

HB2853



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB2853

Introduced 2/19/2021, by Rep. 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.

LRB102 14211 HLH 19563 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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, a unit of local government, a municipality, county,
11 township, fire protection district, or any special district
12 within the county of DuPage may perform special assessments
13 upon any other taxing district for services provided to the
14 residents of a residential substance abuse treatment facility
15 located within DuPage County under the following conditions:

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

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

1 (3) the residential substance abuse treatment facility
2 is exempt from paying property taxes under this Code;

3 (4) the school district, unit of local government,
4 municipality, county, township, fire protection district,
5 or special district within the county of DuPage has not
6 received any form of compensation or payment from the
7 taxing district, the residential substance abuse treatment
8 facility, or its occupants or residents for the services
9 provided to the residents; and

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

16 (b) The amount of the charges will be borne by the taxing
17 district and not the non-for-profit corporation, its workers,
18 staff, inhabitants, or residents of the facility. The amount
19 of a special assessment shall be reasonable and its proceeds
20 applied only to the actual cost of services the school
21 district, a unit of local government, a municipality, county,
22 township, fire protection district, or any special district
23 within the county of DuPage has provided the residents of the
24 facility. The special assessment shall not apply to utilities
25 or other services already paid by the not-for-profit.