum, the district may issue bonds up to \$20 million for the construction of an elevated pleasure highway or boulevard and must mature within 20 years.

**Aquarium/Museum Bonds:** Authorized by the commissioners, the district may issue bonds up to \$84 million to pay for building, rehabilitating, and improving, any aquarium or any museum located within any park controlled by the district. Bonds must mature within 20 years.

**Refunding Bonds:** Authorized by the commissioners, these bonds may be issued to retire a variety of unpaid bonds and to refund and/or fund outstanding indebtedness of several park districts which were superseded by it. These bonds must mature within 20 years.

**Working Cash Fund Bonds:** Authorized by the commissioners, the district may issue bonds up to \$40 million for the creation of a working cash fund. They must mature within 20 years.

**Other Debt:** Under the Chicago Park District Bond (1935) Act, the commissioners may issue bonds for up to \$6 million for the purchase of any real estate needed and acquiring, building, and improving parks, boulevards, bridges, subways, piers, airports, stadiums, and all other necessary facilities. Under the Chicago Park District Bond (1965) Act, the commissioners may issue bonds for up to \$10 million for the same purposes. The commissioners may also issue bonds up to \$1.1 million to pay indebtedness based upon the order of a court as long as the bonds are not issued to pay any judgments rendered for money due upon unpaid claims for services performed, supplies, or materials. All these bonds must mature within 20 years. The district may borrow money by issuing bond anticipation notes in an amount that does not exceed the authorized amount of the related bonds being issued. The notes must mature within one year. The district may also enter into agreements with banks or other financial institutions to obtain letters of credit.

**Total Debt Limit:** 2.3% of EAV

**Fiscal Year:** January 1 to December 31

**Financial Report:** After the end of the fiscal year, the commissioners must file a detailed report and financial statement of the district's operations and its assets and liabilities with the appropriate committee of the Chicago City Council. The district is also required to file an annual financial report and audit with the Illinois Comptroller.

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## PORT DISTRICTS

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<b>OVERVIEW</b>	Port districts plan, acquire, construct, improve, and operate terminals and port facilities in order to enhance commerce in the district. Districts may also issue permits for construction of structures within 50 feet of navigable waters within the district (e.g. wharves, piers, jetties, and bridges). Port districts are governed by boards of various sizes and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 1810/1 to 1820/35 (see specific citations on page 77).</i> <b>Effective Date:</b> July 1, 1951
<b>ESTABLISHMENT</b>	<b>Request:</b> Port districts are established by state statute ( <i>see page 77</i> ). <b>Procedure:</b> Not applicable <b>Authorization:</b> Not applicable <b>Annexation:</b> Most port districts have provisions for annexation. In general, a request for annexation may be proposed by a petition signed by 5% of the legal voters in the district. In cases where there are no legal voters residing in the district, the petition must be signed by all of the owners of record.
<b>DISSOLUTION</b> <i>§ 1815/3.1</i>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> Only one district, the Illinois Valley Port District, has a provision for disconnection. It requires 5% of legal voters in the territory wishing to disconnect to petition the State Board of Elections. The disconnection must be approved by referendum.
<b>GOVERNANCE</b>	<b>Governing Body:</b> Port Authority Board <b>Members:</b> Between three and 23 members serve staggered terms. Three years is common, but some serve as long as five or six years. In general, board members, with the exception of the secretary and treasurer, receive no compensation, but are reimbursed for their expenses. <b>Selection:</b> A portion of the members are usually appointed by the governor with the advice and consent of the Senate. The balance is appointed by the mayor or mayors of participating communities or chairs of the county boards. <b>Key Officials:</b> The board selects a chair from among its members. It also selects a secretary and treasurer who need not be board members.
<b>POWERS</b>	With some exceptions, port districts have the following powers: to acquire, own, construct, lease, operate and maintain terminals and port facilities; issue permits for the construction of wharves, piers, jetties, bridges within 50 feet of navigable waters within the port district; acquire, construct, improve or maintain industrial projects; establish, organize own or participate in export trading companies; study existing harbor facilities and make recommendations to the appropriate authorities. Some districts are authorized to establish and maintain airport facilities, broadcast stations, aquariums, and/or museums.
<b>REVENUE</b>	<b>Corporate Tax:</b> Authorized by referendum, the rate limit is 0.05%. <b>Bonds and Interest Tax:</b> Authorized by referendum, there is no rate limit. <b>Tax Anticipation Warrants:</b> No provision <b>Other Revenue:</b> Districts may assess user fees.

**DEBT  
MANAGEMENT**

**Revenue Bonds:** All districts issue these bonds for the purpose of acquiring, constructing, reconstructing, and extending port facilities, as well as for acquiring working cash. These bonds are authorized by the board and must be paid solely from income or revenues from port districts.

**General Obligation Bonds:** Authorized by referendum, these bonds are permitted for the above purposes in all but the Havana Port District, White County Port District and Illinois Valley Regional Port District.

**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Boards are required to submit a financial statement to the governor and the county clerk of each county in which the district is located, as soon as possible after the end of the fiscal year. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

Port District Name	Citation	Effective Date	Location	Rev. Bonds	GO Bonds
Havana RPD	§ 1805/0.01 to 1805/38	9-5-67	Havana Township	Yes	No
Illinois International PD	§ 1810/1 to 1810/27	7-1-51	Lake Calumet Area	Yes	No
Illinois Valley RPD	§ 1815/1 to 1815/49	12-20-71	Putnam County. and portions of LaSalle and Bureau	Yes	No
Jackson-Union RPD	§ 1820/1 to 1820/35	9-7-76	Jackson and Union Counties	Yes	Yes
Joliet RPD	§ 1825/1 to 1825/33	7-6-57	Various townships in Will County adjoining the Illinois River	Yes	Yes
Kaskaskia RPD	§ 1830/1 to 1830/50	7-1-65	Monroe, Randolph Cos. and some twps. in St Clair	Yes	Yes
Mid America Intermodel PD	§ 1832/1 to 1832/190	7-24-98	Corporate limits of Adams, Brown, Cass, Hancock, Pike, Schuyler, Henderson, Warren, Morgan, Mercer, and Scott Counties.	Yes	No
Mt. Carmel RPD	§ 1835/1 to 1835/38	10-9-69	Corporate limits of Mt. Carmel	Yes	Yes
Seneca PD	§ 1845/1 to 1845/34	8-9-61	Various townships in LaSalle County.	Yes	Yes
Shawneetown RPD	§ 1850/1 to 1850/36	8-9-61	Various twps. in Gallatin County	Yes	Yes
Southwest RPD	§ 1855/1 to 1855/38	8-9-61	Various twps. in St. Clair County.	Yes	Yes
Tri-City RPD	§ 1860/1 to 1860/34	4-1-59	Granite City, Venice, Nameoki Twps. and other parts of Madison County.	Yes	Yes
Waukegan PD	§ 1865/1 to 1865/34	7-1-55	City of Waukegan and parts of adjoining townships	Yes	Yes
White County PD	§ 1870/0.01 to 1870/38	7-1-71	White County and Grayville	Yes	No

**PORT DISTRICTS IN ILLINOIS**

**Cook County**  
Illinois International Port District

**Jackson County**  
Jackson-Union Port District

**LaSalle County**  
Illinois Valley Regional Port District  
Seneca Port District

**Gallatin County**  
Shawneetown Port District

**Lake County**  
Waukegan Port District

**Madison County**  
Tri-City Reg Port Authority

**Mason County**  
Havana Regional Port District

**Randolph County**  
Kaskaskia Port District

**St. Clair County**  
Southwest Regional Port District

**Wabash County**  
Mt. Carmel Port District

**White County**  
White County Port District

**Will County**  
Joliet Port District

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## PUBLIC HEALTH DISTRICTS

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<b>OVERVIEW</b>	Public health districts organize and operate health departments, assist other agencies in planning for the efficient delivery of health services, and in some cases equip and maintain analytical and/or research laboratories. Districts are governed by boards of health and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 905/0.01 to 905/24</i> <b>Effective Date:</b> July 1, 1917
<b>ESTABLISHMENT</b> <i>§ 905/1 to 905/10</i>	<b>Request:</b> Any town or two or more adjacent towns in a county under township organization, or any road district or two or more road districts in commission counties may form a public health district provided that the total population to be served is not less than 75,000. A public health district may be proposed in a petition signed by not less than 10% of the number of votes cast in any town or road district in the proposed district. <b>Procedure:</b> The petition is filed with the town or road district clerk, who certifies it and refers it to the proper election officials. <b>Authorization:</b> The proposed district must be approved by a referendum. <b>Annexation:</b> Annexation may be requested in a petition signed by at least 10% of the legal voters of a town or road district. It must be approved by the board of health and the voters in a referendum.
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> <i>§ 905/11 to 905/15</i>	<b>Governing Body:</b> Board of Health <b>Members:</b> The number of members varies depending on the organization of the district. <b>Selection:</b> In commission counties, the commissioners constitute the board of health for each district in the county; in township counties the board includes the township supervisor, assessor and clerk. In cases where two or more towns are involved, the township supervisors plus the county chair forms the board. If the county board chair is also a township supervisor, he or she appoints a qualified voter to serve for a term of one year. <b>Key Officials:</b> The board selects a chairman, secretary, and treasurer from among its members.
<b>POWERS</b> <i>§ 905/15, 905/17</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), health boards may provide, equip and maintain suitable offices, facilities and appliances for the medical health officer or administrator and his staff. If necessary, boards may establish, equip, and maintain analytical biological and research laboratories. They may consult with other private and public health agencies on the development of local plans for the most efficient performance of health services. Medical health officers exercise the same powers as township and county boards of health.
<b>REVENUE</b> <i>§ 905/15, 905/19, 905/21, 905/24</i>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.10% and is subject to a backdoor referendum. There are some exceptions. It may be increased up to 0.15% if approved by referendum. <b>Bonds and Interest Tax:</b> Authorized by referendum, there is no rate limit. <b>Tax Anticipation Warrants:</b> The board may issue warrants in the same manner as county, city and village authorities.

**DEBT  
MANAGEMENT**  
§ 905/22 to 905/24

**Revenue Bonds:** No provision  
**General Obligation Bonds:** Authorized by referendum, these bonds may be used for the acquisition, construction, or improvement of public health facilities. They must be repaid within 20 years.  
**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
§905/ 15(14),905/21,  
905/24  
50 ILCS 310/2-3

**Fiscal Year:** No provision  
**Financial Report:** The board must publish an annual report on revenues and expenditures. Districts are also required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must file an annual audit with the Comptroller.

**PUBLIC HEALTH DISTRICTS IN ILLINOIS**

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***Champaign County***  
Champaign-Urbana Public Health Department

***Cook County***  
Berwyn Public Health Department  
Lyons Public Health Department  
Stickney Public Health Department

***Massac County***  
Southern 7 Health Public Health District

***St. Clair County***  
East Side Health District

***Saline County***  
Egyptian Public Health District



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## RESCUE SQUAD DISTRICTS

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<b>OVERVIEW</b>	Rescue squad districts purchase equipment and recruit personnel in order to provide rescue services within the district. They are governed by five-member boards of trustees and may levy a property tax, but they do not have bonding authority.
<b>STATUTE</b>	70 ILCS 2005/1 to 2005/15
<b>CITATION</b>	<b>Effective Date:</b> January 1, 1990
<b>ESTABLISHMENT</b> § 2005/2 to 2005/5, 2005/13	<b>Request:</b> A rescue squad district may be proposed in a petition signed by at least 5% of the legal voters of the proposed district with a minimum of 25 voters. If the proposed district includes more than one city, village, or incorporated town then the petition must be signed by at least 5% of the legal voters residing in each as well as 5% of the voters living in unincorporated areas of the proposed district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> Contiguous territory that is not part of another rescue squad district or part of a fire protection district that provides rescue services, may be annexed. Annexation may be requested in a petition signed by a majority of the legal voters and by the owners of more than half of the taxable property of territory. The petition is filed with the circuit court. Annexation may be approved by resolution or referendum.
<b>DISSOLUTION</b> § 2005/14 to 2005/15	<b>Request:</b> Dissolution may be requested in a petition signed by 5% of the legal voters of the district. If the district includes more than one city, village, or incorporated town, the petition must be signed by at least 5% of the legal voters residing in each entity, and 5% of the voters living in unincorporated areas of the district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The dissolution of a district must be approved by referendum. <b>Disconnection:</b> Disconnection may be requested in a petition signed by the owner(s) of record of any area of land consisting of one or more tracts lying within the district. The circuit court makes the final determination.
<b>GOVERNANCE</b> § 2005/6 to 2005/8	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Five-member boards serve staggered four-year terms. <b>Selection:</b> Depending upon where the district is located, board members are appointed by county, township, or municipal authorities. If it lies in more than one county, representation must be proportional. <b>Key Officials:</b> The board selects a president, secretary and treasurer from among its members.
<b>POWERS</b> § 2005/8	In addition to the usual powers of special districts ( <i>see page v</i> ), rescue squad districts may recruit personnel and purchase equipment, supplies and materials necessary to provide rescue services within the district.
<b>REVENUE</b> § 2005/11	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.20%. This is not applicable to an area located within a fire protection district. <b>Bonds and Interest Tax:</b> No provision <b>Tax Anticipation Warrants:</b> No provision
<b>DEBT</b> <b>MANAGEMENT</b> § 2005/12	<b>Revenue Bonds:</b> No provision <b>General Obligation Bonds:</b> No provision <b>Other Debt:</b> A district may accumulate a portion of each tax levy—up to 0.5% of EAV—in a fund for equipment repair and replacement.

**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
*50 ILCS 310/2-3*

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**RESCUE SQUAD DISTRICTS IN ILLINOIS**

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None reported

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## RIVER CONSERVANCY DISTRICTS

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<b>OVERVIEW</b>	River conservancy districts provide for river and flood control, drainage, irrigation, conservation, sanitation, navigation, as well as the development of water supplies, sewerage systems. They are governed by boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE</b>	70 ILCS 2105/1 to 2110/1
<b>CITATION</b>	<b>Effective Date:</b> July 11, 1925
<b>ESTABLISHMENT</b> § 2105/1, 2105/3	<b>Request:</b> A district may be proposed in a petition signed by 1% or more of the legal voters. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by a referendum. <b>Annexation:</b> Annexation may be requested in a petition signed by at least 1% of the legal voters within the proposed addition. A hearing is held in circuit court and the proposed district must be approved by referendum.
<b>DISSOLUTION</b> § 2105/26b	<b>Request:</b> Upon verification by the board that the district is debt-free, dissolution may be requested by petition. <b>Procedure:</b> A district may be dissolved by board resolution provided that it is debt free. <b>Authorization:</b> Dissolution may be subject to a backdoor referendum if a petition is brought by 10% of the legal voters in the district. Barring that action, the board resolution is final. <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> § 2105/4a to 2105/6	<b>Governing Body:</b> Board of Trustees <b>Members:</b> In general, five-member boards serve staggered five-year terms, although the number of trustees may vary depending upon the number of governments involved. Trustees may not be paid more than \$3,000 per year. <b>Selection:</b> Trustees are appointed by the corporate authorities of the counties, townships and municipalities within the district. <b>Key Officials:</b> The board selects a president, vice-president, and secretary from among its members.
<b>POWERS</b> § 2105/6, 2105/9b, 2105/10a to 2105/11, 2105/20, 2105/21	In addition to the usual powers of special districts ( <i>see page v</i> ), river conservancy districts may alter and maintain ditches, rivers, lakes and creeks. Districts may construct sewers, canals, levees, dams, reservoirs, sewerage systems, and recreational areas in accordance with their mission of providing for flood control and conservation. Districts have the power of eminent domain.
<b>REVENUE</b> § 2105/15, 2105/17, 2105/21 to 2105/22	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.083%. The rate may be increased to .375% (25,000 or more population) or .75% (less than 25,000 population) by referendum. <b>Special Service Area Tax:</b> Initiated by petition of a majority of owners or the owners of a majority of land that lies in the proposed special service area. Authorized by the board, there is no rate limit. <b>Bonds and Interest Tax:</b> Authorized by referendum, there is no rate limit. <b>Tax Anticipation Warrants:</b> No provision

**DEBT  
MANAGEMENT**  
§ 2105/14, 2105/15.1  
to 2105/15.6

**Revenue Bonds:** Authorized by the board, these bonds may be used to acquire or construct facilities and are payable only from the revenue derived from the operation of those facilities. The issue may be subject to a backdoor referendum.

**General Obligation Bonds:** Authorized by referendum, these bonds are used for corporate purposes. They must be repaid within 20 years.

**Refunding Bonds:** When any land or facility financed by the issuance of revenue bonds is combined with any other land or facilities to be financed with revenue bonds, any outstanding unpaid obligations previously issued may be refunded by the issuance and exchange of revenue bonds.

**Other Debt:** Bonds may be issued in anticipation of the second and succeeding installments of special assessments.

**Total Debt Limit:** 5% of EAV

**FISCAL  
PROCEDURE**  
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**RIVER CONSERVANCY DISTRICTS IN ILLINOIS**

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**Adams County**  
Two Rivers River Conservancy District

**Cook County**  
Addison Creek River Conservancy District

**Crawford County**  
North Fork Conservancy District

**Franklin County**  
Rend Lake Conservancy District

**Jackson County**  
Kincaid-Reeds Creek Conservation District

**Jefferson County**  
Rend Lake River Conservancy District

**Kane County**  
Lake Marion River Conservancy District

**Kankakee County**  
Kankakee River Conservancy District

**Lake County**  
Chain O'Lakes-Fox River Water Management Agency

**Marshall County**  
Marshall-Putnam River Conservancy District

**Ogle County**  
River Conservation District

**Pike County**  
Bay Creek Watershed Conservancy District

**Pope County**  
Bay Creek Conservancy District  
Lusk Creek Conservancy District

**Putnam County**  
Marshall-Putnam River Conservancy District

**Richland County**  
Bonpas River Conservancy District

**Rock Island County**  
Big Island River Conservancy District

**Saline County**  
Saline Valley River Conservation District

**Wabash County**  
Bonpas River Conservancy District  
Shawnee River Conservancy District

**White County**  
Seven Mile Creek Basin River Conservancy District  
North Fork River Conservation District

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## ROAD DISTRICTS

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<b>OVERVIEW</b>	Road districts are responsible for the construction, repair, maintenance, financing and supervision of the rural roads under their jurisdiction. The governing bodies vary depending on the type of district, but usually are comprised of township or county officials. Districts may levy several property taxes and issue bonds.
<b>STATUTE</b>	605 ILCS 5/6-101 to 5/6-906
<b>CITATION</b>	<b>Effective Date:</b> July 1, 1959 (repeals earlier laws)
<b>ESTABLISHMENT</b> § 5/6-101 to 5/6-105, 5/6-111	<p><b>Request:</b> For counties with township organization, the township is the road district. Any two or more townships in township counties may propose reorganization into a consolidated township road district by a petition signed by at least 50 persons or 5% of the legal voters, whichever is fewer, of each of the townships involved. Under the same process, the territory within any county having less than 500,000 residents may be organized into a county unit road district. When the territory of any municipality with at least 15,000 residents is a part of two or more road districts in a county not under township organization, it may request by resolution of its council or board of trustees that the county board organize it into a separate road district. The county board must comply with such a request.</p> <p><b>Procedure:</b> A referendum is held.</p> <p><b>Authorization:</b> A majority vote is required to become a consolidated township district or a county unit road district. In counties not under township organization, the county board has the power to alter the boundaries of road districts, create new road districts and consolidate road districts in their county. This may not be done unless 20 registered voters living in the district petition the board. In cases where the territory in question is within a municipality and the request comes from city trustees, no petition is necessary.</p> <p><b>Annexation:</b> When a municipality that is organized as a road district annexes territory, the county board, by resolution, disconnects that territory from the road district in which it is situated and annexes it to the road district of the municipality. If such a municipality disconnects any territory, the county board disconnects that territory from the road district which contains the municipality and annexes it to an adjacent road district(s).</p>
<b>DISSOLUTION</b> § 5/6-130	<p><b>Request:</b> Not applicable</p> <p><b>Procedure:</b> No township road district may continue to exist if its roads do not exceed a total of four miles in length. On the first Tuesday in April in any year succeeding the reduction of a township road system to less than four miles, the road district is abolished. The roads in the district are then administered by the township board which contracts with the county, a municipality or a private contractor.</p> <p><b>Authorization:</b> Not applicable</p> <p><b>Disconnection:</b> <i>See provision for Annexation</i></p>
<b>GOVERNANCE</b> § 5/6-112 to 5/6-125, 5/6-207	<p><b>Governing Body:</b> Varies depending on type of district.</p> <p><b>Members/Selection:</b> In the case of consolidated township road districts or township road districts, the governing board is the highway board of auditors which is comprised of the supervisors and township clerks from the townships involved. In the 17 counties without townships, the county board of commissioners divides its county into road districts or is designated a county unit road district. In counties divided into road districts, a highway commissioner is elected for a four-year term in each district. County unit road districts are administered by the county superintendent of highways under the direction of the county board.</p>

**Key Officials:** Road districts, except county unit road districts and municipalities that have organized road districts, have elected highway commissioners. For road districts that are comprised of a single township, the township clerk is the ex-officio clerk for the highway commission. In consolidated road districts, the highway board of auditors selects a clerk from its members. In other road districts, except for county unit districts and municipalities that have created a district, the clerk is elected. In road districts comprised of a single township, the supervisor of the township is the ex-officio treasurer of the road district. In a consolidated township road districts, the chairman, clerk and treasurer are selected from among the members of the highway board of auditors. In other road districts, the district clerk is the ex-officio treasurer for the road district, except for county unit road districts and municipalities created as road districts.

**POWERS**

§ 5/6-125, 5/6-127,  
5/6-201 to 5/6-201.19,  
5/6-203, 5/6-302, 5/6-  
317 to 5/6-320, 5/6-401  
to 5/6-402, 5/6-404, 5/  
6-801 to 5/6-804

In addition to the usual powers of special districts (*see page v*), road districts are responsible for the construction, repair, maintenance, and supervision of the roads under their jurisdiction. Most of the powers and responsibilities are given to the highway commissioner in each district. However, in a county unit road district the county superintendent of highways takes responsibility, subject to the direction of the county board. The superintendent is given the same powers and duties as a highway commissioner. Highway commissioners may acquire lands and other property for the construction, maintenance, alteration, or operation of any township or district road by exercising the power of eminent domain. They have no power or jurisdiction over the streets and alleys in municipalities.

**REVENUE**

§ 5/6-501, 5/6-503 to  
5/6-504, 5/6-506, 5/6-  
508 to 5/6-509, 5/6-  
512, 5/6-512.1, 5/6-  
516, 5/6-601

**Roads and Bridges Tax:** Authorized by the Township Board of Trustees, single township districts have a rate limit of 0.125% or the rate in effect on July 1, 1967, whichever is greater. This rate may be increased to 0.165% by a majority of the trustees. Authorized by the highway board of auditors, consolidated township road districts have a rate limit of 0.175% or the rate in effect on July 1, 1967, whichever is greater. The rate may be increased to 0.66% by referendum. Road districts in commission counties have a rate limit of 0.165% or the rate in effect on July 1, 1967, whichever is greater. The tax is authorized by the highway board of auditors but an increase to 0.66% must be approved by referendum. Districts with less than \$10 million in EAV may increase the rate up to 0.94% if authorized by referendum.

**Road Damage Tax:** Authorized by the county board in commission counties, the rate limit is 0.033%, but may be increased by referendum.

**Permanent Road Construction or Improvement Tax:** Authorized by referendum the rate limit is 0.167%. It may be increased to 0.25% by referendum.

**Constructing/Repairing Bridges Tax:** Authorized by referendum or by the county board in commission counties, the rate limit is 0.05%. It may be increased to 0.25% for a ten-year period by referendum. It may be accumulated for a specific project. If the surplus is transferred to road and bridge fund a referendum is required to reauthorize the levy.

**Equipment and Buildings Tax:** Authorized by referendum or by the county board in commission counties, the rate limit is 0.035%. It may be increased to 0.10% by referendum.

**County Unit Road District Bridge Tax:** Authorized by the county board, the rate limit is 0.05%.

**County Unit Road District Road Tax:** Authorized by the county board, the rate limit is 0.165%. It may increase to 0.33% by referendum.

**Refunding Bonds Tax:** Authorized by the county board upon petition by the highway commissioner or the road district clerk, there is no rate limit.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit. This rate applies to county unit road districts.

**Tax Anticipation Warrants:** The highway commissioner may issue tax anticipatory orders (payable only from the tax to be levied on roads) to pay for damages caused by roads or ditches.

**DEBT**

**MANAGEMENT**

§ 5/6-107.1, 5/6-510,  
5/6-513, 5/6-514, 5/6-  
701.6

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum after a petition by the highway commissioner or 25 legal voters, these bonds may be issued to fund the construction and repair of roads and bridges.

**Refunding Bonds:** Authorized by the county board, these bonds may be issued for past due road bonds of a township when a county abandons township organization and a road district is formed with the same boundaries.

**Other Debt:** A road district may borrow money from any bank or other financial institution providing such money is repaid within one year.

**Total Debt Limit:** 2.875% of EAV

**FISCAL**

**PROCEDURE**

§ 5/6-201.15, 50 ILCS  
310/2-3

**Fiscal Year:** No provision

**Financial Report:** A road district must issue an annual report on its revenues and expenditures but an audit is not required. Single township road districts report to the board of township trustees and consolidated township road districts and road districts in commission counties report to the district clerk. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**ROAD DISTRICTS IN ILLINOIS**

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**Edwards County**

- Edwards #1 Road District
- Edwards #2 Road District
- Edwards #3 Road District
- Edwards #4 & 12 Road District
- Edwards #5 & 11 Road District
- Edwards #6 Road District
- Edwards #7 Road District
- Edwards #8 & #10 Road District
- Edwards #14 Road District
- Edwards #15 Road District

**McDonough County**

- Colchester-Tennessee #1 Road District

**Menard County**

- Menard #1 Road District
- Menard #2 Road District
- Menard #3 Road District
- Menard #4 Road District
- Menard #5 Road District
- Menard #6 Road District
- Menard #7 Road District
- Menard #9 Road District
- Menard #10 Road District

**Monroe County**

- Monroe #1 Road District
- Monroe #2 Road District
- Monroe #3 Road District
- Monroe #4 Road District
- Monroe #5 Road District
- Monroe #6 Road District
- Monroe #7 Road District
- Monroe #8 Road District
- Monroe #9 Road District
- Monroe #10 Road District

**Morgan County**

- Morgan #1 Road District
- Morgan #2 Road District
- Morgan #3 Road District
- Morgan #4 Road District
- Morgan #5 Road District
- Morgan #6 Road District
- Morgan #8 Road District
- Morgan #9 Road District
- Morgan #10 Road District
- Morgan #11 Road District
- Morgan #12 Road District
- Morgan #13 Road District

**Perry County**

- Perry #1 Road District
- Perry #4 Road District
- Perry #4-2 Road District
- Perry #4-3 Road District
- Perry #5-2 Road District
- Perry #5-3 Road District
- Perry #6-2 Road District
- Perry #6-3 Road District

**Pope County**

- Pope #1 Road District
- Pope #2 Road District

**Randolph County**

- Randolph #1 Road District
- Randolph #2 Road District
- Randolph #3 Road District
- Randolph #4 Road District

**Scott County**

- Scott #1 Road District
- Scott #2 Road District
- Scott #3 Road District
- Scott #4 Road District
- Scott #5 Road District

- Scott #6 Road District
- Scott #7 Road District

**Wabash County**

- Wabash #1 Road District
- Wabash #2 Road District
- Wabash #3 Road District
- Wabash #4 Road District
- Wabash #5 Road District
- Wabash #6 Road District

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## SANITARY DISTRICTS

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### OVERVIEW

Sanitary districts may be established for the protection of public health, abatement or reduction in water pollution, drainage control, protection from overflow, and the provision of sewage disposal. As noted below, five acts authorize the establishment of sanitary districts. They are governed by boards of trustees and may levy several property taxes and issue bonds.

### STATUTE

70 ILCS,

### CITATION

**Effective Date:** July 1, 1907, pars. 2205/0.01 to 2205/29.3

**Effective Date:** July 1, 1911, pars. 2305/0.01 to 2315/1

**Effective Date:** July 1, 1917, pars. 2405/0.1 to 2410/5

**Effective Date:** July 2, 1936, pars. 2805/0.1 to 2805/93

**Effective Date:** July 18, 1974, pars. 2905/1-1 to 2905/5-5

### ESTABLISHMENT

§ 2205/1 to 2205/3,  
2205/14.3 to  
2205/14.3b, 2305/1,  
2305/28 to 2305/28b,  
2405/1, 2405/23 to  
2405/23.7, 2805/1,  
2805/32a to  
2805/32a.4a, 2905/1-2

**Request:** Under the 1917 Act, sanitary districts may be requested in a petition signed by 100 legal voters in the proposed district, 300 under the 1907 and 1911 Acts, or 20% of the legal voters under the 1936 Act.

**Procedure:** A hearing is held in circuit court.

**Authorization:** The proposed district must be approved by referendum.

**Annexation:** The corporate authorities of a sanitary district may enter into an annexation agreement with an owner or owners of contiguous land, subject to a public hearing.

### DISSOLUTION

§ 2205/29 to  
2205/29.3, 2305/27,  
2405/27, 2805/33 to  
2805/35

**Request:** Under the 1917 Act, the Board may petition for dissolution. Under the 1936 Act, dissolution may be requested in a petition brought by 50 legal voters. The 1974 Act permits districts established under the 1907 Act to be dissolved only if they are replaced by another district and the petition must be brought by 300 legal voters.

**Procedure:** Under the 1917 and 1936 Acts, the circuit court is petitioned; under the 1974 act the board of elections is petitioned.

**Authorization:** Under the 1917 Act, the circuit court makes the final determination; in the other two cases dissolution must be approved by referendum.

**Disconnection:** Contiguous territories in districts created under the 1911 Act may be disconnected. Voters must petition the circuit court for a referendum, and a majority of the votes must support disconnection.

### GOVERNANCE

§ 2205/5 to 2205/7,  
2305/3, 2305/4, 2405/3  
to 2405/4, 2805/3 to  
2805/4, 2905/3-1 to  
2905/3-4

**Governing Body:** Board of Trustees

**Members:** Under the 1907 Act, five members serve four-year terms, and the president may be paid up to \$2,000 and the members up to \$1,000 annually. Under the 1911 Act, five members serve four-year terms. The president may be paid up to \$11,000 and the members up to \$8,000 annually. Under the 1917 Act, five members serve three-year terms and may be paid up to \$6,000 annually. Under the 1936 Act, three members serve three-year terms and may be paid up to \$3,000 annually. Under the 1974 Act, five members serve five-year terms. Members are compensated at the same rate paid to county board members in St. Clair or Madison Counties, whichever is less.

**Selection:** Under the 1907 and 1911 Acts, members are elected; under the 1917, 1936, and 1974 Acts, members are appointed.

**Key Officials:** Boards select a president and vice-president. They may also select a clerk, treasurer, engineer and attorney. The 1974 Act requires the appointment of an executive director.



## **POWERS**

§ 2205/7, 2205/9,  
2205/13, 2205/14.1, ,  
2205/14.2, 2205/14.4,  
2205/15, 2205/18 to  
2205/21, 2205/25,  
2205/28, 2305/4,  
2305/7 to 2305/8.1,  
2305/11.2, 2305/13,  
2305/15 to 2305/21,  
2405/4,  
2405/7 to 2405/8.1,  
2405/9.1, 2405/9.2,  
2405/12a, 2405/13,  
2405/14 to 2405/16.1,  
2405/16.9, 2405/16.10,  
2405/19, 2405/19.1,  
2805/4, 2805/7,  
2805/10, 2805/12,  
2805/12.1, 2805/14.2,  
2805/22, 2805/24,  
2805/25, 2805/25a,  
2805/26a, 2805/26j,  
2805/27, 2805/27.1 to  
2805/28, 2805/32k,  
2805/32l, 2905/2-1 to  
2905/2-10

## **REVENUE**

§ 2205/17, 2205/17.1,  
2305/7.4, 2305/12,  
2305/21 to 2305/23,  
2405/12, 2405/19.1,  
2405/22a, 2405/30,  
2805/16, 2805/27.1,  
2905/5-1,

The board of trustees of any district may provide for the collection and disposal of sewage and drainage of the district, and for the preservation of the water supplied to district inhabitants from contamination. For that reason each district may establish, construct, maintain, and operate numerous facilities including all the drains, channels, ditches, and pumping plants that might be required for the disposal of sewage and drainage. A district may acquire property and if necessary, it may exercise the power of eminent domain. The board may also acquire, from an individual, corporation, or municipality, a drainage system sufficient for the needs of the district's inhabitants. Other powers include the authority to appoint a police force to prevent water pollution, and to build and maintain dams to regulate rivers or streams. Any district may acquire, construct, operate, and improve a waterworks system. It may also provide special services limited to construction, maintenance, and alteration of the district's drains, sewers, and other necessary adjuncts in any special service area. "Special Service Area" means a contiguous area within a district in which special governmental services are provided in addition to those services provided generally throughout the district.

**Corporate Tax:** Under the 1907 Act, the tax is authorized by the board, the rate limit is 0.20% or the rate limit in effect on July 1, 1967, whichever is greater. The limit may be increased by referendum. Under the 1911 Act, the tax is authorized by the board, the rate limit is 0.083% or the rate limit in effect on August 2, 1965, whichever is greater. The limit may be increased by referendum. Under the 1917 Act, the tax is authorized by the board, the rate limit is 0.083% or the rate limit in effect on August 2, 196, whichever is greater. The limit may be increased by referendum. Under the 1936 Act, the tax is authorized by the board, the rate limit is 0.25% or the rate limit in effect on August 2, 196, whichever is greater. The limit may be increased by referendum. Under the 1974 Act, the tax is authorized by the board, the rate limit is 0.20% or the rate limit in effect on July 1, 1967, whichever is greater. The limit may be increased by referendum.

**Sewage Treatment Tax:** Authorized by the board, the rate limit is 0.03%. This limit may be increased up to 0.05% if approved by a referendum.

**Storm Water Tax:** Under the 1907 Act, this tax is authorized by the board, the rate limit is 0.03%. This limit may be increased by referendum (not needed if located in a township declared to be a disaster area by the U.S. President).

**Special Service Area Tax:** Under the 1917 and 1936 Acts, this tax is authorized by the board, there is no rate limit. However, 51% of the voters and 51% of the landowners can petition to prevent the tax from being imposed.

**Public Benefit Tax:** Under the 1911 and 1917 Acts, this tax is authorized by the board, the rate limit is 0.05%.

**Corporate Benefit Successor Municipality Tax:** Under the 1917 Act, this tax is authorized by the board, the rate limit is 0.25% and is used by the corporate authorities of any successor municipality required to provide sewer or water service.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** No provision

**Other Revenue:** Districts may collect fines for the violation of district ordinances, and determine and collect user charges.

**DEBT MANAGEMENT**  
 § 2205/16 to 2205/16.2, 2305/9-2305/10, 2305/23, , 2405/9, 2405/16.3, 2405/16a to 2405/16.8, 2405/16.11, 2405/21, 2805/11, 2805/30, 2905/5-2, 2905/5-3 70 ILCS 3005/1-8 70 ILCS 3010/1 to 3010/24a

**Revenue Bonds:** Districts established under the 1917 and 1936 Acts can issue these bonds to acquire, construct or maintain a waterworks. All districts may issue these bonds to acquire, construct or operate sewerage systems.

**General Obligation Bonds:** Authorized by referendum, these bonds can be issued for corporate purposes. There is no rate limit.

**Refunding Bonds:** Authorized by the board, these bonds may be issued. There is no rate limit.

**Other Debt:** Districts established under the 1911, 1917 and 1936 Acts may issue bonds in anticipation of the collection of special assessments.

**Total Debt Limit:** 5.75% of EAV

**FISCAL PROCEDURE**  
 § 2205/27, 3010/8, 50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** An annual financial report is required to be filed with the Illinois Comptroller and the circuit court every April. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**SANITARY DISTRICTS IN ILLINOIS**

**Adams County**

Clayton Sanitary District  
 Golden Sanitary District  
 Liberty Sanitary District  
 Mendon Sanitary District

**Alexander County**

Central Alexander Sanitary District

**Bond County**

Mulberry Grove Sanitary District

**Carroll County**

York Sanitary District

**Cass County**

Beardstown Sanitary District

**Champaign County**

St Joseph Sanitary District  
 Urbana Champaign Sanitary District

**Christian County**

Taylorville Sanitary District

**Clinton County**

Albers Sanitary District  
 Keysport Sanitary District  
 New Baden Sanitary District  
 St Rose Sanitary District

**Cook County**

Barrington Woods Sanitary District  
 Central Stickney Sanitary District  
 Country Garden Sanitary District  
 Fenway Sanitary District  
 Forest River Sanitary District

Glen Oaks Acres Sanitary District  
 Glenbrook Sanitary District  
 Kimberly Heights Sanitary District  
 La Grange Highlands Sanitary District  
 Mission Brook Sanitary District  
 Northfield Woods Sanitary District  
 Oak Meadows Sanitary District  
 Old Town Sanitary District  
 Plum Grove Estates Sanitary District  
 Plum Grove Woodlands Sanitary District  
 Prospect Heights Sanitary District  
 South Lyons Township Sanitary District  
 South Palos Township Sanitary District  
 South Stickney Sanitary District  
 Thorn Creek Basin Sanitary District  
 Wolf Mandel Sanitary District  
 Woodley Road Sanitary District

**De Kalb County**

De Kalb Sanitary District

**De Witt County**

Clinton Sanitary District

**Du Page County**

Downers Grove Sanitary District  
 Glen Ellyn Heights Sanitary District  
 Glenbard Wastewater Authority  
 Highland Hills Sanitary  
 Hinsdale Sanitary District  
 North Elmhurst Sanitary District  
 Salt Creek Drainage Basin Sanitary District  
 Timberlakes Estates Sanitary District  
 Wheaton Sanitary District

**Edwards County**

West Salem Sanitary District

**Fayette County**

St. Peter Sanitary District

**Fulton County**

Farmington Sanitary District  
 Table Grove Sanitary District  
 Vermont Sanitary District

**Grundy County**

Annawan San District  
 S W E B Sanitary District

**Henry County**

Alpha Sanitary District  
 Atkinson Sanitary District  
 Orion Sanitary District

**Iroquois County**

Loda Sanitary District

**Jackson County**

Gorham Sanitary District

**Jersey County**

Piasa Township Sewer District

**Johnson County**

Vienna Sanitary District

**Kane County**

Aurora Sanitary District  
 Fox Metro Water Reclm District  
 Fox River Water Reclamation District  
 Wasco Sanitary District

**Kankakee County**

Central Sanitary District

***Kendall County***

Newark Sanitary District  
Yorkville Bristol Sanitary District

***Knox County***

Galesburg Sanitary District  
Maquon Sanitary District  
Oneida Sanitary District  
Spoon Valley Lake Sanitary District  
Wataga Sanitary District  
Williamsfield Sanitary District

***La Salle County***

Serena Sanitary District  
Sheridan Sanitary District

***Lake County***

Del Mar Woods Sanitary District  
Fox Lake Hills Sanitary District  
Island Lake Sanitary District  
Lakes Region Sanitary District  
Lindenhurst Sanitary District  
North Shore Sanitary District  
Round Lake Sanitary District  
Zurich Heights Sanitary District

***Lee County***

Franklin Grove Sanitary District  
Nelson Sanitary District  
Paw Paw Sanitary District

***Logan County***

San Jose Sanitary District

***Macon County***

Argenta Sanitary District  
Macon Sanitary District  
Sanitary District Of Decatur

***Macoupin County***

Virden Sanitary District

***Madison County***

Alhambra Sanitary District  
Glen Carbon Sanitary  
Holiday Shores Sanitary District  
Marine Sanitary District  
Rosewood Heights Sanitary District

***Marion County***

Patoka Sanitary District  
San Jose Sanitary District

***Massac County***

Joppa Sanitary District

***McDonough County***

Good Hope Sanitary District  
Industry Sanitary District

***McHenry County***

Lake-In-The-Hills Sanitary District

***McLean County***

Bloomington & Normal Water Reclamation District  
Clearview Sanitary District  
New Boston Sanitary District

***Menard County***

Old Salem-Chautauqua

***Mercer County***

Matherville Sanitary District  
Viola Sanitary District

***Monroe County***

Lou-Del Sanitary District

***Peoria County***

Brimfield Sanitary District  
Chillicothe Sanitary District  
Greater Peoria Sanitary District  
Hanna City Sanitary District

***Randolph County***

Baldwin Sanitary District

***Richland County***

Noble Sanitary District

***Rock Island County***

Andalusia Sanitary District  
Cordova Sanitary District  
Coyne Center Sanitary District  
Hillsdale Sanitary District

***Sangamon County***

Springfield Sanitary District

***St Clair County***

Caseyville Sanitary District  
Metro East  
Prarie Du Pont Levee & San District  
Shiloh Valley

***Tazewell County***

Creve Coeur Sanitation District  
East Peoria Sanitary District

***Vermilion County***

Danville Sanitary District  
Westville Belgium Sanitary District

***Washington County***

Ashley Sanitary District  
Hoyleton Sanitary District  
Irvington Sanitary District

***Wayne County***

Wayne City Sanitary District

***White County***

Norris City Sanitary District

***Whiteside County***

Albany Sanitary District

***Will County***

Bonnie Brae Forest Mnr Sanitary District  
East Joliet Sanitary District  
Greenfield Sanitary District  
Lockport Heights Sanitary District  
Oak Highlands Ingalls Park Sanitary District  
South Ridgewood Sanitary District  
Southeast Joliet Sanitary District  
Sunnyland Sanitary District

***Winnebago County***

Durand Sanitary District  
Rock River Water Reclamation District  
Rockford Sanitary District  
Rockton Sanitary District  
Seward Sanitary District

***Woodford County***

Oakridge Sanitary District

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# METROPOLITAN SANITARY DISTRICT OF GREATER CHICAGO

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<b>OVERVIEW</b>	The Metropolitan Sanitary District of Greater Chicago is also known as the Metropolitan Water Reclamation District of Greater Chicago, and is hereafter referred to as the Chicago Sanitary District. The district constructs, maintains and operates sewers, sewage treatment plants, and drainage facilities within Cook County. It is governed by a nine-member board of commissioners and it may levy several property taxes and issue several types of bonds.
<b>STATUTE</b>	70 ILCS 2605/1 to 2605/285
<b>CITATION</b>	<b>Effective Date:</b> July 1, 1889
<b>ESTABLISHMENT</b> § 2605/1	<b>Request:</b> No provision <b>Procedure:</b> The Chicago Sanitary District was established by state statute. <b>Authorization:</b> Not applicable <b>Annexation:</b> In certain circumstances, the corporate limits of this district may be extended to include any area of contiguous territory within the limit of Cook County.
<b>DISSOLUTION</b> § 2605/28	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> Under certain circumstances, territory may disconnect from the sanitary district. Disconnection may be requested in a petition signed by a majority of voters or a majority of landowners owning a majority of the land. A hearing is held in circuit court and the court makes the final determination.
<b>GOVERNANCE</b> § 2605/3 to 2605/4.3	<b>Governing Body:</b> Board of Commissioners <b>Members:</b> Nine members serve staggered six-year terms. The president is paid \$50,000 annually. The vice-president and finance committee chair are paid \$45,000 annually and commissioners are paid either \$36,000 or \$40,000 annually, depending on when they were elected to the board. <b>Selection:</b> Commissioners are elected in general elections. <b>Key Officials:</b> The board selects a president, vice-president, and a chair of the finance committee from among its members. A treasurer and general superintendent are selected and need not be board members.
<b>POWERS</b> § 2605/7 to 2605/8b, 2605/10.5, 2605/11.2	In addition to the usual powers of special districts ( <i>see page v</i> ), the Chicago Sanitary District may establish, construct, maintain, and operate various facilities including drains, channels, ditches and pumping plants that are essential to the disposal of sewage and drainage. The district may also build and maintain dams to generate electrical energy. It has the power of eminent domain.
<b>REVENUE</b> § 2605/9bb, 2605/9cc, 2605/10, 2605/10.5, 2605/12, 2605/13, 2605/21, 3015/1	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.46%. <b>Construction Tax:</b> Authorized by the board, the rate limit is 0.10%. <b>Reserve Fund Tax:</b> Authorized by the board, this tax may be levied for payment of claims, awards, losses, judgments or liabilities. The rate limit is 0.005%. <b>Corporate Working Cash Fund Tax:</b> Authorized by the board, the rate limit is 0.005%. <b>Construction Working Cash Fund Tax:</b> Authorized by the board, the rate limit is 0.005%. <b>Emergency Tax:</b> Authorized by the board, this tax may be levied to effect court orders or judgments relating to the requisite flowage of water, capacity of the channel, and the construction, maintenance, and operation of movable bridges.

**Dam and Waterwheel Tax:** The board may levy a tax to pay for the construction of dams or waterwheels to generate electricity. This tax can be levied for three years and is limited to 0.0625 %.

**Bonds and Interest Tax:** Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** Permitted, up to 85% of the corporate levy.

**Other Revenue:** The board may establish charges for surface water drainage and the disposal of sewage. It may also defray the expenses of any improvement by special assessment, general taxation, or both.

## **DEBT**

### **MANAGEMENT**

§ 2605/9 to 2605/9.8,  
2605/10.1 to  
2605/10.8, 2605/15

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by the board, these bonds may be issued to construct or improve sewerage and drainage systems and must mature within 40 years.

**Corporate Working Cash Fund Bonds:** Authorized by the board, these bonds must mature within 20 years.

**Replacement/Remodeling Bonds:** Authorized by the board, these bonds may be issued for replacing or remodeling facilities. The rate limit is 3.35%.

**Refunding Bonds:** Authorized by the board, these bonds must mature within ten years.

**Special Assessment Bonds:** When any assessment is made payable in installments the board may issue bonds or certificates for up to 80% of the unpaid portion of the assessment at the date of issue.

**Calumet-Sag Navigation Bonds:** Authorized by the board, these bonds may be issued in an amount not to exceed \$8 million to pay for expenditures in utilities relocation made necessary by the construction of the Calumet-Sag Navigation project.

**Other Debt:** The district issued bonds to pay for works which were made necessary by the decree of the U.S. Supreme Court in the consolidated cases entitled *Wisconsin et al. v. The State of Illinois and the Sanitary District of Chicago*. Three different series of bonds were issued for up to \$100 million, \$21 million, and \$19 million, respectively. Bonds exceeding those levels had to be approved by referendum.

**Total Debt Limit:** 5.75% of EAV

## **FISCAL**

### **PROCEDURE**

§ 2605/5.1, 2605/5.10,  
2605/5.13, 2605/11.23,  
50 ILCS 310/2-3

**Fiscal Year:** January 1 to December 31

**Financial Report:** An audit conducted by a CPA is required at the end of each fiscal year. Copies are to be sent to the necessary state agencies as required by law and are to be made available to the public at a reasonable cost. The district is required to file an annual financial report and audit with the Illinois Comptroller.

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## SOIL AND WATER CONSERVATION DISTRICTS

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<b>OVERVIEW</b>	Soil and water conservation districts establish and implement comprehensive and coordinated erosion and sediment control programs to protect and conserve land, water, air and other resources. Districts are governed by five-member boards of directors and may levy a property tax. They do not have bonding authority.
<b>STATUTE</b>	70 ILCS 405/1 to 405/42
<b>CITATION</b>	<b>Effective Date:</b> July 9, 1937
<b>ESTABLISHMENT</b> <i>§ 405/8 to 405/15, 405/17, 405/26a, 405/26b, 405/26b.7</i>	<b>Request:</b> A district may be proposed in a petition signed by 25 or more landowners owning 10% or more of the land. Once the district is established, sub-districts may be proposed in petitions signed by a majority of the landowners who own a majority of the land. <b>Procedure:</b> A hearing is held by the Department of Agriculture. <b>Authorization:</b> The proposed district must be approved by landowners within the proposed district in a referendum which is held by the Department of Agriculture. The department then makes the final determination and, if approved, the Secretary of State issues a certificate. <b>Annexation:</b> Petitions for annexation are filed with the department. If a petition is signed by a majority of landowners in a proposed area, no referendum or hearing must be held. To add territory to a sub-district, one or more landowners may petition the governing body of the sub-district. That body holds a hearing and then determines whether to add the land. A referendum must be held if an owner who did not sign has land included in the petition.
<b>DISSOLUTION</b> <i>§ 405/26a.1, 405/26b.8, 405/28 to 405/30</i>	<b>Request:</b> If the district has been in existence for at least three years, dissolution of the district may be requested in a petition signed by 25 or more landowners who own at least one-tenth of the land in the district. <b>Procedure:</b> The Department of Agriculture holds public hearings at their discretion. <b>Authorization:</b> The proposed dissolution must be approved by referendum. <b>Disconnection:</b> A landowner or (landowners) may petition a sub-district for disconnection. The governing board makes the final determination.
<b>GOVERNANCE</b> <i>§ 405/19 to 405/21</i>	<b>Governing Body:</b> Board of Directors <b>Members:</b> Five members serve staggered two-year terms. They must own or occupy lands within the district. They may be paid up to \$20 per day plus expenses. <b>Selection:</b> Directors are elected. <b>Key Officials:</b> The board selects a chairman from among its members.
<b>POWERS</b> <i>§ 405/22 to 405/22.12</i>	The district may initiate and conduct surveys, investigations, and research and develop plans for the conservation of soil and water resources and for the control and prevention of soil erosion, floodwater and sediment damages in the district. It may carry out preventive and control measures including engineering operations, methods of cultivation, and the growing of vegetation. The district may cooperate with any owner or occupier of lands within the district in carrying on erosion-control and flood prevention operations. It may acquire any property necessary for the purpose of the district and maintain, administer, and improve it. The district has the power of eminent domain. It may construct, improve, operate, and maintain any structures necessary for the performance of any of the operations.
<b>REVENUE</b> <i>§ 405/22.09, 405/26b, 405/26b.6</i>	<b>Corporate Tax:</b> Authorized by referendum, the rate limit is 0.125%. Funds are used for the general corporate purposes of a sub-district. <b>Bonds and Interest Tax:</b> No provision <b>Tax Anticipation Warrants:</b> No provision

**Other Revenue:** Authorized by the board, the district may charge fees to any person who makes a request for services or receives benefits from the district.

**DEBT  
MANAGEMENT**  
§ 405/22.10

**Revenue Bonds:** No provision  
**General Obligation Bonds:** No provision  
**Other Debt:** The directors may incur indebtedness for the conduct of the business of the district.  
**Total Debt Limit:** No provision

**FISCAL  
PROCEDURE**  
50 ILCS 310/2-3

**Fiscal Year:** No provision  
**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**SOIL AND WATER CONSERVATION DISTRICTS IN ILLINOIS**

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**Adams County**  
Adams County Soil & Water  
Conservation District

**Bond County**  
Bond County Soil & Water Conservation  
District

**Boone County**  
Boone County Soil & Water Conservation  
District

**Brown County**  
Brown County Soil & Water Conservation  
District

**Bureau County**  
Bureau County Soil & Water Conservation  
District

**Calhoun County**  
Calhoun County Soil & Water Conservation  
District

**Carroll County**  
Carroll County Soil & Water Conservation  
District

**Cass County**  
Cass County Soil & Water  
Conservation District

**Champaign County**  
Champaign County Soil & Water  
Conservation District

**Christian County**  
Christian County Soil & Water  
Conservation District

**Clark County**  
Clark County Soil & Water Conservation  
District

**Clay County**  
Clay County Soil & Water Conservation  
District

**Clinton County**  
Clinton County Soil & Water  
Conservation District

**Coles County**  
Coles County Soil & Water  
Conservation District

**Cook County**  
North Cook Soil & Water  
Conservation District

**Crawford County**  
Crawford County Soil & Water  
Conservation District

**Cumberland County**  
Cumberland County Soil & Water  
Conservation District

**De Kalb County**  
DeKalb County Soil & Water Conservation  
District

**De Witt County**  
De Witt County Soil & Water Conservation  
District

**Douglas County**  
Douglas County Soil & Water Conservation  
District

**Edgar County**  
Edgar County Soil & Water  
Conservation District

**Edwards County**  
Edwards County Soil & Water Conservation  
District

**Effingham County**  
Effingham County Soil & Water  
Conservation District

**Fayette County**  
Fayette County Soil & Water Conservation  
District

**Ford County**  
Ford County Soil & Water Conservation  
District

**Franklin County**  
Franklin Conservation Soil & Water  
Conservation District

**Fulton County**  
Fulton County Soil & Water Conservation  
District

**Gallatin County**  
Gallatin County Soil & Water Conservation  
District

**Greene County**  
Greene County Soil & Water Conservation  
District

**Grundy County**  
Grundy County Soil & Water Conservation  
District

**Hamilton County**  
Hamilton County Soil & Water  
Conservation District

**Hancock County**  
Hancock County Soil & Water Conservation  
District

**Henderson County**  
Henderson County Soil & Water  
Conservation District

**Henry County**  
Henry County Soil & Water Conservation District

**Iroquois County**  
Iroquois County Soil & Water Conservation District

**Jackson County**  
Jackson County Soil & Water Conservation District

**Jasper County**  
Jasper County Soil & Water Conservation District

**Jefferson County**  
Jefferson County Soil & Water Conservation District

**Jersey County**  
Jersey County Soil & Water Conservation District

**Jo Daviess County**  
Jo Daviess County Soil & Water Conservation District

**Johnson County**  
Johnson County Soil & Water Conservation District

**Kane County**  
Kane Dupage Soil & Water Conservation District

**Kankakee County**  
Kankakee County Soil & Water Conservation District

**Kendall County**  
Kendall County Soil & Water Conservation District

**Knox County**  
Knox County Soil & Water Conservation District

**La Salle County**  
La Salle County Soil & Water Conservation District

**Lawrence County**  
Lawrence County Soil & Water Conservation District

**Lee County**  
Lee County Soil & Water Conservation District

**Livingston County**  
Livingston County Soil & Water Conservation District

**Logan County**  
Logan County Soil & Water Conservation District

**Macon County**  
Macon County Soil & Water Conservation District

**Macoupin County**  
Macoupin County Soil & Water Conservation District

**Madison County**  
Madison County Soil & Water Conservation District

**Marion County**  
Marion County Soil & Water Conservation District

**Marshall County**  
Putnam Soil & Water Conservation District

**Mason County**  
Mason County Soil & Water Conservation District

**Massac County**  
Massac County Soil & Water Conservation District

**McDonough County**  
McDonough County Soil And Water Conservation District

**McHenry County**  
McHenry County Soil & Water Conservation District

**McLean County**  
McLean County Soil & Water Conservation District

**Menard County**  
Menard County Soil & Water Conservation District

**Mercer County**  
Mercer County Soil & Water Conservation District

**Monroe County**  
Monroe County Soil & Water Conservation District

**Montgomery County**  
Montgomery County Soil & Water Conservation District

**Morgan County**  
Morgan County Soil & Water Conservation District

**Moultrie County**  
Moultrie County Soil & Water Conservation District

**Ogle County**  
Ogle County Soil & Water Conservation District

**Peoria County**  
Peoria County Soil & Water Conservation District

**Perry County**  
Perry County Soil & Water Conservation District

**Piatt County**  
Piatt County Soil & Water Conservation District

**Pike County**  
Pike County Soil & Water Conservation District

**Pope County**  
Pope-Hardin Soil & Water Conservation District

**Pulaski County**  
Pulaski Alexander Soil & Water Conservation District

**Randolph County**  
Randolph County Soil & Water Conservation District

**Richland County**  
Richland County Soil & Water Conservation District

**Rock Island County**  
Rock Island County Soil & Water Conservation District

**Saline County**  
Saline County Soil & Water Conservation District

**Sangamon County**  
Sangamon County Soil & Water Conservation District

**Schuyler County**  
Schuyler Soil & Water Conservation District

**Scott County**  
Scott County Soil & Water Conservation District

**Shelby County**  
Shelby County Soil & Water Conservation District



***St Clair County***

St Clair County Soil & Water Conservation District

***Stephenson County***

Stephenson Soil & Water Conservation District

***Tazewell County***

Tazewell County Soil & Water Conservation District

***Union County***

Union County Soil & Water Conservation District

***Vermilion County***

Vermilion County Soil & Water Conservation District

***Wabash County***

Wabash County Soil Water Conservation District

***Warren County***

Warren County Soil & Water Conservation

***Washington County***

Washington County Soil & Water Conservation District

***Wayne County***

Wayne County Soil & Water Conservation District

***White County***

White County Soil & Water Conservation District

***Whiteside County***

Whiteside County Soil & Water Conservation District

***Will County***

Will-South Cook Soil & Water Conservation District

***Williamson County***

Williamson County Soil & Water Conservation District

***Winnebago County***

Winnebago County Soil & Water Conservation District

***Woodford County***

Woodford County Soil & Water Conservation District

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## SOLID WASTE DISPOSAL DISTRICTS

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<b>OVERVIEW</b>	Solid waste disposal districts provide for the collection, transportation, and disposal of solid waste. They are governed by five-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE</b>	70 ILCS 3105/1 to 3105/24
<b>CITATION</b>	<b>Effective Date:</b> September 8, 1969
<b>ESTABLISHMENT</b> § 3105/4 to 3105/8	<b>Request:</b> A solid waste disposal district may be established in any county or township that is not already part of such a district. The boundaries of the district must be coterminous with the boundaries of the counties or townships. Outside of Cook County, up to five adjoining counties or townships may combine to establish a district, subject to the written approval of the Illinois Environmental Protection Agency. A district may be proposed in a petition filed by at least 1% of the voters in the proposed district in all counties except Cook. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by referendum. <b>Annexation:</b> No provision
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> § 3105/9 to 3105/17	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Five-member boards serve staggered five-year terms. Trustees serve without compensation, but may be reimbursed for their expenses. <b>Selection:</b> Board members are appointed by the chairman of the county board/township supervisor. Should the district be located in more than one county/township, membership is proportional based on population. <b>Key Officials:</b> The board selects a president, secretary, and treasurer from among its members.
<b>POWERS</b> § 3105/16 to 3105/17	In addition to the usual powers of special districts ( <i>see page v</i> ), solid waste disposal districts may, with prior approval of the Environmental Protection Agency, construct, acquire, and operate solid waste disposal facilities, or contract with other governmental bodies or with private industry for the disposal of solid wastes.
<b>REVENUE</b> § 3105/18 to 3105/19	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.05%. <b>Bonds and Interest Tax:</b> Authorized by referendum, there is no rate limit. <b>Tax Anticipation Warrants:</b> Permitted, up to 85% of the corporate levy.
<b>DEBT</b> <b>MANAGEMENT</b> § 3105/21 to 3105/22	<b>Revenue Bonds:</b> Authorized by the board, these bonds may be used to acquire, construct, or improve solid waste facilities. There is no rate limit. The bonds must be repaid in 20 years. <b>General Obligation Bonds:</b> Authorized by referendum, these bonds may be used to acquire real property and construct or acquire solid waste disposal facilities. There is no rate limit. The bonds must be repaid within 20 years. <b>Total Debt Limit:</b> 0.5% of EAV

**FISCAL  
PROCEDURE**  
§ 3105/10, 3105/18, 50  
ILCS 310/2-3

**Fiscal Year:** July 1 to June 30  
**Financial Report:** The board is required to file an annual report on its revenues and receipts with the county board or township trustees as well as the Illinois Environmental Protection Agency. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must file an annual audit with the Comptroller.

**SOLID WASTE DISPOSAL DISTRICTS IN ILLINOIS**

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***Cook County***

West Cook County Solid Waste Agency

***Jo Daviess County***

Jo Daviess/Carroll Solid  
Waste Disposal District

***Kane County***

Burlington Township Solid  
Waste Disposal District  
Plato Township Solid  
Waste Disposal District  
Rutland Township Solid  
Waste Disposal District  
Virgil Township Solid  
Waste Disposal District

***Lake County***

Lake County Solid Waste Agency

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## STREET LIGHTING DISTRICTS

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<b>OVERVIEW</b>	Street lighting districts purchase and maintain street lights in areas where this service is not provided by other governmental units. They are governed by three-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE</b>	70 ILCS 3305/0.01 to 3305/10.1
<b>CITATION</b>	<b>Effective Date:</b> August 2, 1949
<b>ESTABLISHMENT</b> § 3305/1 to 3305/2a	<b>Request:</b> A street lighting district may be established in any area outside the boundaries of a municipality. A street lighting district may be proposed in a petition filed by at least 50 voters—or a majority if less than 100 residents. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> A proposed district must be approved by referendum. <b>Annexation:</b> Annexation may be proposed by 50 or more legal voters within the proposed addition. The board makes the final determination.
<b>DISSOLUTION</b> § 3305/2b to 3305/2c	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> Under certain circumstances, landowners within a district may petition the circuit court for disconnection. A hearing is held in circuit court and the court makes the final determination.
<b>GOVERNANCE</b> § 3305/3 to 3305/5	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Three-member boards serve staggered three-year terms. When a district is located in more than one county, representation is proportional by population. The board fixes the compensation of board members which may not exceed \$300 per annum. <b>Selection:</b> Trustees are appointed by the chair of the county board except in the case of home rule counties where the appointment is made by the chief executive officer. <b>Key Officials:</b> The board selects a president and a secretary from among its members.
<b>POWERS</b> § 3305/8	In addition to the usual powers of special districts ( <i>see page v</i> ), street lighting districts purchase or rent, and maintain street lights or contract with adjacent entities to provide street lighting in areas where this service is not provided by some other governmental unit.
<b>REVENUE</b> § 3305/9 to 3305/10.1	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.125%, but may be increased up to 2.00% by referendum. <b>Bonds and Interest Tax:</b> Authorized by referendum, the rate limit is 0.075%. <b>Tax Anticipation Warrants:</b> No provision
<b>DEBT</b> <b>MANAGEMENT</b> § 3305/8	<b>Revenue Bonds:</b> No provision <b>General Obligation Bonds:</b> Authorized by referendum, bonds may be issued for any corporate purpose. Bonds must be repaid within 20 years. <b>Total Debt Limit:</b> 5% of EAV
<b>FISCAL</b> <b>PROCEDURE</b> 50 ILCS 310/2-3	<b>Fiscal Year:</b> No provision <b>Financial Report:</b> Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

## STREET LIGHTING DISTRICTS IN ILLINOIS

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### ***Adams County***

Street Lighting District Of Ursa

### ***Boone County***

Caledonia Street Lighting District  
Garden Prairie Street Lighting District

### ***Cook County***

Forest River Street Lighting District  
Norwood Park Street Lighting District

### ***De Kalb County***

Fairdale Street Lighting District  
Century Hills Street Lighting District

### ***Ford County***

Paxton Street Lighting District

### ***Greene County***

Wrights Street Lighting District

### ***Henry County***

Hammond-Henry Street Lighting District

### ***Jo Daviess County***

Galena-Stauss Street Lighting District

### ***Logan County***

Chestnut Street Lighting District  
Lawndale Street Lighting District

### ***Madison County***

Miracle Manor Bellemore Pl  
Street Lighting District  
State Park Place Street Lighting District

### ***Marshall County***

Camp Grove Street Lighting  
District

### ***McLean County***

Cropsey Street Lighting District

### ***Monroe County***

Lou Del Street Lighting District

### ***Peoria County***

West Peoria Street Lighting District

### ***St Clair County***

Centreville Street Lighting District  
Fairview Heights Street Lighting District  
Fairview St Lighting District  
St Clair Township Street Light District

### ***Stephenson County***

McConnell Street Lighting District

### ***Will County***

East Joliet Street Lighting District  
East Moreland Street Lighting District  
Preston Heights Street Lighting District

### ***Winnebago County***

Lincoln Acres Street Lighting  
District  
Low Point Street Lighting District  
Washington Park Street Lighting District

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## SURFACE WATER PROTECTION DISTRICTS

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<b>OVERVIEW</b>	Surface water protection districts acquire and maintain necessary structures to collect, convey and discharge surface waters. These structures include ditches, channels, trunk sewers, lateral sewers, manholes, culverts, pumping stations, dams, and levees. Districts are governed by five-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 3405/0.01 to 3405/24</i> <b>Effective Date:</b> July 15, 1953
<b>ESTABLISHMENT</b> <i>§ 3405/3 to 3405/8</i>	<b>Request:</b> A surface water protection district may be proposed in a petition signed by 50 or more legal voters, or a majority if less than 100 voters. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> A proposed district must be approved by a referendum. Alternatively, a referendum may be bypassed when a petition to establish is signed by all district landowners. <b>Annexation:</b> Annexation may be requested in a petition signed by 1% or more of the legal voters within the limits of the proposed addition. A hearing is held in circuit court and the proposed annexation must be approved by referendum.
<b>DISSOLUTION</b> <i>§ 3405/22</i>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> Disconnection may be requested in a petition signed by any legal voter in the district or the owner of the property to be disconnected. A hearing is held in circuit court, and the court makes the final determination.
<b>GOVERNANCE</b> <i>§ 3405/9 to 3405/16</i>	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Five-member boards serve staggered five-year terms. They may not be paid more than \$250 per year. <b>Selection:</b> Trustees are appointed by the chair of the county board. If the district lies within two or more counties representation on the board is proportional to population. <b>Key Officials:</b> The board selects a president and secretary from among its members and a treasurer, who need not be a member of the board.
<b>POWERS</b> <i>§ 3405/1, 3405/12, 3405/15, 3405/16, 3405/17</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), surface water protection districts may acquire and construct ditches, channels, manholes, pumping stations, dams, levees, and other structures necessary for the collection, conveyance, and disposal of surface waters within the district boundaries. It may dispose of property and structures that are no longer needed. The board has the power of eminent domain.
<b>REVENUE</b> <i>§ 3405/20, 3405/21</i>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.125%, but may be increased to 0.25% by referendum. A referendum is unnecessary if the district was created by a petition signed by all of the landowners of the district and they authorize the rate increase. <b>Bonds and Interest Tax:</b> Authorized by referendum, there is no rate limit. <b>Tax Anticipation Warrants:</b> No provision
<b>DEBT MANAGEMENT</b> <i>§ 3405/19, 3405/20a</i>	<b>Revenue Bonds:</b> No provision <b>General Obligation Bonds:</b> Authorized by referendum or consent of all land-owners, districts may issue these bonds for corporate purposes. The bonds must be repaid within 20 years. There is no rate limit. <b>Total Debt Limit:</b> 5% of EAV

**FISCAL  
PROCEDURE**  
50 ILCS 310/2-3

**Fiscal Year:** No provision  
**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

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**SURFACE WATER PROTECTION DISTRICTS IN ILLINOIS**

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***DuPage County***

Belmont-Highwood Surface Water Protect.  
District  
Oakhurst Surface Water Protection District  
South Du Page Water Protection District  
Westmont #1 Surface Water District  
Westmont #1 Surface Water District #2

***Johnson County***

Upper Cache Watershed District

***Kane County***

Oakhurst Surf. Water Protection District

***St. Clair County***

Mascoutah Surface Water District

***Tazewell County***

Groveland Township Water District

***Union County***

Lick Creek Surf. Water Protection District  
Shawnee Valley Surf. Water Protection  
District

***Whiteside County***

Fulton Flood District

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## TUBERCULOSIS SANITARIUM DISTRICTS

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<b>OVERVIEW</b>	Tuberculosis sanitarium districts provide free sanitarium care and clinical and follow-up services for residents of the district. They are governed by five-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 920/0.01 to 920/14</i> <b>Effective Date:</b> July 1, 1937
<b>ESTABLISHMENT</b> <i>§ 920/1 to 920/2</i>	<b>Request:</b> A tuberculosis sanitarium district may be proposed in a petition signed by 100 legal voters in any area of contiguous territory lying totally within one county but outside the corporate limits of any municipality that has its own tuberculosis sanitarium. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> A proposed district must be approved by referendum. <b>Annexation:</b> No provision
<b>DISSOLUTION</b> <i>§ 920/5.3</i>	<b>Request:</b> In counties of less than 500,000 population a tuberculosis sanitarium district may be dissolved under certain circumstances by resolution of the county board. With dissolution, an additional tax with 0.05% rate limit is made available to the board of health and all assets and liabilities of the tuberculosis sanitarium district are transferred to the board of health. <b>Procedure:</b> Not applicable <b>Authorization:</b> Dissolution is carried out by resolution of the county board. <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> <i>§ 920/3, 920/4, 920/5.1, 920/6</i>	<b>Governing Body:</b> Board of Directors <b>Members:</b> Three or five-member boards serve staggered three-year terms. <b>Selection:</b> Directors are appointed by the chair of the county board. <b>Key Officials:</b> The board selects a president and secretary from among its members.
<b>POWERS</b> <i>§ 920/5 to 920/7</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), tuberculosis sanitarium districts may establish and maintain tuberculosis sanitariums with branches and other auxiliary institutions within the district, for the treatment and care of residents afflicted with tuberculosis. The board may acquire lands within the district for those purposes and occupy, purchase, lease, or erect the appropriate buildings. The board has the power of eminent domain. When any of the facilities are not being fully used, the board may employ the facilities for a number of other purposes.
<b>REVENUE</b> <i>§ 920/8, 920/14</i>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.075%. <b>Bonds and Interest Tax:</b> Authorized by referendum, it may not exceed the corporate rate limit. <b>Tax Anticipation Warrants:</b> No provision <b>Other Revenue:</b> The board of directors may receive from any person any contribution or donation of money or property.
<b>DEBT MANAGEMENT</b> <i>§ 920/14</i>	<b>Revenue Bonds:</b> No provision <b>General Obligation Bonds:</b> The board can issue bonds provided that the indebtedness does not exceed the debt limit. A referendum is required if the purpose of the bonds is not the acquisition of land. They must mature within 20 years. <b>Total Debt Limit:</b> 0.5% of EAV



**FISCAL  
PROCEDURE**  
§ 920/3, 50 ILCS  
310/2-3

**Fiscal Year:** No provision  
**Financial Report:** The board is required to file an annual report on its revenues, expenditures, and other information of general interest but an audit is not required. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must file an annual audit with the Comptroller.

**TUBERCULOSIS SANITARIUM DISTRICTS IN ILLINOIS**

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*Carroll County*  
Tuberculosis Sanitorium Board

| *Massac County*  
| Massac County Tuberculosis Sanitarium  
| District  
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## WATER AUTHORITIES

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<b>OVERVIEW</b>	Water authorities monitor water supplies and regulate water use in order to ensure an adequate supply for present and future needs. They also inspect and regulate wells and other water withdrawal facilities to prevent the loss or contamination of water. Authorities are governed by three-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE</b>	70 ILCS 3715/1 to 3715/27
<b>CITATION</b>	<b>Effective Date:</b> August 2, 1951
<b>ESTABLISHMENT</b> § 3715/1 to 3715/2, 3715/9	<b>Request:</b> Any contiguous area may be incorporated as a water authority. An authority may be proposed in a petition signed by at least 500 legal voters. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> A proposed district must be approved by referendum. <b>Annexation:</b> Annexation may be requested in a petition signed by a majority of the owners owning a majority of the land. The court makes the final determination.
<b>DISSOLUTION</b> § 3715/9	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> Disconnection may be requested in a petition signed by a majority of the owners owning a majority of the land in a tract of at least 20 acres. The court makes the final determination.
<b>GOVERNANCE</b> § 3715/3 to 3715/5.2	<b>Governing Body:</b> Board of Trustees <b>Members:</b> In general, a three-member board serves staggered three-year terms. The number can be increased by one for each additional county included within the boundaries of the authority. Board members may not receive more than \$500 a year in compensation. <b>Selection:</b> Trustees are appointed by township, municipal or county authorities depending upon the location of the district. If more than one county is involved representation must be proportional. Trustees may be elected to staggered six-year terms by referendum if a petition signed by 10% of the voters of the authority makes such a proposition. <b>Key Officials:</b> The board selects a chair and a secretary from among its members.
<b>POWERS</b> § 3715/6, 3715/14, 3715/15, 3715/18 to 3715/27	In addition to the usual powers of special districts ( <i>see page v</i> ), water authority districts may inspect wells or other withdrawal facilities and require certain information from the owners or operators. They may issue permits for building or enlarging or plugging wells as well as regulate water use. They may acquire, construct, maintain and operate wells and have the power of eminent domain. Authorities may also establish, alter, or maintain roads, parking areas, wharves, parks, picnic areas and swimming pools for public use.
<b>REVENUE</b> § 3715/6	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.08%. <b>Bonds and Interest Tax:</b> Authorized by referendum, there is no rate limit. <b>Tax Anticipation Warrants:</b> No provision
<b>DEBT</b> <b>MANAGEMENT</b> § 3715/6, 3715/10 to 3715/11	<b>Revenue Bonds:</b> Authorized by the board, revenue bonds may be issued to acquire, construct or improve waterworks properties and also to pay for the cost of creating an authority. Bonds are payable only from the income and revenue derived from the operation of waterworks properties. They must be repaid in 40 years.

**General Obligation Bonds:** Authorized by the board, these bonds have a rate limit of 0.5% of EAV. These bonds are used to acquire necessary property or facilities and must mature within 20 years.

**Total Debt Limit:** 0.005% of EAV

**FISCAL  
PROCEDURE**  
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

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## WATER AUTHORITIES IN ILLINOIS

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***DeWitt County***  
Mahomet Valley Water Authority

***Effingham County***  
Effingham Water Authority

***Kane County***  
Sugar Grove Water Authority

***Mason County***  
Imperial Valley Water Authority

***McLean County***  
Allin Township Water Authority  
Danvers Water Authority  
Hudson Township Water Authority  
Mt. Hope-Funks Grove Township Water  
Authority  
Southeast McLean County Water Authority

***Menard County***  
Menard County Water Authority

***Randolph County***  
Randolph Water Authority

***Tazewell County***  
Imperial Valley Water Authority

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## COUNTY WATER COMMISSIONS

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<b>OVERVIEW</b>	County water commissions are created to help ensure a sufficient and economical water supply to county-wide areas where water shortages may occur due to population growth and the proximity to large urban centers. They are governed by boards of commissioners and may levy property taxes and issue bonds. Commissions may also impose a sales tax.
<b>STATUTE</b>	70 ILCS 3720/1 to 3720/5
<b>CITATION</b>	<b>Effective Date:</b> July 30, 1985
<b>ESTABLISHMENT</b> § 3720/2	<b>Request:</b> A county water commission may be created from an existing water commission in cases where the county is located next to a county with a population of over one million and so long as the proposed commission includes municipalities which have a total of more than 50% of the population of a county. Municipalities that receive more than 25% of their water from outside the county are excluded from the commission. <b>Procedure:</b> No provision <b>Authorization:</b> A resolution or ordinance must be adopted. <b>Annexation:</b> No provision
<b>DISSOLUTION</b>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> No provision
<b>GOVERNANCE</b> § 3720/2	<b>Governing Body:</b> Board of Commissioners <b>Members:</b> Two commissioners from each county board district within the county serve staggered six-year terms. Commissioners may receive up to \$600 a year in compensation. Members of other local governing boards or local government employees serving as commissioners may not be compensated. <b>Selection:</b> Of the two commissioners appointed from each county board district, one is appointed by the county board chair, and the other is selected by a majority vote of mayors of the most populous municipalities that qualify as "included units" in the district. ("Included unit" is defined as any unit of local government that has a waterworks system within its corporate limits and does not receive or contract for more than 25% of its water from outside the county.) <b>Key Officials:</b> A chair is selected from among the commissioners by the chair of the county board.
<b>POWERS</b> § 3720/2	In addition to the usual powers of special districts ( <i>see page v</i> ), county water commissions are granted most of the powers given to water commissions in the Illinois Municipal Code. A water commission may construct or acquire any waterworks properties. It may supply water to any municipality, political subdivision, private person, or corporation, and may construct water transmission and distribution lines within a radius of 25 miles outside the corporate limits of member municipalities for the purpose of furnishing water to any additional entities. However, county water commissions may not engage in the retail sale or distribution of water to residents or customers of any municipality.
<b>REVENUE</b> § 3720/2, 3720/4	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.005%. A levy of up to 0.2% is permitted for one year only. <b>Retailers' Occupation Tax:</b> Authorized by referendum, the rate is 0.25% of gross receipts. <b>Bonds and Interest Tax:</b> Authorized by referendum, there is no rate limit.

**Tax Anticipation Warrants:** No provision

**DEBT  
MANAGEMENT**  
*§ 3720/2*

**Revenue Bonds:** No provision

**General Obligation Bonds:** Authorized by referendum, these bonds must be retired within 40 years.

**Other Debt:** A commission may borrow money from the county or other units of local government in its territory.

**Total Debt Limit:** 5.75% of EAV

**FISCAL  
PROCEDURE**  
*50 ILCS 310/2-3*

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

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**COUNTY WATER COMMISSIONS IN ILLINOIS**

***DuPage County***  
Du Page Water Commission Authority

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## PUBLIC WATER DISTRICTS

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<b>OVERVIEW</b>	Public water districts acquire and operate public waterworks and in some cases sewerage plants. They construct, alter and maintain water mains, water pipes and conduits. Districts are governed by seven-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE CITATION</b>	<i>70 ILCS 3705/0.01 to 3705/41</i> <b>Effective Date:</b> July 25, 1945
<b>ESTABLISHMENT</b> <i>§ 3705/1 to 3705/2, 3705/26 to 3705/28</i>	<b>Request:</b> Any contiguous area with a minimum population of 500,000 may form a public water district. A district may be proposed in a petition signed by at least 100 voters living in the proposed district. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> The proposed district must be approved by a referendum. <b>Annexation:</b> Contiguous territory not already included in another water district may be annexed to a public water district. Annexation may be requested in a petition signed by two-thirds of the legal voters in the area to be annexed. A hearing is held in circuit court. The proposed annexation must be approved by a two-thirds vote of the board of trustees of the district.
<b>DISSOLUTION</b> <i>§ 3705/28.1 to 3705/35</i>	<b>Request:</b> Petitions for dissolution may be filed by the board or at least 100 legal voters (the district must be at least four years old and have no outstanding revenue bonds). <b>Procedure:</b> If the petition was filed by the board a hearing is held in circuit court to determine whether the dissolution will adversely affect the interest of district residents or bondholders. <b>Authorization:</b> Dissolution must be approved by referendum. <b>Disconnection:</b> Under certain circumstances, owner(s) of record may petition for disconnection. A hearing is held in circuit court which makes the final determination.
<b>GOVERNANCE</b> <i>§ 3705/4 to 3705/5</i>	<b>Governing Body:</b> Board of Trustees <b>Members:</b> In general, seven members serve staggered five-year terms, although the number of board members may be reduced to five or three by resolution of the board with the concurrence of the circuit court. Trustees are paid up to \$600 per year in districts operating only waterworks; they may receive up to \$1,200 a year in districts that also operate sewerage systems. <b>Selection:</b> Depending upon where the district is located, trustees are appointed by county, township, or municipal authorities. If the district encompasses more than one corporate entity, representation must be proportional. Voters may, by referendum, change the method of selection to election. <b>Key Officials:</b> The board selects a chairman and vice chairman from among its members, and a secretary and treasurer who need not be members of the board.
<b>POWERS</b> <i>§ 3705/5, 3705/8 to 3705/12, 3705/23a, 3705/23d, 3705/23e</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), public water districts may construct, alter, and maintain all water mains, water pipes, and conduits. They may supply water to any municipality, political subdivision, private person, or corporation located outside the limits of the district. The board may acquire or construct, and operate sewerage properties in combination with the district's waterworks properties. This power is applicable regardless of whether the district lies in whole or in part within territory encompassed by a sanitary district.

**REVENUE**

§ 3705/5a, 3705/12,  
3705/22, 3705/23c,  
3705/23f

**Corporate Tax:** Authorized by referendum, the rate limit is 0.02%. This tax can be levied annually for a maximum of 10 years.

**Bonds and Interest Tax:** No provision

**Tax Anticipation Warrants:** No provision

**Other Revenue:** Rates and charges for the use and service of waterworks properties and sewerage properties acquired by the district are imposed only to pay the costs of operation and maintenance of those properties, pay principal and interest on revenue bonds, and provide a reasonable depreciation fund.

**DEBT**

**MANAGEMENT**

§ 3705/16 to 3705/18,  
3705/23b, 3705/23e

**Revenue Bonds:** Authorized by the board, these bonds may be issued for the acquisition, construction, and improvement of separate and combined water and sewer facilities. Bonds must mature within 40 years.

**General Obligation Bonds:** No provision

**Total Debt Limit:** No provision

**FISCAL**

**PROCEDURE**

§ 3705/13, 3705/14 , 50  
ILCS 310/2-3

**Fiscal Year:** The board fixes the fiscal year for a district.

**Financial Reports:** The board must install and maintain a proper system of accounts and have those accounts audited at least once a year by an independent public accountant. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

**PUBLIC WATER DISTRICTS IN ILLINOIS**

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**Alexander County**

McClure-East Cape Public Water District

**Clinton County**

Damiansville Public Water District

**Edgar County**

Clark-Edgar Counties Water District

**Hamilton County**

Dale Water District

**Hancock County**

Dallas Rural Water District

**Johnson County**

Lake of Egypt Public Water District  
New Burnside Water District

**Madison County**

Arlinton Water District  
Forest Homes-Maple Park Public Water District  
Fosterburg Water District  
Mitchell Public Water District  
Moro Public Water District  
Northeast Central County Public Water District  
Pontoon Beach Public Water District  
Jarvis Township Public Water District #1  
Three County Public Water District

**Peoria County**

Limestone-Walters Public Water District

**Pike County**

Pike County Water District #1

**Richland County**

West Liberty-Dundas Water District

**Union County**

Little Creek Public Water District

**Vermilion County**

Bismarck Community Water  
Olivet Public Water District #65-Z-47

**Wabash County**

Wabash County Rural Water District

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## WATER SERVICE DISTRICTS

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<b>OVERVIEW</b>	Water service districts provide water services to any area not included in the corporate boundaries of a city, village, or incorporated town. They are governed by three-member boards of trustees and may levy property taxes and issue bonds.
<b>STATUTE</b> <b>CITATION</b>	<i>70 ILCS 3710/0.01 to 3710/12</i> <b>Effective Date:</b> July 12, 1951
<b>ESTABLISHMENT</b> <i>§ 3710/1, 3710/11</i>	<b>Request:</b> Any area not included within the corporate boundaries of a city, village or incorporated town may be included in a district. A district may be proposed in a petition signed by 50 or more legal voters, or a majority if there is a population under 100. <b>Procedure:</b> A hearing is held in circuit court. <b>Authorization:</b> A proposed district must be approved in a referendum. <b>Annexation:</b> A petition requesting the annexation of any adjoining territory must be signed by a majority of the owners (in number and in amount of land) of the territory. A hearing is held in circuit court and the court makes the final determination.
<b>DISSOLUTION</b> <i>§ 3710/11</i>	<b>Request:</b> No provision <b>Procedure:</b> No provision <b>Authorization:</b> No provision <b>Disconnection:</b> The process used for annexation is also used in these cases. However, the disconnecting territory must be on the border of the district, contain at least 20 acres, and must not leave a part of the district isolated from the rest. The disconnection of any land does not exempt it from taxation used to pay indebtedness contracted by the authority prior to the filing of the petition.
<b>GOVERNANCE</b> <i>§ 3710/3 to 3710/5</i>	<b>Governing Body:</b> Board of Trustees <b>Members:</b> Three-member boards serve staggered three-year terms. Trustees may not receive more than \$50 per year in compensation. <b>Selection:</b> Trustees are appointed by the county board chair. If the district is located in more than one county, representation must be proportional. <b>Key Officials:</b> The board selects a president and secretary from among its members.
<b>POWERS</b> <i>§ 3710/5, 3710/8</i>	In addition to the usual powers of special districts ( <i>see page v</i> ), water service districts may sell water to individuals, municipalities, or public utilities operating water distribution systems either within or outside the district. Districts may contract with any city, village, or incorporated town lying adjacent to it or with a public utility to furnish water service for the district. The board may also contract for the installment, rental, or use of water service mains within the district.
<b>REVENUE</b> <i>§ 3710/9 to 3710/10</i>	<b>Corporate Tax:</b> Authorized by the board, the rate limit is 0.125%. <b>Bonds and Interest Tax:</b> Authorized by referendum, the rate limit is 0.075% and is included in the limit on the corporate rate. <b>Tax Anticipation Warrants:</b> No provision
<b>DEBT</b> <b>MANAGEMENT</b> <i>§ 3710/8</i>	<b>Revenue Bonds:</b> No provision <b>General Obligation Bonds:</b> Authorized by referendum, a district may issue bonds in order to furnish and install water service mains. Bonds must mature within 20 years. <b>Total Debt Limit:</b> 5% of EAV



**FISCAL  
PROCEDURE**  
50 ILCS 310/2-3

**Fiscal Year:** No provision

**Financial Report:** Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

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**WATER SERVICE DISTRICTS IN ILLINOIS**

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**Alexander County**

Central Alexander Water Service District  
Mc Clure-East Cape Girardeau Water Service District

**Champaign County**

Dewey Community Water Service District  
Sangamon Valley Public Water Service District  
Seymour Water Service District

**Clinton County**

Carlyle Southwest Water Service District  
Clinton County East Water Service District  
New Memphis Water Service District  
St. Rose Public Water Service District

**Cook County**

Brookfield-North Riverside Water Service District  
Justice-Willow Springs Water Service District  
Midlothian-Markham Water Service District

**Crawford County**

Eaton Water Service District

**Cumberland County**

Lake Mattoon Water Service District

**Effingham County**

Effingham Water Service District

**Franklin County**

Mulkeytown Water Service District  
Plumfield Water Service District

**Fulton County**

South Fulton Water Service District  
South Fulton Water Service District

**Greene County**

Greene Co. Rural Water Service District

**Hamilton County**

Hamilton County Water Service District

**Jackson County**

Buncombe Water Service District  
Murdale Water Service District

**Johnson County**

Burnside Water Service District

**Kane County**

Mill Creek Water Service District  
Sugar Grove Water Service District  
Fox Waterway Agency Water Service District

**Macoupin County**

Henderson Public Water Service District  
South Palmyra Rural Water Service District

**Madison County**

Arlington Water Service District  
Forest Home & Maple Public Water Service District  
Fosterburg Water Service District  
Meadow Brook Public Water Service District  
Mitchell Public Water Service District  
Moro Water Service District  
Northeast Central County Water Service District  
Pontoon Beach Public Water Service District  
Three County Public Water Service District

**Mason County**

Imperial Valley Water Service District

**McLean County**

Dale Public Water Service District  
Danvers Twp Water Service District  
Southeast Mc Lean County Water Service District

**Monroe County**

Fountain Water Service District

**Morgan County**

Alexander Water Service District  
Murrayville-Woodson Water Service District

**Moultrie County**

Moultrie Co Water Service District

**Peoria County**

Limestone-Walters Public Water Service District  
Pleasant Valley Public Water Service District  
T-L Rural Water Service District  
Trivoli Public Water Service District

**Perry County**

Consolidated Public Water Service District

**Pike County**

Pike Co. #1 Water Service District

**Putnam County**

Hennepin Public Water Service District

**Randolph County**

Randolph Co No. 1 Public Water Service District

**Saline County**

Mitchellville Water Service District

**Sangamon County**

Curran Gardner Public Water Service District

**St Clair County**

Commonfields of Cahokia Water Service District  
Kaskaskia Water Service District  
Mound Water Service District  
Prairie DuPont Public Water Service District

**Stephenson County**

Otter Creek Lake Water Service District

**Tazewell County**

Groveland Township Water Service District

North Tazewell Water Service  
District

**Union County**

Lick Creek Public Water Service  
District  
Shawnee Valley Water Service  
District

**Vermillion County**

Olivet Public Water Service District  
Williamson County  
Corinth Water Service District  
Ferges Water Service District

**Winnebago County**

North Park Public Water Service  
District

**Woodford County**

Caterpillar Trail Public Water  
Service District

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## GLOSSARY OF TERMS

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<b>Ad Valorem Taxes</b>	Taxes that are based on the value of some kind of property.
<b>Alternative Bonds</b>	Revenue bonds that are repaid from the revenue of the operation they are being used to finance, but which are also backed by the full faith and credit of the issuing government
<b>EAV</b>	Equalized assessed value is the value placed on property for tax purposes. It is then subjected to an equalization factor that ensures uniform aggregate assessments among counties and townships.
<b>Eminent Domain</b>	The power to take private property for public use by the state, municipalities, or statutorily authorized special districts.
<b>General Obligation Bonds</b>	Bonds that are backed by the full faith and credit of the issuing government and usually repaid by a tax levy.
<b>Home Rule</b>	Home rule permits local governments to have more control over their own affairs. It allows them to pass ordinances in a number of areas without enabling legislation from Springfield, so long as a state statute is not violated. The 1970 Illinois Constitution granted home rule to Cook County and to all municipalities with populations over 25,000. Other municipalities and counties may vote to adopt home rule. Home rule entities may vote to rescind it.
<b>Intergovernmental Revenue</b>	Revenue that usually comes from another level of government. Local governments, for example, receive intergovernmental revenues from the federal government and from state government. In some cases, they also receive interlocal transfers.
<b>Own-source Revenue</b>	Revenues that a government derives from its own sources. In the case of local governments, these are usually property and sales taxes and fees and miscellaneous charges.
<b>Revenue Bonds</b>	Bonds that must be repaid from the revenue of the operation they are being used to finance. These bonds are not usually backed by the full faith and credit of the government issuing them.
<b>Total General Revenue</b>	Total revenue collected by a local government, exclusive of revenue from utilities, liquor store sales and insurance trusts.