

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 5. The Property Tax Code is amended by changing
5 Sections 27-25, 27-40, 27-45, and 27-75 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, by
17 permanent tax index numbers, and, where possible, by street
18 location, ~~where possible;~~

19 (c) The nature of the proposed special services to be
20 provided within the special service area;

21 (d) ~~(e)~~ A notification that all interested persons,
22 including all persons owning taxable real property located
23 within the special service area, will be given an
24 opportunity to be heard at the hearing regarding the tax
25 levy and an opportunity to file objections to the amount of
26 the tax levy if the tax is a tax upon property; and

27 (e) ~~(d)~~ The maximum rate of taxes to be extended within
28 the special service area in any year and the ~~may include a~~
29 maximum number of years taxes will be levied if a maximum
30 number of years is to be established.

31 After the first levy of taxes within the special service
32 area, taxes may continue to be levied in subsequent years

1 without the requirement of an additional public hearing if the
2 tax rate does, ~~taxes may be extended against the special~~
3 ~~service area for the services specified without additional~~
4 ~~hearings. However, the taxes shall not exceed the rate~~
5 specified in the notice for the original public hearing notice
6 and ~~if a maximum number of years is specified in the notice,~~
7 the taxes are ~~shall~~ not ~~be~~ extended for a longer period than
8 the number of years specified in the notice if a number of
9 years is specified. Tax rates may be increased and the period
10 specified may be extended, if notice is given and new public
11 hearings are held in accordance with Sections 27-30 and 27-35.
12 (Source: P.A. 82-640; 88-455.)

13 (35 ILCS 200/27-40)

14 Sec. 27-40. Boundaries of special service area. No lien
15 shall be established against any real property in a special
16 service area nor shall a special service area create a valid
17 tax before a certified copy of an ordinance establishing or
18 altering the boundaries of a special service area, containing a
19 legal description of the territory of the area, the permanent
20 tax index numbers of the parcels located within the territory
21 of the area, an accurate map of the territory, a copy of the
22 notice of the public hearing, and a description of the special
23 services to be provided is filed for record in the office of
24 the recorder in each county in which any part of the area is
25 located. The ordinance must be recorded no later than 60 days
26 after the date the ordinance was adopted. An ordinance
27 establishing a special service area recorded beyond the 60 days
28 is not valid. The requirement for recording within 60 days
29 shall not apply to any establishment or alteration of the
30 boundaries of a service area that occurred before September 23,
31 1991.

32 (Source: P.A. 90-218, eff. 7-25-97.)

33 (35 ILCS 200/27-45)

34 Sec. 27-45. Issuance of bonds. Bonds secured by the full

1 faith and credit of the area included in the special service
2 area may be issued for providing the special services. Bonds,
3 when so issued, shall be retired by the levy of taxes in
4 addition to the taxes specified in Section 27-25 against all of
5 the taxable real property included in the area as provided in
6 the ordinance authorizing the issuance of the bonds or by the
7 imposition of another tax within the special service area. The
8 county clerk shall annually extend taxes against all of the
9 taxable property situated in the county and contained in such
10 special service area in amounts sufficient to pay maturing
11 principal and interest of those bonds without limitation as to
12 rate or amount and in addition to and in excess of any taxes
13 that may now or hereafter be authorized to be levied by the
14 municipality or county. Prior to the issuance of those bonds,
15 notice shall be given and a hearing shall be held pursuant to
16 the provisions of Sections 27-30 and 27-35. For purposes of
17 this Section a notice shall include:

18 (a) The time and place of hearing;

19 (b) The boundaries of the area by legal description, by
20 permanent tax index numbers, and, where possible, by street
21 location, ~~where possible;~~

22 (c) The nature of the special services to be provided
23 within the proposed special service area;

24 (d) If the special services are to be maintained other
25 than by the municipality or the county after the life of
26 the bonds, then a statement indicating who will be
27 responsible for maintenance of the special services after
28 the life of the bonds;

29 (e) ~~(e)~~ A notification that all interested persons,
30 including all persons owning taxable property located
31 within the special service area, will be given an
32 opportunity to be heard at the hearing regarding the
33 issuance of the bonds and an opportunity to file objections
34 to the issuance of the bonds; and

35 (f) ~~(d)~~ The maximum amount of bonds proposed to be
36 issued, the maximum period of time over which the bonds

1 will be retired, and the maximum interest rate the bonds
2 will bear.

3 The question of the creation of a special service area, the
4 levy or imposition of a tax in the special service area and the
5 issuance of bonds for providing special services may all be
6 considered together at one hearing.

7 Any bonds issued shall not exceed the number of bonds, the
8 interest rate and the period of extension set forth in the
9 notice, unless an additional hearing is held. Bonds issued
10 pursuant to this Article shall not be regarded as indebtedness
11 of the municipality or county, as the case may be, for the
12 purpose of any limitation imposed by any law.

13 (Source: P.A. 82-640; 88-455.)

14 (35 ILCS 200/27-75)

15 Sec. 27-75. Extension of tax levy. If a property tax is
16 levied, the tax shall be extended by the county clerk in the
17 special service area in the manner provided by Articles 1
18 through 26 of this Code based on equalized assessed values as
19 established under Articles 1 through 26. The municipality or
20 county shall file a certified copy of the ordinance creating
21 the special service area, including an accurate map thereof, a
22 copy of the public hearing notice, and a description of the
23 special services to be provided, with the county clerk. The
24 corporate authorities of the municipality or county may levy
25 taxes in the special service area prior to the date the levy
26 must be filed with the county clerk, for the same year in which
27 the ordinance and map are filed with the county clerk. In
28 addition, the corporate authorities shall file a certified copy
29 of each ordinance levying taxes in the special service area on
30 or before the last Tuesday of December of each year and shall
31 file a certified copy of any ordinance authorizing the issuance
32 of bonds and providing for a property tax levy in the area by
33 December 31 of the year of the first levy.

34 In lieu of or in addition to an ad valorem property tax, a
35 special tax may be levied and extended within the special

1 service area on any other basis that provides a rational
2 relationship between the amount of the tax levied against each
3 lot, block, tract and parcel of land in the special service
4 area and the special service benefit rendered. In that case, a
5 special tax roll shall be prepared containing: (a) a
6 description of the special services to be provided, (b) an
7 explanation of the method of spreading the special tax, (c) ~~(b)~~
8 a list of lots, blocks, tracts and parcels of land in the
9 special service area, and (d) ~~(e)~~ the amount assessed against
10 each. The special tax roll shall be included in the ordinance
11 establishing the special service area or in an amendment of the
12 ordinance, and shall be filed with the county clerk for use in
13 extending the tax. The lien and foreclosure remedies provided
14 in Article 9 of the Illinois Municipal Code shall apply upon
15 non-payment of the special tax.

16 (Source: P.A. 83-1245; 88-455.)