

Sen. Toi W. Hutchinson

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	09700HB1883sam002 LRB097 08685 HLH 55985 a
1	AMENDMENT TO HOUSE BILL 1883
2	AMENDMENT NO Amend House Bill 1883 by replacing
3	everything after the enacting clause with the following:
4	"Section 5. The Property Tax Code is amended by changing
5	Sections 27-25 and 27-30 as follows:
6	(35 ILCS 200/27-25)
7	Sec. 27-25. Form of hearing notice. Taxes may be levied or
8	imposed by the municipality or county in the special service
9	area at a rate or amount of tax sufficient to produce revenues
10	required to provide the special services. Prior to the first
11	levy of taxes in the special service area, notice shall be
12	given and a hearing shall be held under the provisions of
13	Sections 27-30 and 27-35. For purposes of this Section the
14	notice shall include:
15	(a) The time and place of hearing;
16	(b) The boundaries of the area by legal description

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and, where possible, by street location;

2 (c) The permanent tax index number of each parcel
3 located within the area;

4 (d) The nature of the proposed special services to be
5 provided within the special service area and a statement as
6 to whether the proposed special services are for new
7 construction, maintenance, or other purposes;

8 (e) A notification that all interested persons, 9 including all persons owning taxable real property located 10 within the special service area, will be given an 11 opportunity to be heard at the hearing regarding the tax 12 levy and an opportunity to file objections to the amount of 13 the tax levy if the tax is a tax upon property; and

14 (f) The maximum rate of taxes to be extended within the 15 special service area in any year and the maximum number of 16 years taxes will be levied if a maximum number of years is 17 to be established<u>;</u>

18 (g) The proposed rate of the special service area tax
 19 for the initial year for which taxes will be levied;

20 (h) The proposed budget for the special services to be
21 provided for the initial year for which taxes will be
22 levied; and

(i) A tax impact statement containing an estimate of
 the median tax increase for (i) residential properties and
 (ii) non-residential properties. The estimate shall be
 calculated based on the maximum rate of taxes proposed to

1 be extended within the special service area applied to the aggregate equalized assessed valuation for residential and 2 non-residential properties, respectively, within the area 3 4 for the year preceding the proposed initial year for which 5 special service area taxes will be levied. For purposes of the tax impact statement, property may be classified as 6 residential or non-residential according to the county 7 real estate classification system that applies to the 8 9 proposed special service area.

10 After the first levy of taxes within the special service area, taxes may continue to be levied in subsequent years 11 without the requirement of an additional public hearing if the 12 13 tax rate does not exceed the rate specified in the notice for 14 the original public hearing and the taxes are not extended for 15 a longer period than the number of years specified in the 16 notice if a number of years is specified. Tax rates may be increased and the period specified may be extended, if notice 17 is given and new public hearings are held in accordance with 18 Sections 27-30 and 27-35. 19

20 (Source: P.A. 93-1013, eff. 8-24-04.)

21 (35 ILCS 200/27-30)

Sec. 27-30. Manner of notice. Prior to or within 60 days after the adoption of the ordinance proposing the establishment of a special service area the municipality or county shall fix a time and a place for a public hearing. Notice of the hearing 09700HB1883sam002 -4- LRB097 08685 HLH 55985 a

1 shall be given by publication and mailing, except that notice 2 of a public hearing to propose the establishment of a special 3 service area for weather modification purposes may be given by 4 publication only. Notice by publication shall be given by 5 publication at least once not less than 15 days prior to the 6 hearing in a newspaper of general circulation within the 7 municipality or county. Notice by mailing shall be given by depositing the notice in the United States mails addressed to 8 9 the person or persons in whose name the general taxes for the 10 last preceding year were paid on each property lying within the 11 special service area. A notice shall be mailed not less than 10 days prior to the time set for the public hearing. In the event 12 13 taxes for the last preceding year were not paid, the notice 14 shall be sent to the person last listed on the tax rolls prior 15 to that year as the owner of the property. To the extent 16 feasible, at least one community meeting intended to determine taxpayer interest in establishing a special service area must 17 be held within the boundaries of the proposed special service 18 area prior to the notification for and convening of the formal 19 20 public hearing required by this Act.

21 (Source: P.A. 82-282; 88-455.)

22 Section 99. Effective date. This Act takes effect January 23 1, 2012.".