

SB2074



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2074

Introduced 2/9/2023, by Sen. Seth Lewis

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-65.1 new

Amends the Property Tax Code. Provides that a school district, a unit of local government, a municipality, county, township, fire protection district, or any special district within the county of DuPage may perform special assessments upon any other taxing district for services provided to certain residents of a residential substance abuse treatment facility located within DuPage County under specified conditions.

LRB103 27705 HLH 54082 b

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by adding
5 Section 15-65.1 as follows:

6 (35 ILCS 200/15-65.1 new)

7 Sec. 15-65.1. Special assessment of taxing district;
8 residential substance abuse treatment facility; DuPage County.

9 (a) Notwithstanding any other provision of law, a school
10 district in DuPage County or a unit of local government in
11 DuPage County may impose special assessments upon any other
12 taxing district for services provided to the residents of a
13 residential substance abuse treatment facility located within
14 DuPage County under the following conditions:

15 (1) one or more residents of the facility lived within
16 the taxing district's taxing jurisdiction immediately
17 prior to their residency at the residential substance
18 abuse treatment facility;

19 (2) the residents of the residential substance abuse
20 treatment facility were receiving services from the taxing
21 district prior to their occupancy at the residential
22 substance abuse treatment facility;

23 (3) the residential substance abuse treatment facility

1 is exempt from paying property taxes under this Code;

2 (4) the school district or unit of local government
3 has not received any form of compensation or payment from
4 the taxing district, the residential substance abuse
5 treatment facility, or its occupants or residents for the
6 services provided to the residents; and

7 (5) for special assessments by a school district, the
8 school district has not received and will not receive
9 compensation under the General State Aid Formula of the
10 Illinois School Code for the enrollment of students
11 residing at the residential substance abuse treatment
12 facility.

13 (b) The amount of the special assessment shall be borne by
14 the taxing district and not the not-for-profit corporation,
15 its workers, staff, inhabitants, or residents of the facility.
16 The amount of the special assessment shall be reasonable and
17 its proceeds applied only to the actual cost of services the
18 school district or unit of local government has provided the
19 residents of the facility. The special assessment shall not
20 apply to utilities or other services already paid by the
21 not-for-profit.