

104TH GENERAL ASSEMBLY State of Illinois 2025 and 2026 SB2504

Introduced 2/7/2025, by Sen. Suzy Glowiak Hilton

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Provides that, in counties with a population of less than 50,000, the offices of township assessor and multi-township assessor are abolished upon the expiration of the term of a township assessor or multi-township assessor. Provides that the county assessor in a county with a population of less than 50,000 shall assume all the rights, powers, duties, assets, property, liabilities, obligations, and responsibilities of township assessors or multi-township assessors within the county. Amends the Dissolution of Townships in McHenry County Article of the Township Code. Renames the Article and makes it applicable to all counties under township organization. Provides that, upon petition of at least 5% of the voters in the township election immediately preceding the petition, the township board and corporate authorities of the municipality shall certify the question to the election authority and the authority shall cause to be submitted to the voters of the township and municipality at the next election a referendum to discontinue the township and to transfer all the rights, powers, duties, assets, property, liabilities, obligations, and responsibilities of the township to the municipality. Provides that, upon petition of at least 5% of the voters in the township election immediately preceding the petition in each adjacent township subject to proposed consolidation, each township board shall certify and cause to be submitted to the voters of the township, at the next election or consolidated election, a proposition to consolidate the existing townships. Amends the Counties Code and the Motor Fuel Tax Law making conforming changes.

LRB104 12238 RTM 22345 b

1 AN ACT concerning local government.

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

- Section 5. The Property Tax Code is amended by adding Section 2-85 as follows:
- 6 (35 ILCS 200/2-85 new)
- 7 Sec. 2-85. Counties with a population of less than 50,000.
- 8 (a) In counties with a population of less than 50,000, the
- 9 offices of township assessor and multi-township assessor are
- 10 <u>abolished upon the expiration of the term of a township</u>
- 11 assessor or multi-township assessor.
- 12 (b) The county assessor in a county with a population of
- less than 50,000 shall assume all the rights, powers, duties,
- 14 assets, property, liabilities, obligations, and
- 15 <u>responsibilities of township assessors or multi-township</u>
- 16 assessors within the county.
- 17 (c) No later than the beginning of December of the year
- immediately preceding the year the offices are abolished, the
- 19 township assessor and multi-township assessors in a county
- 20 with a population of less than 50,000 shall deliver all public
- 21 records, as defined in the Local Records Act, relating to the
- 22 assessment of the township to the county assessor. The
- 23 township supervisors within the county shall transfer to the

- 1 county treasurer all funds relating to or budgeted for
- 2 purposes of township assessments. All accounts or tax moneys
- 3 for township assessment shall be paid to the county assessor
- 4 on or before the date the township assessor or multi-township
- 5 assessor is abolished.
- 6 Section 10. The Motor Fuel Tax Law is amended by changing
- 7 Section 8 as follows:
- 8 (35 ILCS 505/8) (from Ch. 120, par. 424)
- 9 Sec. 8. Distribution of proceeds of tax. Except as
- 10 provided in subsection (a-1) of this Section, Section 8a,
- 11 subdivision (h)(1) of Section 12a, Section 13a.6, and items
- 12 13, 14, 15, and 16 of Section 15, all money received by the
- 13 Department under this Act, including payments made to the
- 14 Department by member jurisdictions participating in the
- 15 International Fuel Tax Agreement, shall be deposited into a
- special fund in the State treasury, to be known as the Motor
- 17 Fuel Tax Fund, and shall be used as follows:
- 18 (a) 2 1/2 cents per gallon of the tax collected on special
- 19 fuel under paragraph (b) of Section 2 and Section 13a of this
- 20 Act shall be transferred to the State Construction Account
- 21 Fund in the State Treasury; the remainder of the tax collected
- 22 on special fuel under paragraph (b) of Section 2 and Section
- 23 13a of this Act shall be deposited into the Road Fund;
- 24 (a-1) Beginning on July 1, 2019, an amount equal to the

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

- (b) \$420,000 shall be transferred each month to the State Boating Act Fund to be used by the Department of Natural Resources for the purposes specified in Article X of the Boat Registration and Safety Act;
- (c) \$3,500,000 shall be transferred each month to the Grade Crossing Protection Fund to be used as follows: not less than \$12,000,000 each fiscal year shall be used for the construction or reconstruction of rail highway grade separation structures; \$5,500,000 in fiscal year 2022 and each fiscal year thereafter shall be transferred t.o Transportation Regulatory Fund and shall be used to pay the cost of administration of the Illinois Commerce Commission's railroad safety program in connection with its duties under subsection (3) of Section 18c-7401 of the Illinois Vehicle Code, with the remainder to be used by the Department of Transportation upon order of the Illinois Commerce Commission, to pay that part of the cost apportioned by such Commission to

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

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

- (d) of the amount remaining after allocations provided for in subsections (a), (a-1), (b), and (c), a sufficient amount shall be reserved to pay all of the following:
 - (1) the costs of the Department of Revenue in administering this Act;
 - (2) the costs of the Department of Transportation in performing its duties imposed by the Illinois Highway Code for supervising the use of motor fuel tax funds apportioned to municipalities, counties and road districts;
 - (3) refunds provided for in Section 13, refunds for

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overpayment of decal fees paid under Section 13a.4 of this Act, and refunds provided for under the terms of the International Fuel Tax Agreement referenced in Section 14a:

(4) from October 1, 1985 until June 30, 1994, the administration of the Vehicle Emissions Inspection Law, which amount shall be certified monthly by Environmental Protection Agency to the State Comptroller and shall promptly be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund, and for the period July 1, 1994 through June 30, 2000, one-twelfth of \$25,000,000 each month, for the period July 1, 2000 through June 30, 2003, one-twelfth of \$30,000,000 each month, and \$15,000,000 on July 1, 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000 on each July 1 and October 1, or as soon thereafter as may be practical, during the period July 1, 2004 through June 30, 2012, and \$30,000,000 on June 1, 2013, or as soon thereafter as may be practical, and \$15,000,000 on July 1 and October 1, or as soon thereafter as may be practical, during the period of July 1, 2013 through June 30, 2015, for the administration of the Vehicle Emissions Inspection Law of 2005, to be transferred by the State Comptroller Treasurer from the Motor Fuel Tax Fund into the Vehicle Inspection Fund;

(4.5) beginning on July 1, 2019, the costs of the

Environmental Protection Agency for the administration of the Vehicle Emissions Inspection Law of 2005 shall be paid, subject to appropriation, from the Motor Fuel Tax Fund into the Vehicle Inspection Fund; beginning in 2019, no later than December 31 of each year, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer from the Vehicle Inspection Fund to the Motor Fuel Tax Fund any balance remaining in the Vehicle Inspection Fund in excess of \$2,000,000;

- (5) amounts ordered paid by the Court of Claims; and
- (6) payment of motor fuel use taxes due to member jurisdictions under the terms of the International Fuel Tax Agreement. The Department shall certify these amounts to the Comptroller by the 15th day of each month; the Comptroller shall cause orders to be drawn for such amounts, and the Treasurer shall administer those amounts on or before the last day of each month;
- (e) after allocations for the purposes set forth in subsections (a), (a-1), (b), (c), and (d), the remaining amount shall be apportioned as follows:
- (1) Until January 1, 2000, 58.4%, and beginning January 1, 2000, 45.6% shall be deposited as follows:
- 24 (A) 37% into the State Construction Account Fund, 25 and
- 26 (B) 63% into the Road Fund, \$1,250,000 of which

- shall be reserved each month for the Department of Transportation to be used in accordance with the provisions of Sections 6-901 through 6-906 of the Illinois Highway Code;
 - (2) Until January 1, 2000, 41.6%, and beginning January 1, 2000, 54.4% shall be transferred to the Department of Transportation to be distributed as follows:
 - (A) 49.10% to the municipalities of the State,
 - (B) 16.74% to the counties of the State having 1,000,000 or more inhabitants,
 - (C) 18.27% to the counties of the State having less than 1,000,000 inhabitants,
 - (D) 15.89% to the road districts of the State.

If a township is dissolved under Article 24 of the Township Code, the county in which the township lies McHenry County shall receive any moneys that would have been distributed to the township under this subparagraph, except that a municipality that assumes the powers and responsibilities of a road district under paragraph (6) of Section 24-35 of the Township Code shall receive any moneys that would have been distributed to the township in a percent equal to the area of the dissolved road district or portion of the dissolved road district over which the municipality assumed the powers and responsibilities compared to the total area of the dissolved township. The moneys received under this subparagraph shall be used in

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the geographic area of the dissolved township. If a township is reconstituted as provided under Section 24-45 of the Township Code, the county in which the township or a municipality lies McHenry County or a municipality shall no longer be distributed moneys under this subparagraph.

As soon as may be after the first day of each month, the Department of Transportation shall allot to each municipality share of the amount apportioned to its the municipalities which shall be in proportion to the population of such municipalities as determined by the last preceding municipal census if conducted by the Federal Government or Federal census. If territory is annexed to any municipality subsequent to the time of the last preceding census the corporate authorities of such municipality may cause a census to be taken of such annexed territory and the population so ascertained for such territory shall be added to population of the municipality as determined by the last preceding census for the purpose of determining the allotment for that municipality. If the population of any municipality was not determined by the last Federal census preceding any apportionment, the apportionment to such municipality shall be in accordance with any census taken by such municipality. Any municipal census used in accordance with this Section shall be certified to the Department of Transportation by the clerk of such municipality, and the accuracy thereof shall be subject to approval of the Department which may make such corrections

as it ascertains to be necessary.

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

As soon as may be after the first day of each month, the Department of Transportation shall allot to the several counties their share of the amount apportioned for the use of road districts. The allotment shall be apportioned among the several counties in the State in the proportion which the total mileage of township or district roads in the respective counties bears to the total mileage of all township and district roads in the State. Funds allotted to the respective counties for the use of road districts therein shall be allocated to the several road districts in the county in the

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proportion which the total mileage of such township or district roads in the respective road districts bears to the total mileage of all such township or district roads in the county. After July 1 of any year prior to 2011, no allocation shall be made for any road district unless it levied a tax for road and bridge purposes in an amount which will require the extension of such tax against the taxable property in any such road district at a rate of not less than either .08% of the value thereof, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less. Beginning July 1, 2011 and each July 1 thereafter, an allocation shall be made for any road district if it levied a tax for road and bridge purposes. In counties other than DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate that is less than 0.08% of the value thereof, based upon the assessment for the year immediately prior to the year in which the tax was levied and as equalized by the Department of Revenue, then the amount of the allocation for that road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by 0.08%. In DuPage County, if the amount of the tax levy requires the extension of

the tax against the taxable property in the road district at a rate that is less than the lesser of (i) 0.08% of the value of the taxable property in the road district, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue, or (ii) a rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district, then the amount of the allocation for the road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by the lesser of (i) 0.08% or (ii) the rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district.

Prior to 2011, if any road district has levied a special tax for road purposes pursuant to Sections 6-601, 6-602, and 6-603 of the Illinois Highway Code, and such tax was levied in an amount which would require extension at a rate of not less than .08% of the value of the taxable property thereof, as equalized or assessed by the Department of Revenue, or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, such levy shall, however, be deemed a proper compliance with this Section and shall qualify such road district for an allotment under this Section. Beginning in 2011 and thereafter, if any road district has levied a special tax for road purposes under Sections 6-601, 6-602, and

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6-603 of the Illinois Highway Code, and the tax was levied in an amount that would require extension at a rate of not less than 0.08% of the value of the taxable property of that road district, as equalized or assessed by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, that levy shall be deemed a proper compliance with this Section and shall qualify such road district for a full, rather than proportionate, allotment under this Section. If the levy for the special tax is less than 0.08% of the value of the taxable property, or, in DuPage County if the levy for the special tax is less than the lesser of (i) 0.08% or (ii) \$12,000 per mile of road under the jurisdiction of the road district, and if the levy for the special tax is more than any other levy for road and bridge purposes, then the levy for the special tax qualifies the road district for a proportionate, rather than full, allotment under this Section. If the levy for the special tax is equal to or less than any other levy for road and bridge purposes, then any allotment under this Section shall be determined by the other levy for road and bridge purposes.

Prior to 2011, if a township has transferred to the road and bridge fund money which, when added to the amount of any tax levy of the road district would be the equivalent of a tax levy requiring extension at a rate of at least .08%, or, in DuPage County, an amount equal to or greater than \$12,000 per

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mile of road under the jurisdiction of the road district,
whichever is less, such transfer, together with any such tax
levy, shall be deemed a proper compliance with this Section
and shall qualify the road district for an allotment under
this Section.

In counties in which a property tax extension limitation is imposed under the Property Tax Extension Limitation Law, road districts may retain their entitlement to a motor fuel tax allotment or, beginning in 2011, their entitlement to a full allotment if, at the time the property tax extension limitation was imposed, the road district was levying a road and bridge tax at a rate sufficient to entitle it to a motor fuel tax allotment and continues to levy the maximum allowable amount after the imposition of the property tax extension limitation. Any road district may in all circumstances retain its entitlement to a motor fuel tax allotment or, beginning in 2011, its entitlement to a full allotment if it levied a road and bridge tax in an amount that will require the extension of the tax against the taxable property in the road district at a rate of not less than 0.08% of the assessed value of the property, based upon the assessment for the year immediately preceding the year in which the tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less.

As used in this Section, the term "road district" means

- 1 any road district, including a county unit road district,
- 2 provided for by the Illinois Highway Code; and the term
- 3 "township or district road" means any road in the township and
- 4 district road system as defined in the Illinois Highway Code.
- 5 For the purposes of this Section, "township or district road"
- 6 also includes such roads as are maintained by park districts,
- 7 forest preserve districts and conservation districts. The
- 8 Department of Transportation shall determine the mileage of
- 9 all township and district roads for the purposes of making
- 10 allotments and allocations of motor fuel tax funds for use in
- 11 road districts.
- 12 Payment of motor fuel tax moneys to municipalities and
- counties shall be made as soon as possible after the allotment
- 14 is made. The treasurer of the municipality or county may
- 15 invest these funds until their use is required and the
- interest earned by these investments shall be limited to the
- same uses as the principal funds.
- 18 (Source: P.A. 102-16, eff. 6-17-21; 102-558, eff. 8-20-21;
- 19 102-699, eff. 4-19-22; 103-8, eff. 6-7-23.)
- 20 Section 15. The Counties Code is amended by changing
- 21 Section 5-1185 as follows:
- 22 (55 ILCS 5/5-1185)
- Sec. 5-1185. Dissolution of townships in McHenry County.
- 24 If a township in McHenry County dissolves as provided in

- 1 Article 24 of the Township Code, the county McHenry County
- 2 shall assume the powers, duties, and obligations of each
- 3 dissolved township as provided in Article 24 of the Township
- 4 Code.
- 5 (Source: P.A. 101-230, eff. 8-9-19; 102-558, eff. 8-20-21.)
- 6 Section 20. The Township Code is amended by changing the
- 7 heading of Article 24 and Sections 22-10, 24-10, 24-15, 24-20,
- 8 24-25, 24-30, 24-35, 25-5, and 29-15 and by adding Section
- 9 22-5.1 as follows:
- 10 (60 ILCS 1/22-5.1 new)
- Sec. 22-5.1. Consolidation Of Multiple Townships
- 12 Notwithstanding any other provision of law to the contrary,
- upon petition of at least 5% of the voters in the township
- 14 election immediately preceding the petition in each adjacent
- 15 township subject to proposed consolidation, each township
- 16 board shall certify and cause to be submitted to the voters of
- 17 the township, at the next election or consolidated election, a
- 18 proposition to consolidate the existing townships into either:
- 19 (i) a new township; or (ii) an existing township. Each
- 20 petition shall include, but is not limited to:
- 21 (1) the name of the proposed new consolidated township
- or the name of the existing township into which the
- township shall be consolidated;
- 24 (2) a description of how each road district of a

1	dissolving township shall comply with subsection (c) of
2	Section 22-20 if a township shall be consolidating into ar
3	existing township:

- (3) the names of all townships that shall be consolidating and a description of the area of consolidation; and
- 7 (4) the date of the general election at which the referendum shall be held.

For purposes of this Section, 3 or more townships are adjacent when each township shares a boundary with at least one of the other townships which are to be consolidated.

A signature on a petition shall not be valid or counted in considering the petition unless the petition complies with the form requirements and the date of each signature is less than 90 days before the last day for filing the petition. The statement of the person who circulates the petition must include an attestation (i) indicating the dates on which that sheet was circulated, (ii) indicating the first and last date on which that sheet was circulated, or (iii) certifying that none of the signatures on the sheet was signed more than 90 days before the last day for filing the petition. The petition shall be treated and the proposition certified in the manner provided by the general election law. After the proposition has been submitted to the electorate, the proposition shall not be resubmitted for 4 years.

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- 1 (60 ILCS 1/22-10)
- 2 Sec. 22-10. Referendum.
 - (a) Upon the adoption of resolutions under Section 22-5 by each township, or upon receipt of petitions under Section 22-5.1 the township boards shall certify the question to the election authority and the authority shall cause to be submitted to the voters of each township at the general election specified in the resolutions a referendum to consolidate the townships. The referendum shall be substantially in the following form:
- Shall (names of townships) be consolidated into [a new township called (name of proposed consolidated township)/the township of (name of existing township)]?
- The votes shall be recorded as "Yes" or "No".
- The referendum is approved when a majority of the voters, in each of the affected townships, approve the referendum.
 - (b) Before a referendum appears on the ballot under subsection (a), each township board shall publish a copy of the adopted resolution on the main page of the townships' websites, if any, and in a newspaper having a general circulation in each of the townships affected. The notice shall be published at least 30 days before the date of the general election in which the referendum will appear.
- Each township board shall additionally mail a copy of the adopted resolution, along with a copy of the referendum language and a list of all taxes levied for general township

- 1 purposes in the affected townships, to every registered voter
- in each township affected. The notice shall be mailed at least
- 3 30 days before the date of the general election in which the
- 4 referendum will appear.
- 5 (c) Notwithstanding any provision of law to the contrary,
- 6 no tax rate may be extended for any fund of the consolidated
- 7 district for the first levy year of the consolidated district
- 8 that exceeds any statutory maximum set forth for that fund,
- 9 unless the referendum also conforms to the requirements of the
- 10 Property Tax Extension Limitation Law or other statutory
- 11 provision setting forth that limitation.
- 12 (Source: P.A. 100-107, eff. 1-1-18.)
- 13 (60 ILCS 1/Art. 24 heading)
- 14 ARTICLE 24. DISSOLUTION OF
- 15 TOWNSHIPS IN MCHENRY COUNTY
- 16 (Source: P.A. 101-230, eff. 8-9-19.)
- 17 (60 ILCS 1/24-10)
- 18 Sec. 24-10. Definition. As used in this Article,
- 19 "electors" means the registered voters of any single township
- 20 <u>in McHenry County</u>.
- 21 (Source: P.A. 101-230, eff. 8-9-19.)
- 22 (60 ILCS 1/24-15)
- 23 Sec. 24-15. Dissolving a township in McHenry County. By

- 1 resolution, the board of trustees of any township located in
- 2 McHenry County may submit a proposition to dissolve the
- 3 township to the electors of that township at the election next
- 4 following in accordance with the general election law. The
- 5 ballot shall be as provided for in Section 24-30.
- 6 (Source: P.A. 101-230, eff. 8-9-19.)
- 7 (60 ILCS 1/24-20)
- 8 Sec. 24-20. Petition requirements; notice.
- 9 (a) Subject to the petition requirements of Section 28-3
- 10 of the Election Code, petitions for a referendum to dissolve a
- 11 township located in McHenry County must be filed with the
- governing board of the township, the county board of McHenry
- 13 County, and the McHenry County Clerk not less than 122 days
- prior to any election held throughout the township. Petitions
- 15 must include:
- 16 (1) the name of the dissolving township;
- 17 (2) the date of dissolution; and
- 18 (3) signatures of a number of electors as follows: (A)
- for any township, the number of signatures shall be the
- larger of (i) 5% of the total ballots cast in the township
- in the immediately preceding election that is of an
- 22 election type comparable to the election for which the
- 23 petition is being filed, or (ii) 250 signatures. All
- 24 signatures gathered under this paragraph (3) must be
- 25 signed within 180 days prior to the filing of a petition.

- 1 (b) The proposed date of dissolution shall be at least 90 2 days after the date of the election at which the referendum is 3 to be voted upon.
- 4 (c) If a valid petition is filed under subsection (a),
 5 then the McHenry County Clerk shall, by publication in one or
 6 more newspapers of general circulation within the county and
 7 on the county's website, not less than 90 days prior to the
 8 election at which the referendum is to be voted on, give notice
 9 in substantially the following form:
- 10 NOTICE OF PETITION TO DISSOLVE (dissolving township).
- 11 Residents of (dissolving township) and McHenry (County) 12 notified that a petition has been filed with 1.3 (dissolving township) and McHenry (County) requesting a 14 referendum to dissolve (dissolving township) on (date of 15 dissolution) with all real and personal property, and any 16 other assets, together with all personnel, contractual obligations, and liabilities being transferred to McHenry 17 18 County.
- 19 (Source: P.A. 101-230, eff. 8-9-19.)
- 20 (60 ILCS 1/24-30)
- Sec. 24-30. Referendum; voting.
- 22 (a) Subject to the requirements of Section 16-7 of the 23 Election Code, the referendum described in Section 24-25 shall 24 be in substantially the following form on the ballot:

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2	Shall the (dissolving
3	township), together with any road
4	districts wholly within the YES
5	boundaries of (dissolving
6	township), be dissolved on (date
7	of dissolution) with all of
8	the township and road district
9	property, assets, personnel, NO
10	obligations, and liabilities being
11	transferred to McHenry (County)?
12	
13	(b) The referendum is approved when a majority of those
14	voting in the election from the dissolving township approve
15	the referendum.
16	(Source: P.A. 101-230, eff. 8-9-19.)
17	(60 ILCS 1/24-35)
18	Sec. 24-35. Dissolution; transfer of rights and duties.
19	When the dissolution of a township has been approved under
20	Section 24-30:
21	(1) On or before the date of dissolution, all real and
22	personal property, and any other assets, together with all
23	personnel, contractual obligations, and liabilities of the
24	dissolving township and road districts wholly within the
25	boundaries of the dissolving township shall be transferred

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to the McHenry County. All funds of the dissolved township and dissolved road districts shall be used solely on behalf of the residents of the geographic area within the boundaries of the dissolved township.

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

- (2) On the date of dissolution, the dissolving township is dissolved.
- (3) On and after the date of dissolution, all rights and duties of the dissolved township may be exercised by the McHenry County Board solely on behalf of the residents the geographic area within the boundaries of the dissolved township. The duties that may be exercised by the county include, but are not limited to, the administration of a dissolved township's general assistance program, maintenance and operation dissolved township's cemeteries, and the Chief County Assessment officer of the McHenry County exercising the duties of the township assessor.

(4) The MeHenry County Board shall not extend a property tax levy that is greater than 90% of the property tax levy extended by the dissolved township or road districts for the duties taken on by the MeHenry County. This property tax levy may not be extended outside the boundaries of the dissolved township. In all subsequent years, this levy shall be bound by the provisions of the Property Tax Extension Limitation Law.

A tax levy extended under this paragraph may be used 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.

- (5) 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 McHenry County except as provided in paragraph (6).
 - (6) The county board of McHenry County shall give

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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 McHenry County on or before 60 days after the date of dissolution of the dissolving township, the county board of McHenry County 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 McHenry County. 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 90% 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.

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

(Source: P.A. 101-230, eff. 8-9-19.)

(60 ILCS 1/25-5)

Sec. 25-5. Referendum Petition and referendum to discontinue township organization. Upon the adoption of an ordinance or resolution of the county board, or upon the petition of at least 5% 10% of the registered voters in the township election immediately preceding the petition of each township of a county, as determined on the date registration closed before the regular election next preceding the last day on which the petition may be filed, that has adopted township

organization, the county board shall certify and cause to be 1 2 submitted to the voters of the county, at the next general 3 election, the question of the continuance of township organization. A signature on a petition shall not be valid or 5 in considering the petition unless 6 requirements are complied with and the date of each signature 7 is less than 90 days before the last day for filing the 8 petition. The statement of the person who circulates the 9 petition must include an attestation (i) indicating the dates 10 on which that sheet was circulated, (ii) indicating the first 11 and last date on which that sheet was circulated, or (iii) 12 certifying that none of the signatures on the sheet was signed 13 more than 90 days before the last day for filing the petition. The proposition shall be substantially in the form: 14

Shall township organization be continued in (name of county)?

17 The votes shall be recorded as "Yes" or "No".

The petition shall be treated and the proposition certified in the manner provided by the general election law. After the proposition has once been submitted to the electorate, the proposition shall not be resubmitted for 4 years.

23 (Source: P.A. 89-235, eff. 8-4-95; 90-112, eff. 1-1-98.)

24 (60 ILCS 1/29-15)

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25 Sec. 29-15. Referendum for cessation of township. Upon the

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adoption of resolutions under Section 29-5 by both the 1 2 township and municipality, or upon petition of at least 5% of 3 the voters in the township election immediately preceding the petition, the township board and corporate authorities of the 5 municipality shall certify the question to the election authority and the authority shall cause to be submitted to the 6 7 voters of the township and municipality at the next election a 8 referendum to discontinue the township and to transfer all the 9 rights, powers, duties, assets, property, liabilities, 10 obligations, and responsibilities of the township to the 11 municipality. The referendum shall be substantially in the 12 following form:

13 Shall the Township of (name of township) cease?

The votes shall be recorded as "Yes" or "No". The referendum is approved when a majority of the voters, in both the township and municipality, approve the referendum.

If the referendum is approved, there shall be no further nominations or elections for clerks, assessors, collectors, highway commissioners, supervisors, or trustees of the township or highway commission, and the terms of all such officers currently serving shall continue until the third Monday of May of the year of the consolidated election in which township officials are elected next following the approval of a referendum under this Section.

25 (Source: P.A. 100-107, eff. 1-1-18.)

15 60 ILCS 1/29-15

1 INDEX 2 Statutes amended in order of appearance 35 ILCS 200/2-85 new 3 35 ILCS 505/8 from Ch. 120, par. 424 4 5 55 ILCS 5/5-1185 6 60 ILCS 1/22-5.1 new 60 ILCS 1/22-10 7 60 ILCS 1/Art. 24 heading 8 60 ILCS 1/24-10 9 60 ILCS 1/24-15 10 11 60 ILCS 1/24-20 60 ILCS 1/24-30 12 60 ILCS 1/24-35 13 14 60 ILCS 1/25-5