

1 AN ACT in relation to taxes.

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

4 Section 5. The Downstate Forest Preserve District Act  
5 is amended by changing Section 13.1 as follows:

6 (70 ILCS 805/13.1) (from Ch. 96 1/2, par. 6324)

7 Sec. 13.1. After the first Monday in October and by the  
8 first Monday in December in each year, the board shall levy  
9 the general taxes for the district by general categories for  
10 the next fiscal year. A certified copy of the levy ordinance  
11 shall be filed with the county clerk by the last Tuesday in  
12 December each year.

13 In forest preserve districts with a population of less  
14 than 3,000,000, the amount of taxes levied for general  
15 corporate purposes for a fiscal year may not exceed the rate  
16 of .06% of the value, as equalized or assessed by the  
17 Department of Revenue, of the taxable property therein. In  
18 addition, in forest preserve districts having a population of  
19 100,000 or more but less than 3,000,000, the board may levy  
20 taxes for constructing, restoring reconditioning,  
21 reconstructing and acquiring improvements and for the  
22 development of the forests and lands of such district, the  
23 amount of which tax each fiscal year shall be extended at a  
24 rate not to exceed .025% of the assessed value of all taxable  
25 property as equalized by the Department of Revenue.

26 All such taxes and rates are exclusive of the taxes  
27 required for the payment of the principal of and interest on  
28 bonds, and exclusive of taxes levied for employees' annuity  
29 and benefit purposes.

30 The rate of tax levied for general corporate purposes in  
31 a forest preserve district may not be increased by virtue of

1 this amendatory Act of 1977 unless the board first adopts a  
2 resolution authorizing such increase and publishes notice  
3 thereof in a newspaper having general circulation in the  
4 district at least once not less than 45 days prior to the  
5 effective date of the increase. The notice shall include a  
6 statement of (1) the specific number of voters required to  
7 sign a petition requesting that the question of the adoption  
8 of the resolution be submitted to the electors of the  
9 district; (2) the time in which the petition must be filed;  
10 and (3) the date of the prospective referendum. The  
11 Secretary of the district shall provide a petition form to  
12 any individual requesting one. If, no later than 30 days  
13 after the publication of such notice, petitions signed by  
14 voters of the district equal to 10% or more of the registered  
15 voters of the district, as determined by reference to the  
16 number of voters registered at the next preceding general  
17 election, and residing in the district are presented to the  
18 board expressing opposition to the increase, the proposition  
19 must first be certified by the board to the proper election  
20 officials, who shall submit the proposition to the legal  
21 voters of the district at an election in accordance with the  
22 general election law and approved by a majority of those  
23 voting on the proposition.

24 The rate of the tax levied for general corporate purposes  
25 in a forest preserve district may be increased, up to the  
26 maximum rate identified in this Section, by the Board by a  
27 resolution calling for the submission of the question of  
28 increasing the rate to the voters of the district in  
29 accordance with the general election law. Notwithstanding  
30 the provisions of any other law, including the provisions of  
31 Sections 18-120, 18-125, and 18-130 of the Property Tax Code,  
32 the increase may be in any amount that the Board determines.  
33 The question must be in substantially the following form:

34 "Shall (name of district) be authorized to establish

1 its general corporate tax rate at (insert rate) on the  
2 equalized assessed value on taxable property located  
3 within the district for its general purposes, including  
4 education, outdoor recreation, maintenance, operations,  
5 public safety at the forest preserves, trails, and other  
6 properties of the district (and, optionally, insert any  
7 other lawful purposes or programs determined by the  
8 Board).

9 Notwithstanding any other provision of law, including  
10 Sections 18-120, 18-125, and 18-130 of the Property Tax Code,  
11 the ballot must have printed on it, but not as part of the  
12 proposition submitted, the following: "The approximate impact  
13 of the proposed increase on the owner of a single-family home  
14 having a market value of (insert value) would be (insert  
15 amount) in the first year of the increase if the increase is  
16 fully implemented." The ballot may have printed on it, but  
17 not as part of the proposition, one or both of the following:  
18 "The last tax rate extended for the purposes of the district  
19 was (insert rate). The last rate increase approved for the  
20 purposes of the district was in (insert year)." No other  
21 information needs to be included on the ballot.

22 The votes must be recorded as "Yes" or "No".

23 If a majority of the electors voting on the question vote  
24 in the affirmative, the district may thereafter levy the tax.

25 (Source: P.A. 87-17; 87-767; 87-895; 88-506.)

26 Section 99. Effective date. This Act takes effect upon  
27 becoming law.