



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB2515

Introduced 2/4/2025, by Rep. Joe C. Sosnowski

#### SYNOPSIS AS INTRODUCED:

35 ILCS 505/8 from Ch. 120, par. 424  
55 ILCS 5/5-1192 new  
60 ILCS 1/Art. 24.5 heading new  
60 ILCS 1/24.5-5 new  
60 ILCS 1/24.5-10 new

Amends the Township Code. Provides that all townships with a population less than 500 are dissolved 2 years after the effective date of the amendatory Act. Provides for the transfer of real and personal property, and any other assets, together with all personnel, contractual obligations, and liabilities of the dissolving township to the county containing the geographic boundaries of the dissolving township. Provides that, on and after the date of dissolution, all rights and duties of the dissolved township may be exercised by the county containing the geographic boundaries of the dissolving township solely on behalf of the residents of the geographic area within the boundaries of the dissolved township. Provides that the county board of the county containing the geographic boundaries of the dissolving township may levy a property tax within the boundaries of the dissolved township for the duties taken on by the county containing the geographic boundaries of the dissolving township. Provides that all road districts wholly within the boundaries of a dissolving township are dissolved on the date of dissolution of the dissolving township and the powers and responsibilities of the road district are transferred to the county containing the geographic boundaries of the dissolving township, and provides that municipalities within the dissolving township may elect to assume the duties and responsibilities of the road district or road districts. Provides that elected and appointed township officers and road commissioners shall cease to hold office on the date of dissolution of the township and road districts, no longer be compensated, and do not have legal recourse relating to the ceasing of their elected or appointed positions upon the ceasing of their offices. Amends the Motor Fuel Tax Law and Counties Code making conforming changes. Effective immediately.

LRB104 11984 RTM 22078 b

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 Motor Fuel Tax Law is amended by changing  
5 Section 8 as follows:

6 (35 ILCS 505/8) (from Ch. 120, par. 424)

7 Sec. 8. Distribution of proceeds of tax. Except as  
8 provided in subsection (a-1) of this Section, Section 8a,  
9 subdivision (h)(1) of Section 12a, Section 13a.6, and items  
10 13, 14, 15, and 16 of Section 15, all money received by the  
11 Department under this Act, including payments made to the  
12 Department by member jurisdictions participating in the  
13 International Fuel Tax Agreement, shall be deposited into a  
14 special fund in the State treasury, to be known as the Motor  
15 Fuel Tax Fund, and shall be used as follows:

16 (a) 2 1/2 cents per gallon of the tax collected on special  
17 fuel under paragraph (b) of Section 2 and Section 13a of this  
18 Act shall be transferred to the State Construction Account  
19 Fund in the State Treasury; the remainder of the tax collected  
20 on special fuel under paragraph (b) of Section 2 and Section  
21 13a of this Act shall be deposited into the Road Fund;

22 (a-1) Beginning on July 1, 2019, an amount equal to the  
23 amount of tax collected under subsection (a) of Section 2 and

1 Section 13a as a result of the increase in the tax rate under  
2 subsection (a) of Section 2 authorized by Public Act 101-32  
3 shall be deposited each month into the Transportation Renewal  
4 Fund; provided, however, that the amount that represents the  
5 part (b) portion of the rate under Section 13a shall be  
6 deposited each month into the Motor Fuel Tax Fund and the  
7 Transportation Renewal Fund in the same proportion as the  
8 amount collected under subsection (a) of Section 2;

9 (b) \$420,000 shall be transferred each month to the State  
10 Boating Act Fund to be used by the Department of Natural  
11 Resources for the purposes specified in Article X of the Boat  
12 Registration and Safety Act;

13 (c) \$3,500,000 shall be transferred each month to the  
14 Grade Crossing Protection Fund to be used as follows: not less  
15 than \$12,000,000 each fiscal year shall be used for the  
16 construction or reconstruction of rail highway grade  
17 separation structures; \$5,500,000 in fiscal year 2022 and each  
18 fiscal year thereafter shall be transferred to the  
19 Transportation Regulatory Fund and shall be used to pay the  
20 cost of administration of the Illinois Commerce Commission's  
21 railroad safety program in connection with its duties under  
22 subsection (3) of Section 18c-7401 of the Illinois Vehicle  
23 Code, with the remainder to be used by the Department of  
24 Transportation upon order of the Illinois Commerce Commission,  
25 to pay that part of the cost apportioned by such Commission to  
26 the State to cover the interest of the public in the use of

1 highways, roads, streets, or pedestrian walkways in the county  
2 highway system, township and district road system, or  
3 municipal street system as defined in the Illinois Highway  
4 Code, as the same may from time to time be amended, for  
5 separation of grades, for installation, construction or  
6 reconstruction of crossing protection or reconstruction,  
7 alteration, relocation including construction or improvement  
8 of any existing highway necessary for access to property or  
9 improvement of any grade crossing and grade crossing surface  
10 including the necessary highway approaches thereto of any  
11 railroad across the highway or public road, or for the  
12 installation, construction, reconstruction, or maintenance of  
13 safety treatments to deter trespassing or a pedestrian walkway  
14 over or under a railroad right-of-way, as provided for in and  
15 in accordance with Section 18c-7401 of the Illinois Vehicle  
16 Code. The Commission may order up to \$2,000,000 per year in  
17 Grade Crossing Protection Fund moneys for the improvement of  
18 grade crossing surfaces and up to \$300,000 per year for the  
19 maintenance and renewal of 4-quadrant gate vehicle detection  
20 systems located at non-high speed rail grade crossings. In  
21 entering orders for projects for which payments from the Grade  
22 Crossing Protection Fund will be made, the Commission shall  
23 account for expenditures authorized by the orders on a cash  
24 rather than an accrual basis. For purposes of this requirement  
25 an "accrual basis" assumes that the total cost of the project  
26 is expended in the fiscal year in which the order is entered,

1 while a "cash basis" allocates the cost of the project among  
2 fiscal years as expenditures are actually made. To meet the  
3 requirements of this subsection, the Illinois Commerce  
4 Commission shall develop annual and 5-year project plans of  
5 rail crossing capital improvements that will be paid for with  
6 moneys from the Grade Crossing Protection Fund. The annual  
7 project plan shall identify projects for the succeeding fiscal  
8 year and the 5-year project plan shall identify projects for  
9 the 5 directly succeeding fiscal years. The Commission shall  
10 submit the annual and 5-year project plans for this Fund to the  
11 Governor, the President of the Senate, the Senate Minority  
12 Leader, the Speaker of the House of Representatives, and the  
13 Minority Leader of the House of Representatives on the first  
14 Wednesday in April of each year;

15 (d) of the amount remaining after allocations provided for  
16 in subsections (a), (a-1), (b), and (c), a sufficient amount  
17 shall be reserved to pay all of the following:

18 (1) the costs of the Department of Revenue in  
19 administering this Act;

20 (2) the costs of the Department of Transportation in  
21 performing its duties imposed by the Illinois Highway Code  
22 for supervising the use of motor fuel tax funds  
23 apportioned to municipalities, counties and road  
24 districts;

25 (3) refunds provided for in Section 13, refunds for  
26 overpayment of decal fees paid under Section 13a.4 of this

1 Act, and refunds provided for under the terms of the  
2 International Fuel Tax Agreement referenced in Section  
3 14a;

4 (4) from October 1, 1985 until June 30, 1994, the  
5 administration of the Vehicle Emissions Inspection Law,  
6 which amount shall be certified monthly by the  
7 Environmental Protection Agency to the State Comptroller  
8 and shall promptly be transferred by the State Comptroller  
9 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
10 Inspection Fund, and for the period July 1, 1994 through  
11 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
12 the period July 1, 2000 through June 30, 2003, one-twelfth  
13 of \$30,000,000 each month, and \$15,000,000 on July 1,  
14 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000  
15 on each July 1 and October 1, or as soon thereafter as may  
16 be practical, during the period July 1, 2004 through June  
17 30, 2012, and \$30,000,000 on June 1, 2013, or as soon  
18 thereafter as may be practical, and \$15,000,000 on July 1  
19 and October 1, or as soon thereafter as may be practical,  
20 during the period of July 1, 2013 through June 30, 2015,  
21 for the administration of the Vehicle Emissions Inspection  
22 Law of 2005, to be transferred by the State Comptroller  
23 and Treasurer from the Motor Fuel Tax Fund into the  
24 Vehicle Inspection Fund;

25 (4.5) beginning on July 1, 2019, the costs of the  
26 Environmental Protection Agency for the administration of

1 the Vehicle Emissions Inspection Law of 2005 shall be  
2 paid, subject to appropriation, from the Motor Fuel Tax  
3 Fund into the Vehicle Inspection Fund; beginning in 2019,  
4 no later than December 31 of each year, or as soon  
5 thereafter as practical, the State Comptroller shall  
6 direct and the State Treasurer shall transfer from the  
7 Vehicle Inspection Fund to the Motor Fuel Tax Fund any  
8 balance remaining in the Vehicle Inspection Fund in excess  
9 of \$2,000,000;

10 (5) amounts ordered paid by the Court of Claims; and

11 (6) payment of motor fuel use taxes due to member  
12 jurisdictions under the terms of the International Fuel  
13 Tax Agreement. The Department shall certify these amounts  
14 to the Comptroller by the 15th day of each month; the  
15 Comptroller shall cause orders to be drawn for such  
16 amounts, and the Treasurer shall administer those amounts  
17 on or before the last day of each month;

18 (e) after allocations for the purposes set forth in  
19 subsections (a), (a-1), (b), (c), and (d), the remaining  
20 amount shall be apportioned as follows:

21 (1) Until January 1, 2000, 58.4%, and beginning  
22 January 1, 2000, 45.6% shall be deposited as follows:

23 (A) 37% into the State Construction Account Fund,  
24 and

25 (B) 63% into the Road Fund, \$1,250,000 of which  
26 shall be reserved each month for the Department of

1           Transportation to be used in accordance with the  
2           provisions of Sections 6-901 through 6-906 of the  
3           Illinois Highway Code;

4           (2) Until January 1, 2000, 41.6%, and beginning  
5           January 1, 2000, 54.4% shall be transferred to the  
6           Department of Transportation to be distributed as follows:

7                   (A) 49.10% to the municipalities of the State,

8                   (B) 16.74% to the counties of the State having  
9                   1,000,000 or more inhabitants,

10                  (C) 18.27% to the counties of the State having  
11                  less than 1,000,000 inhabitants,

12                  (D) 15.89% to the road districts of the State.

13           If a township is dissolved under Article 24 of the  
14           Township Code, McHenry County shall receive any moneys  
15           that would have been distributed to the township under  
16           this subparagraph, except that a municipality that assumes  
17           the powers and responsibilities of a road district under  
18           paragraph (6) of Section 24-35 of the Township Code shall  
19           receive any moneys that would have been distributed to the  
20           township in a percent equal to the area of the dissolved  
21           road district or portion of the dissolved road district  
22           over which the municipality assumed the powers and  
23           responsibilities compared to the total area of the  
24           dissolved township. The moneys received under this  
25           subparagraph shall be used in the geographic area of the  
26           dissolved township. If a township is reconstituted as



1 provided under Section 24-45 of the Township Code, McHenry  
2 County or a municipality shall no longer be distributed  
3 moneys under this subparagraph.

4 If a township is dissolved under Article 24.5 of the  
5 Township Code, the county containing the geographic  
6 boundaries of the dissolving township shall receive any  
7 moneys that would have been distributed to the township  
8 under this subparagraph, except that a municipality that  
9 assumes the powers and responsibilities of a road district  
10 under paragraph (5) of Section 24.5-10 of the Township  
11 Code shall receive any moneys that would have been  
12 distributed to the township in a percent equal to the area  
13 of the dissolved road district or portion of the dissolved  
14 road district over which the municipality assumed the  
15 powers and responsibilities compared to the total area of  
16 the dissolved township. The moneys received under this  
17 subparagraph shall be used in the geographic area of the  
18 dissolved township.

19 As soon as may be after the first day of each month, the  
20 Department of Transportation shall allot to each municipality  
21 its share of the amount apportioned to the several  
22 municipalities which shall be in proportion to the population  
23 of such municipalities as determined by the last preceding  
24 municipal census if conducted by the Federal Government or  
25 Federal census. If territory is annexed to any municipality  
26 subsequent to the time of the last preceding census the

1 corporate authorities of such municipality may cause a census  
2 to be taken of such annexed territory and the population so  
3 ascertained for such territory shall be added to the  
4 population of the municipality as determined by the last  
5 preceding census for the purpose of determining the allotment  
6 for that municipality. If the population of any municipality  
7 was not determined by the last Federal census preceding any  
8 apportionment, the apportionment to such municipality shall be  
9 in accordance with any census taken by such municipality. Any  
10 municipal census used in accordance with this Section shall be  
11 certified to the Department of Transportation by the clerk of  
12 such municipality, and the accuracy thereof shall be subject  
13 to approval of the Department which may make such corrections  
14 as it ascertains to be necessary.

15 As soon as may be after the first day of each month, the  
16 Department of Transportation shall allot to each county its  
17 share of the amount apportioned to the several counties of the  
18 State as herein provided. Each allotment to the several  
19 counties having less than 1,000,000 inhabitants shall be in  
20 proportion to the amount of motor vehicle license fees  
21 received from the residents of such counties, respectively,  
22 during the preceding calendar year. The Secretary of State  
23 shall, on or before April 15 of each year, transmit to the  
24 Department of Transportation a full and complete report  
25 showing the amount of motor vehicle license fees received from  
26 the residents of each county, respectively, during the

1 preceding calendar year. The Department of Transportation  
2 shall, each month, use for allotment purposes the last such  
3 report received from the Secretary of State.

4 As soon as may be after the first day of each month, the  
5 Department of Transportation shall allot to the several  
6 counties their share of the amount apportioned for the use of  
7 road districts. The allotment shall be apportioned among the  
8 several counties in the State in the proportion which the  
9 total mileage of township or district roads in the respective  
10 counties bears to the total mileage of all township and  
11 district roads in the State. Funds allotted to the respective  
12 counties for the use of road districts therein shall be  
13 allocated to the several road districts in the county in the  
14 proportion which the total mileage of such township or  
15 district roads in the respective road districts bears to the  
16 total mileage of all such township or district roads in the  
17 county. After July 1 of any year prior to 2011, no allocation  
18 shall be made for any road district unless it levied a tax for  
19 road and bridge purposes in an amount which will require the  
20 extension of such tax against the taxable property in any such  
21 road district at a rate of not less than either .08% of the  
22 value thereof, based upon the assessment for the year  
23 immediately prior to the year in which such tax was levied and  
24 as equalized by the Department of Revenue or, in DuPage  
25 County, an amount equal to or greater than \$12,000 per mile of  
26 road under the jurisdiction of the road district, whichever is

1 less. Beginning July 1, 2011 and each July 1 thereafter, an  
2 allocation shall be made for any road district if it levied a  
3 tax for road and bridge purposes. In counties other than  
4 DuPage County, if the amount of the tax levy requires the  
5 extension of the tax against the taxable property in the road  
6 district at a rate that is less than 0.08% of the value  
7 thereof, based upon the assessment for the year immediately  
8 prior to the year in which the tax was levied and as equalized  
9 by the Department of Revenue, then the amount of the  
10 allocation for that road district shall be a percentage of the  
11 maximum allocation equal to the percentage obtained by  
12 dividing the rate extended by the district by 0.08%. In DuPage  
13 County, if the amount of the tax levy requires the extension of  
14 the tax against the taxable property in the road district at a  
15 rate that is less than the lesser of (i) 0.08% of the value of  
16 the taxable property in the road district, based upon the  
17 assessment for the year immediately prior to the year in which  
18 such tax was levied and as equalized by the Department of  
19 Revenue, or (ii) a rate that will yield an amount equal to  
20 \$12,000 per mile of road under the jurisdiction of the road  
21 district, then the amount of the allocation for the road  
22 district shall be a percentage of the maximum allocation equal  
23 to the percentage obtained by dividing the rate extended by  
24 the district by the lesser of (i) 0.08% or (ii) the rate that  
25 will yield an amount equal to \$12,000 per mile of road under  
26 the jurisdiction of the road district.

1 Prior to 2011, if any road district has levied a special  
2 tax for road purposes pursuant to Sections 6-601, 6-602, and  
3 6-603 of the Illinois Highway Code, and such tax was levied in  
4 an amount which would require extension at a rate of not less  
5 than .08% of the value of the taxable property thereof, as  
6 equalized or assessed by the Department of Revenue, or, in  
7 DuPage County, an amount equal to or greater than \$12,000 per  
8 mile of road under the jurisdiction of the road district,  
9 whichever is less, such levy shall, however, be deemed a  
10 proper compliance with this Section and shall qualify such  
11 road district for an allotment under this Section. Beginning  
12 in 2011 and thereafter, if any road district has levied a  
13 special tax for road purposes under Sections 6-601, 6-602, and  
14 6-603 of the Illinois Highway Code, and the tax was levied in  
15 an amount that would require extension at a rate of not less  
16 than 0.08% of the value of the taxable property of that road  
17 district, as equalized or assessed by the Department of  
18 Revenue or, in DuPage County, an amount equal to or greater  
19 than \$12,000 per mile of road under the jurisdiction of the  
20 road district, whichever is less, that levy shall be deemed a  
21 proper compliance with this Section and shall qualify such  
22 road district for a full, rather than proportionate, allotment  
23 under this Section. If the levy for the special tax is less  
24 than 0.08% of the value of the taxable property, or, in DuPage  
25 County if the levy for the special tax is less than the lesser  
26 of (i) 0.08% or (ii) \$12,000 per mile of road under the

1 jurisdiction of the road district, and if the levy for the  
2 special tax is more than any other levy for road and bridge  
3 purposes, then the levy for the special tax qualifies the road  
4 district for a proportionate, rather than full, allotment  
5 under this Section. If the levy for the special tax is equal to  
6 or less than any other levy for road and bridge purposes, then  
7 any allotment under this Section shall be determined by the  
8 other levy for road and bridge purposes.

9 Prior to 2011, if a township has transferred to the road  
10 and bridge fund money which, when added to the amount of any  
11 tax levy of the road district would be the equivalent of a tax  
12 levy requiring extension at a rate of at least .08%, or, in  
13 DuPage County, an amount equal to or greater than \$12,000 per  
14 mile of road under the jurisdiction of the road district,  
15 whichever is less, such transfer, together with any such tax  
16 levy, shall be deemed a proper compliance with this Section  
17 and shall qualify the road district for an allotment under  
18 this Section.

19 In counties in which a property tax extension limitation  
20 is imposed under the Property Tax Extension Limitation Law,  
21 road districts may retain their entitlement to a motor fuel  
22 tax allotment or, beginning in 2011, their entitlement to a  
23 full allotment if, at the time the property tax extension  
24 limitation was imposed, the road district was levying a road  
25 and bridge tax at a rate sufficient to entitle it to a motor  
26 fuel tax allotment and continues to levy the maximum allowable

1 amount after the imposition of the property tax extension  
2 limitation. Any road district may in all circumstances retain  
3 its entitlement to a motor fuel tax allotment or, beginning in  
4 2011, its entitlement to a full allotment if it levied a road  
5 and bridge tax in an amount that will require the extension of  
6 the tax against the taxable property in the road district at a  
7 rate of not less than 0.08% of the assessed value of the  
8 property, based upon the assessment for the year immediately  
9 preceding the year in which the tax was levied and as equalized  
10 by the Department of Revenue or, in DuPage County, an amount  
11 equal to or greater than \$12,000 per mile of road under the  
12 jurisdiction of the road district, whichever is less.

13 As used in this Section, the term "road district" means  
14 any road district, including a county unit road district,  
15 provided for by the Illinois Highway Code; and the term  
16 "township or district road" means any road in the township and  
17 district road system as defined in the Illinois Highway Code.  
18 For the purposes of this Section, "township or district road"  
19 also includes such roads as are maintained by park districts,  
20 forest preserve districts and conservation districts. The  
21 Department of Transportation shall determine the mileage of  
22 all township and district roads for the purposes of making  
23 allotments and allocations of motor fuel tax funds for use in  
24 road districts.

25 Payment of motor fuel tax moneys to municipalities and  
26 counties shall be made as soon as possible after the allotment

1 is made. The treasurer of the municipality or county may  
2 invest these funds until their use is required and the  
3 interest earned by these investments shall be limited to the  
4 same uses as the principal funds.

5 (Source: P.A. 102-16, eff. 6-17-21; 102-558, eff. 8-20-21;  
6 102-699, eff. 4-19-22; 103-8, eff. 6-7-23.)

7 Section 10. The Counties Code is amended by adding Section  
8 5-1192 as follows:

9 (55 ILCS 5/5-1192 new)

10 Sec. 5-1192. Dissolution of townships with a population of  
11 less than 500. If a township dissolves as provided in Article  
12 24.5 of the Township Code, the county containing the  
13 geographic boundaries of the dissolving township shall assume  
14 the powers, duties, and obligations of the dissolved township  
15 as provided in Article 24.5 of the Township Code.

16 Section 15. The Township Code is amended by adding Article  
17 24.5 as follows:

18 (60 ILCS 1/Art. 24.5 heading new)

19 ARTICLE 24.5. DISSOLUTION OF TOWNSHIPS WITH A POPULATION LESS  
20 THAN 500

21 (60 ILCS 1/24.5-5 new)



1       Sec. 24.5-5. Dissolving townships with a population of  
2       less than 500. All townships with a population less than 500  
3       are dissolved 2 years after the effective date of this  
4       amendatory Act of the 104th General Assembly.

5           (60 ILCS 1/24.5-10 new)

6       Sec. 24.5-10. Dissolution; transfer of rights and duties.

7       (a) When a township is dissolved under Section 24.5-5:

8           (1) On or before the date of dissolution, all real and  
9       personal property, and any other assets, together with all  
10       personnel, contractual obligations, and liabilities of the  
11       dissolving township and road districts wholly within the  
12       boundaries of the dissolving township shall be transferred  
13       to the county containing the geographic boundaries of the  
14       dissolving township. All funds of the dissolved township  
15       and dissolved road districts shall be used solely on  
16       behalf of the residents of the geographic area within the  
17       boundaries of the dissolved township.

18       After the transfer of property to the county under  
19       this paragraph, all park land, cemetery land, buildings,  
20       and facilities within the geographic area of the  
21       dissolving township must be utilized for the primary  
22       benefit of the geographic area of the dissolving township.  
23       Proceeds from the sale of the park land, cemetery land,  
24       buildings, or facilities after transfer to the county must  
25       be utilized for the sole benefit of the geographic area of

1       the dissolved township.

2       (2) On and after the date of dissolution, all rights  
3       and duties of the dissolved township may be exercised by  
4       the county containing the geographic boundaries of the  
5       dissolving township solely on behalf of the residents of  
6       the geographic area within the boundaries of the dissolved  
7       township. The duties that may be exercised by the county  
8       include, but are not limited to, the administration of a  
9       dissolved township's general assistance program,  
10       maintenance and operation of a dissolved township's  
11       cemeteries, and the chief county assessment officer of the  
12       county containing the geographic boundaries of the  
13       dissolving township exercising the duties of the township  
14       assessor.

15       (3) The county board of the county containing the  
16       geographic boundaries of the dissolving township shall not  
17       extend a property tax levy that is greater than 25% of the  
18       property tax levy extended by the dissolved township or  
19       road districts for the duties taken on by the county  
20       containing the geographic boundaries of the dissolving  
21       township. This property tax levy may not be extended  
22       outside the boundaries of the dissolved township. In all  
23       subsequent years, this levy shall be bound by the  
24       provisions of the Property Tax Extension Limitation Law.

25       A tax levy extended under this paragraph may be used  
26       for the purposes allowed by the statute authorizing the

tax levy or to pay liabilities of the dissolved township or dissolved road districts that were transferred to the county under paragraph (1). The taxpayers within the boundaries of the dissolved township are responsible to pay any liabilities transferred to the county: the county shall reduce spending within the boundaries of the former township in the amount necessary to pay off any liabilities transferred to the county under paragraph (1) that are not covered by the assets enumerated in paragraph (1) or taxes under this paragraph.

(4) All road districts wholly within the boundaries of the dissolving township are dissolved on the date of dissolution of the dissolving township, and all powers and responsibilities of each road district are transferred to the county containing the geographic boundaries of the dissolving township except as provided in paragraph (5).

(5) The county board of the county containing the geographic boundaries of the dissolving township shall give written notice to each municipality whose governing board meets within the boundaries of a dissolving township that the municipality may make an offer, on or before 60 days after the date of dissolution of the dissolving township, that the municipality will assume all of the powers and responsibilities of a road district or road districts wholly inside the dissolving township. The notice shall be sent to each municipality on or before 30

days after the date of dissolution of the township. Any  
eligible municipality may, with consent of its governing  
board, make an offer to assume all of the powers and  
responsibilities of the dissolving township's road  
district or road districts. A municipality may offer to  
assume the powers and responsibilities only for a limited  
period of time. If one or more offers are received by the  
county containing the geographic boundaries of the  
dissolving township on or before 60 days after the date of  
dissolution of the dissolving township, the county board  
of the county containing the geographic boundaries of the  
dissolving township shall select the best offer or offers  
that the board determines would be in the best interest  
and welfare of the affected resident population. If no  
municipality makes an offer or if no satisfactory offer is  
made, the powers and duties of the dissolving township's  
road district or road districts are retained by the county  
containing the geographic boundaries of the dissolving  
township. The municipality that assumes the powers and  
duties of the dissolving township's road district or road  
districts shall not extend a road district property tax  
levy under Division 5 of Article 6 of the Illinois Highway  
Code that is greater than 25% of the road district  
property tax levy that was extended by the county on  
behalf of the dissolving township's road district or road  
districts for the duties taken on by the municipality.

1           (6) On the date of dissolution of the township or road  
2           district, elected and appointed township officers and road  
3           commissioners shall cease to hold office. An elected or  
4           appointed township official or township road commissioner  
5           shall not be compensated for any other duties performed  
6           after the dissolution of the township or road district  
7           that they represented. An elected township official or  
8           township road commissioner shall not have legal recourse  
9           relating to the ceasing of their elected or appointed  
10          positions upon the ceasing of their position.

11          Section 99. Effective date. This Act takes effect upon  
12          becoming law.