

1 AN ACT concerning taxes

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

4 Section 1. Short title. This Act may be cited as the
5 Taxing District Tax Levy Validation (2003) Act.

6 Section 5. Appropriation ordinances, associated tax levy
7 ordinances, and taxes validated. In all cases where a taxing
8 district has during one or more of the years 1989, 1990,
9 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000,
10 2001, and 2002 within the time required by law adopted annual
11 appropriation ordinances for fiscal years beginning in 1990,
12 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000,
13 2001, 2002, or 2003, as the case may be, thereafter the
14 ordinances were published in a newspaper as provided by law,
15 and subsequently in that year, within the time required by
16 law, the taxing district adopted tax levy ordinances based
17 upon the appropriation ordinances for these fiscal years for
18 corporate purposes, or any other proper purpose, and a
19 certified copy of the tax levy ordinances was duly filed with
20 the county clerk of the county in which the districts are
21 located, then those appropriation ordinances and tax levy
22 ordinances and the taxes assessed, levied, and extended
23 thereon, are hereby validated, notwithstanding that the
24 several amounts and purposes for which the appropriations
25 were made and taxes levied for corporate purposes, or any
26 other proper purpose, were not specifically itemized in
27 detail, as required by statute, and notwithstanding that in
28 the appropriation or levy ordinances stated amounts of money
29 are appropriated and levied for named public purposes, and
30 general language is used that renders the amounts for such
31 purposes uncertain and illegal, or the purposes for which the

1 amounts are appropriated and levied uncertain and illegal.
2 Nothing contained in this Section shall be construed as
3 validating any tax levy in excess of the statutory rate of
4 taxation authorized for the fiscal year or for any purpose
5 not permitted by the constitution.

6 Section 10. Tax levy ordinances, associated appropriation
7 ordinances, and taxes validated. In all cases where a taxing
8 district adopted, within the time required by law, tax levy
9 ordinances in one or more of the years 1989, 1990, 1991,
10 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001,
11 and 2002 for corporate purposes, or any other proper purpose,
12 and filed, within the time required by law, a certified copy
13 with the county clerk of the county in which the district is
14 located, and thereafter adopted and published appropriation
15 ordinances, within the time required by law, appropriating
16 sums required to defray all necessary expenses and
17 liabilities of the district to be paid or incurred during the
18 fiscal years commencing in 1990, 1991, 1992, 1993, 1994,
19 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, or 2003, as
20 the case may be, including those sums which were raised by
21 the 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997,
22 1998, 1999, 2000, 2001, or 2002 tax levies, as the case may
23 be, then those tax levy ordinances, together with the taxes
24 assessed, levied, and extended, and the appropriation
25 ordinances are validated, notwithstanding that the several
26 amounts and purposes for which the taxes were levied and
27 appropriations made for corporate purposes, or any other
28 proper purpose, were not specifically itemized in detail, as
29 required by statute, and notwithstanding that in the levy or
30 appropriation ordinance stated amounts of money were levied
31 and appropriated for named public purposes and general
32 language was used that renders the amounts for such purposes
33 uncertain and illegal, or the purposes for which the amounts

1 were levied and appropriated uncertain and illegal. Nothing
 2 contained in this Section shall be construed as validating
 3 any tax levy in excess of the statutory rate of taxation
 4 authorized for the fiscal year or for any purpose not
 5 permitted by the constitution.

6 Section 905. The Property Tax Code is amended by
 7 changing Sections 18-20 and 23-35 as follows:

8 (35 ILCS 200/18-20)

9 Sec. 18-20. Abatement of levies.

10 (a) Notwithstanding any other law to the contrary, if
 11 any taxing district receives funds under Section 12 of the
 12 State Revenue Sharing Act, which may lawfully be used by the
 13 district, the governing authority of the district, upon
 14 determining that a surplus of funds is available for any
 15 purpose, may shall adopt a resolution or ordinance reducing
 16 its tax levy for the year for which the resolution or
 17 ordinance is adopted.

18 (b) If any taxing district reduces its levy, the
 19 governing authority of the district shall certify its action
 20 to the county clerk of each county collecting those taxes.
 21 The county clerk shall abate the levy of the district in
 22 accordance with the provisions of the certified resolution or
 23 ordinance.

24 (c) This amendatory Act of the 93rd General Assembly
 25 applies to all property tax levies adopted before, on, or
 26 after the effective date of this amendatory Act of the 93rd
 27 General Assembly.

28 (Source: P.A. 81-1255; 88-455.)

29 (35 ILCS 200/23-35)

30 Sec. 23-35. Tax objection based on budget or
 31 appropriation ordinance. Notwithstanding the provisions of

1 Section 23-10, no objection to any property tax levied by any
2 municipality shall be sustained by any court because of the
3 forms of any budget or appropriation ordinance, or the degree
4 of itemization or classification of items therein, or the
5 reasonableness of any amount budgeted or appropriated
6 thereby, if:

7 (a) a tentative budget and appropriation ordinance
8 was prepared at the direction of the governing body of
9 the municipality and made conveniently available to
10 public inspection for at least 30 days prior to the
11 public hearing specified below and to final action
12 thereon;

13 (b) at least one public hearing has been held by
14 the governing body as to the tentative budget and
15 appropriation ordinance prior to final action thereon,
16 and notice of the time and place where copies of the
17 tentative budget and appropriation ordinances are
18 available for public inspection, and the time and place
19 of the hearing, has been given by publication in a
20 newspaper published in the municipality at least 30 days
21 prior to the time of the hearing, or, if there is no
22 newspaper published in the municipality, notice of the
23 public hearing has been given by publication in a
24 newspaper of general circulation in the municipality; and

25 (c) the budget and appropriation ordinance finally
26 adopted is substantially identical, as to the matters to
27 which objection is made, with the tentative budget and
28 appropriation ordinance submitted at the public hearing,
29 ~~unless--the--taxpayer--making--the--objection--has--made--the~~
30 ~~same--objection--in--writing--and--with--the--same--specificity~~
31 ~~to--the--governing--body--of--the--municipality--prior--to--the~~
32 ~~adoption--of--the--budget--and--appropriation--ordinance.~~

33 "Municipality", as used in this Section, means all
34 municipal corporations in, and political subdivisions of,

1 this State ~~except the following: counties; cities, villages~~
 2 ~~and incorporated towns; sanitary districts created under the~~
 3 ~~Metropolitan Water Reclamation District Act; forest preserve~~
 4 ~~districts having a population of 3,000,000 or more, created~~
 5 ~~under the Cook County Forest Preserve Park District Act;~~
 6 ~~boards of education of school districts in cities exceeding~~
 7 ~~1,000,000 inhabitants; the Chicago Park District created~~
 8 ~~under the Chicago Park District Act; and park districts as~~
 9 ~~defined in subsection (b) of Section 1-3 of the Park District~~
 10 ~~Code.~~

11 This amendatory Act of the 93rd General Assembly applies
 12 to all property tax levies adopted before, on, or after the
 13 effective date of this amendatory Act of the 93rd General
 14 Assembly.

15 (Source: P.A. 91-357, eff. 7-29-99.)

16 Section 910. The Illinois Municipal Code is amended by
 17 changing Section 1-5-1 as follows:

18 (65 ILCS 5/1-5-1) (from Ch. 24, par. 1-5-1)

19 Sec. 1-5-1. A suit may be brought by any taxpayer, in the
 20 name and for the benefit of the municipality, against any
 21 person to recover any money or property belonging to the
 22 municipality, or for any money which may have been paid,
 23 expended, or released without authority of law. But such a
 24 taxpayer shall file a bond for all costs, and shall be liable
 25 for all costs in case the municipality is defeated in the
 26 suit, and judgment shall be rendered accordingly. A
 27 prevailing taxpayer in such a suit may recover reasonable
 28 costs and attorney fees incurred in bringing and pursuing the
 29 suit.

30 (Source: Laws 1961, p. 576.)

31 Section 99. Effective date. This Act takes effect upon

1 becoming law.