



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB1578

Introduced 2/15/2011, by Rep. Frank J. Mautino

SYNOPSIS AS INTRODUCED:

70 ILCS 1205/5-1
70 ILCS 1205/5-2

from Ch. 105, par. 5-1
from Ch. 105, par. 5-2

Amends the Park District Code. Provides that a park district may levy taxes for corporate purposes or recreational programs to a total rate that does not exceed the total of the rates authorized under the Act for those purposes. Provides that a tax increase for corporate purposes or recreational programs may not exceed the extension limitation set forth in the Property Tax Code. Effective immediately.

LRB097 08764 RLJ 48894 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

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

4 Section 5. The Park District Code is amended by changing
5 Sections 5-1 and 5-2 as follows:

6 (70 ILCS 1205/5-1) (from Ch. 105, par. 5-1)

7 Sec. 5-1. Each Park District has the power to levy and
8 collect taxes on all the taxable property in the district for
9 all corporate purposes. The commissioners may accumulate funds
10 for the purposes of building repairs and improvements and may
11 annually levy taxes for such purposes in excess of current
12 requirements for its other purposes but subject to the tax rate
13 limitation as herein provided.

14 All general taxes proposed by the board to be levied upon
15 the taxable property within the district shall be levied by
16 ordinance. A certified copy of such levy ordinance shall be
17 filed with the county clerk of the county in which the same is
18 to be collected not later than the last Tuesday in December in
19 each year. The county clerk shall extend such tax; provided,
20 the aggregate amount of taxes levied for any one year,
21 exclusive of the amount levied for the payment of the principal
22 and interest on bonded indebtedness of the district and taxes
23 authorized by special referenda, shall not exceed, except as

1 otherwise provided in this Section, the rate of .10%, or the
2 rate limitation in effect on July 1, 1967, whichever is
3 greater, of the value, as equalized or assessed by the
4 Department of Revenue.

5 Notwithstanding any other provision of this Section, a park
6 district board of a park district lying wholly within one
7 county is authorized to increase property taxes under this
8 Section for corporate purposes for any one year so long as the
9 increase is offset by a like property tax levy reduction in one
10 or more of the park district's funds. At the time that such
11 park district files its levy with the county clerk, it shall
12 also certify to the county clerk that the park district has
13 complied with and is authorized to act under this Section 5-1
14 of the Park District Code. In no instance shall the increase
15 either exceed or result in a reduction to the extension
16 limitation to which any park district is subject under Section
17 18-195 of the Property Tax Code.

18 Notwithstanding any provision of this Section to the
19 contrary, if a park district is subject to Section 18-195 of
20 the Property Tax Code and does not levy the tax authorized by
21 Section 5-3, then it may increase property taxes under this
22 Section for corporate purposes to a total rate not to exceed
23 the total of rates authorized by this Section and Section 5-3.
24 In no instance shall the increase for corporate purposes exceed
25 the extension limitation that the park district is subject to
26 under Section 18-195 of the Property Tax Code.

1 Any funds on hand at the end of the fiscal year that are
2 not pledged for or allocated to a particular purpose may, by
3 action of the board of commissioners, be transferred to a
4 capital improvement fund and accumulated therein, but the total
5 amount accumulated in the fund may not exceed 1.5% of the
6 aggregate assessed valuation of all taxable property in the
7 park district.

8 The foregoing limitations upon tax rates may be decreased
9 under the referendum provisions of the General Revenue Law of
10 the State of Illinois.

11 (Source: P.A. 95-331, eff. 8-21-07.)

12 (70 ILCS 1205/5-2) (from Ch. 105, par. 5-2)

13 Sec. 5-2. Any park district may levy and collect annually,
14 a tax of not to exceed .12% of the value, as equalized or
15 assessed by the Department of Revenue, of all taxable property
16 in such district for the purpose of planning, establishing and
17 maintaining recreational programs, such programs to include
18 playgrounds, community and recreational centers, which tax
19 shall be levied and collected in like manner as the general
20 taxes for such district. Such tax shall be in addition to all
21 other taxes authorized by law to be levied and collected in
22 such district and shall not be included within any limitation
23 of rate contained in this Code or any other law, but shall be
24 excluded therefrom and be in addition thereto and in excess
25 thereof.

1 The proceeds of the tax authorized by this Section shall be
 2 paid to the treasurer of such district and kept in a fund to be
 3 known as the recreational program fund. Such fund shall be used
 4 for the planning, establishing and maintaining recreational
 5 programs carried on by such district.

6 No such tax in excess of .075% shall be levied in any such
 7 district, until the question of levying such tax has first been
 8 submitted to the voters of such district at an election held in
 9 such district and has been approved by a majority of such
 10 voters voting thereon. The board shall certify such proposition
 11 to the proper election officials, who shall submit such
 12 proposition to the voters of the district regardless of whether
 13 or not a petition, signed by electors of the district,
 14 requesting the submission thereof has been filed with the
 15 board. Notice of such referendum shall be given and such
 16 referendum shall be conducted in the manner provided by the
 17 general election law.

18 The proposition shall be in substantially the following
 19 form:

20 -----

21 Shall the.... Park District
 22 be authorized and empowered to
 23 levy and collect a tax of.... YES
 24 per cent for the purpose of
 25 recreational programs (and,
 26 optionally, insert specific -----

1 purposes or programs as
 2 determined by the park district
 3 board) as provided in Section
 4 5-2 of "The Park District Code"?

NO

5 -----

6 If a majority of the voters of such district voting thereon
 7 shall vote for the levy and collection of the tax, such
 8 district is authorized and empowered to levy and collect such
 9 tax annually thereafter. Any tax previously authorized by
 10 referendum for recreation and community centers under "An Act
 11 to amend Section 8 of An Act to provide for the creation of
 12 Pleasure Driveway and Park Districts, approved June 19, 1893,
 13 as amended and to add Sections 8a, 8b, 8c, and 8d thereto",
 14 approved February 27, 1935, as amended, shall continue to be
 15 levied and shall be treated as having been authorized under
 16 this Section.

17 Notwithstanding any provision of this Section to the
 18 contrary, if a park district is subject to Section 18-195 of
 19 the Property Tax Code and does not levy the tax authorized by
 20 Section 5-3a, then it may increase property taxes under this
 21 Section for the purpose of planning, establishing, and
 22 maintaining recreational programs carried on by the district to
 23 a total rate not to exceed the total of rates authorized by
 24 this Section and Section 5-3a. In no instance shall the
 25 increase for the purpose of planning, establishing, and
 26 maintaining recreation programs exceed the extension

1 limitation that the park district is subject to under Section
2 18-195 of the Property Tax Code.

3 The foregoing limitations upon tax rates may be decreased
4 under the referendum provisions of the General Revenue Law of
5 the State of Illinois.

6 (Source: P.A. 93-434, eff. 8-5-03.)

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