

AN ACT concerning local government.

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

Section 5. The Counties Code is amended by changing Section 5-25010 as follows:

(55 ILCS 5/5-25010) (from Ch. 34, par. 5-25010)

Sec. 5-25010. Annual tax levy. The county board of any county which has established and is maintaining a county or multiple-county health department shall, when authorized as provided in Sections 5-25003 or 5-25004, levy annually therefor, in excess of the statutory limit, a tax of not to exceed .1% of the value plus the additional tax, if applicable, provided for in Section 5-23002, ~~or plus the additional tax, if applicable, provided for in Section 5.3 of "An Act to provide for the creation and management of tuberculosis sanitarium districts", approved May 21, 1937, as now or hereafter amended,~~ as equalized or assessed by the Department of Revenue, of all taxable property of the county, which tax shall be levied and collected in like manner as general county taxes and shall be paid (except as provided in Section 5-25011) into the county treasury and held in the County Health Fund and shall be used only for the purposes of this Division. Where there is a county health department, the

County Health Fund shall be drawn upon by the proper officers of the county upon the properly authenticated vouchers of the county health department. Where there is a multiple-county health department, the County Health Fund shall be drawn upon by the treasurer of the board of health of the multiple-county health department. In counties maintaining single county health departments, each county board shall appropriate from the County Health Fund such sums of money as may be sufficient to fund the approved budget of the county health department, so long as those sums have been set out in the annual budget submitted to the county board by the county board of health and that annual budget has been approved by the county board. In counties with a population between 700,000 and 3,000,000, the county board chairman has the power to veto or reduce any line item in the appropriation ordinance for the county or multiple-county health department as provided in Section 5-1014.5. Each county board of counties participating in the maintenance of a multiple-county health department shall appropriate from the County Health Fund and shall authorize the county treasurer to release quarterly or more often to the treasurer of the board of health of the multiple-county health department such sums of money as are in accordance with the budget submitted by the multiple-county board of health and approved by the county board of each of the participating counties as may be necessary to pay its agreed share for the maintenance of the multiple-county health department. The

treasurer of the board of health of the multiple-county health department shall request by voucher, quarterly or more often such sums of money from the county treasurers of the respective member counties, and shall support such requests with estimates of anticipated receipts and expenditures for the period for which sums of money are requested and with statements of receipts and expenditures for the preceding period. In addition, that treasurer shall support the requests to the annual budget submitted by the multiple-county public health board and approved by the county board of each of the participating counties. No payment may be made from a County Health Fund except on the basis of a budget item in a budget submitted by the appropriate public health board and approved by the county board or boards concerned; however, amended or supplemental budgets may be submitted and approved and thereby be the basis for such a payment.

(Source: P.A. 89-402, eff. 8-20-95.)

Section 10. The Illinois Municipal Code is amended by changing Sections 8-3-1, 8-4-1, and 8-4-25 as follows:

(65 ILCS 5/8-3-1) (from Ch. 24, par. 8-3-1)

Sec. 8-3-1. The corporate authorities may levy and collect taxes for corporate purposes. They shall do this in the following manner:

On or before the last Tuesday in December in each year, the

corporate authorities shall ascertain the total amount of appropriations legally made or budgeted for and any amount deemed necessary to defray additional expenses and liabilities for all corporate purposes to be provided for by the tax levy of that year. Then, by an ordinance specifying in detail in the manner authorized for the annual appropriation ordinance or budget of the municipality, the purposes for which the appropriations, budgeting or such additional amounts deemed necessary have been made and the amount assignable for each purpose respectively, the corporate authorities shall levy upon all property subject to taxation within the municipality as that property is assessed and equalized for state and county purposes for the current year.

A certified copy of this ordinance shall be filed with the county clerk of the proper county. He shall ascertain the rate per cent which, upon the value of all property subject to taxation within the municipality, as that property is assessed or equalized by the Department of Revenue, will produce a net amount of not less than the total amount so directed to be levied. The county clerk shall extend this tax in a separate column upon the books of the collector of state and county taxes within the municipality.

However, in ascertaining the rate per cent in municipalities having a population of 500,000 or more, the county clerk shall not add to the amount of the tax so levied for any purpose any amount to cover the loss and cost of

collecting the tax, except in the case of amounts levied for the payment of bonded indebtedness, or interest thereon, and in the case of amounts levied for the purposes of pension funds.

Where the corporate limits of a municipality lie partly in 2 or more counties, the corporate authorities shall ascertain the total amount of all taxable property lying within the corporate limits of that municipality in each county, as the property is assessed or equalized by the Department of Revenue for the current year, and shall certify the amount of taxable property in each county within that municipality under the seal of the municipality, to the county clerk of the county where the seat of government of the municipality is situated. That county clerk shall ascertain the rate per cent which, upon the total valuation of all property subject to taxation within that municipality, ascertained as provided in this Section, will produce a net amount not less than the total amount directed to be levied. As soon as that rate per cent is ascertained, that clerk shall certify the rate per cent under his signature and seal of office to the county clerk of each other county wherein a portion of that municipality is situated. A county clerk to whom a rate per cent is certified shall extend the tax in a separate column upon the books of the collector of state and county taxes for his county against all property in his county within the limits of that municipality.

But in municipalities with 500,000 or more inhabitants,

the aggregate amount of taxes so levied exclusive of the amount levied for the payment of bonded indebtedness, or interest thereon, and exclusive of taxes levied for the payment of judgments, for which a special tax is authorized by law, and exclusive of the amounts levied for the purposes of pension funds, working cash fund, public library, ~~municipal tuberculosis sanitarium,~~ the propagation and preservation of community trees, and exclusive of taxes levied pursuant to Section 19 of the Illinois Emergency Services and Disaster Agency Act of 1975 and for the general assistance for needy persons lawfully resident therein, shall not exceed the estimated amount of taxes to be levied for each year for the purposes specified in Sections 8-2-2 through 8-2-5 and set forth in its annual appropriation ordinance and in any supplemental appropriation ordinance authorized by law for that year.

In municipalities with less than 500,000 inhabitants, the aggregate amount of taxes so levied for any one year, exclusive of the amount levied for the payment of bonded indebtedness, or interest thereon, and exclusive of taxes levied pursuant to Section 13 of the Illinois Civil Defense Act of 1951 and exclusive of taxes authorized by this Code or other Acts which by their terms provide that those taxes shall be in addition to taxes for general purposes authorized under this Section, shall not exceed the rate of .25%, or the rate limit in effect on July 1, 1967, whichever is greater, and on a

permanent basis, upon the aggregate valuation of all property within the municipality subject to taxation therein, as the property is equalized or assessed by the Department of Revenue for the current year. However, if the maximum rate of such municipality for general corporate purposes is less than .20% on July 1, 1967, the corporate authorities may, without referendum, increase such maximum rate not to exceed .25%; but such maximum rate shall not be raised by more than 1/2 of such increase in any one year.

However, if the corporate authorities of a municipality with less than 500,000 inhabitants desire to levy in any one year more than .25%, or the rate limit in effect on July 1, 1967, whichever is greater, and on a permanent basis, but not more than .4375% for general corporate purposes, exclusive of the amount levied for the payment of bonded indebtedness, or interest thereon, and exclusive of taxes authorized by this Code or other Acts which by their terms provide that those taxes shall be in addition to taxes for general purposes authorized under this Section the corporate authorities, by ordinance, stating the per cent so desired, may order a proposition for the additional amount to be submitted to the electors of that municipality at any election. The clerk shall certify the proposition to the proper election authority who shall submit the question to the electors at such election. If a majority of the votes cast on the proposition are in favor of the proposition, the corporate authorities of that

municipality may levy annually for general corporate purposes, exclusive of the amount levied for the payment of bonded indebtedness, or interest thereon, and exclusive of taxes authorized by this Code or other Acts which by their terms provide that those taxes are in addition to taxes for general purposes authorized under this Section a tax in excess of .25%, or the rate in effect on July 1, 1967, whichever is greater, and on a permanent basis, but not exceeding the per cent mentioned in the proposition.

Any municipality voting after August 1, 1969, to increase its rate limitation for general corporate purposes under this Section shall establish such increased rate limitation on an ongoing basis unless otherwise changed by referendum.

In municipalities that are not home rule units, any funds on hand at the end of the fiscal year, which funds are not pledged for or allocated to a particular purpose, may by action of the corporate authorities be transferred to the capital improvement fund and accumulated therein, but the total amount accumulated in such fund may not exceed 3% of the aggregate assessed valuation of all taxable property in the municipality.

(Source: P.A. 87-17.)

(65 ILCS 5/8-4-1) (from Ch. 24, par. 8-4-1)

Sec. 8-4-1. No bonds shall be issued by the corporate authorities of any municipality until the question of

authorizing such bonds has been submitted to the electors of that municipality provided that notice of the bond referendum, if held before July 1, 1999, has been given in accordance with the provisions of Section 12-5 of the Election Code in effect at the time of the bond referendum, at least 10 and not more than 45 days before the date of the election, notwithstanding the time for publication otherwise imposed by Section 12-5, and approved by a majority of the electors voting upon that question. Notices required in connection with the submission of public questions on or after July 1, 1999 shall be as set forth in Section 12-5 of the Election Code. The clerk shall certify the proposition of the corporate authorities to the proper election authority who shall submit the question at an election in accordance with the general election law, subject to the notice provisions set forth in this Section.

Notice of any such election shall contain the amount of the bond issue, purpose for which issued, and maximum rate of interest.

In addition to all other authority to issue bonds, the Village of Indian Head Park is authorized to issue bonds for the purpose of paying the costs of making roadway improvements in an amount not to exceed the aggregate principal amount of \$2,500,000, provided that 60% of the votes cast at the general primary election held on March 18, 2014 are cast in favor of the issuance of the bonds, and the bonds are issued by December 31, 2014.

However, without the submission of the question of issuing bonds to the electors, the corporate authorities of any municipality may authorize the issuance of any of the following bonds:

(1) Bonds to refund any existing bonded indebtedness;

(2) Bonds to fund or refund any existing judgment indebtedness;

(3) In any municipality of less than 500,000 population, bonds to anticipate the collection of installments of special assessments and special taxes against property owned by the municipality and to anticipate the collection of the amount apportioned to the municipality as public benefits under Article 9;

(4) Bonds issued by any municipality under Sections 8-4-15 through 8-4-23, 11-23-1 through 11-23-12, 11-26-1 ~~11-25-1~~ through 11-26-6, 11-71-1 through 11-71-10, 11-74.3-1 through 11-74.3-7, 11-74.4-1 through 11-74.4-11, 11-74.5-1 through 11-74.5-15, 11-94-1 through 11-94-7, 11-102-1 through 11-102-10, 11-103-11 through 11-103-15, 11-118-1 through 11-118-6, 11-119-1 through 11-119-5, 11-129-1 through 11-129-7, 11-133-1 through 11-133-4, 11-139-1 through 11-139-12, 11-141-1 through 11-141-18 of this Code or 10-801 through 10-808 of the Illinois Highway Code, as amended;

(5) Bonds issued by the board of education of any school district under the provisions of Sections 34-30

through 34-36 of The School Code, as amended;

(6) Bonds issued by any municipality under the provisions of Division 6 of this Article 8; and by any municipality under the provisions of Division 7 of this Article 8; or under the provisions of Sections 11-121-4 and 11-121-5;

(7) Bonds to pay for the purchase of voting machines by any municipality that has adopted Article 24 of The Election Code, approved May 11, 1943, as amended;

(8) Bonds issued by any municipality under Sections 15 and 46 of the "Environmental Protection Act", approved June 29, 1970;

(9) Bonds issued by the corporate authorities of any municipality under the provisions of Section 8-4-25 of this Article 8;

(10) Bonds issued under Section 8-4-26 of this Article 8 by any municipality having a board of election commissioners;

(11) Bonds issued under the provisions of "An Act to provide the manner of levying or imposing taxes for the provision of special services to areas within the boundaries of home rule units and nonhome rule municipalities and counties", approved September 21, 1973;

(12) Bonds issued under Section 8-5-16 of this Code;

(13) Bonds to finance the cost of the acquisition, construction or improvement of water or wastewater

treatment facilities mandated by an enforceable compliance schedule developed in connection with the federal Clean Water Act or a compliance order issued by the United States Environmental Protection Agency or the Illinois Pollution Control Board; provided that such bonds are authorized by an ordinance adopted by a three-fifths majority of the corporate authorities of the municipality issuing the bonds which ordinance shall specify that the construction or improvement of such facilities is necessary to alleviate an emergency condition in such municipality;

(14) Bonds issued by any municipality pursuant to Section 11-113.1-1;

(15) Bonds issued under Sections 11-74.6-1 through 11-74.6-45, the Industrial Jobs Recovery Law of this Code;

(16) Bonds issued under the Innovation Development and Economy Act, except as may be required by Section 35 of that Act.

(Source: P.A. 97-333, eff. 8-12-11; 98-654, eff. 6-18-14.)

(65 ILCS 5/8-4-25) (from Ch. 24, par. 8-4-25)

Sec. 8-4-25. Subject to the requirements of the Bond Issue Notification Act, any municipality is authorized to issue from time to time full faith and credit general obligation notes in an amount not to exceed 85% of the specific taxes levied for the year during which and for which such notes are issued,

provided no notes shall be issued in lieu of tax warrants for any tax at any time there are outstanding tax anticipation warrants against the specific taxes levied for the year. Such notes shall bear interest at a rate not to exceed the maximum rate authorized by the Bond Authorization Act, as amended at the time of the making of the contract, if issued before January 1, 1972 and not more than the maximum rate authorized by the Bond Authorization Act, as amended at the time of the making of the contract, if issued after January 1, 1972 and shall mature within two years from date. The first interest payment date on any such notes shall not be earlier than the delinquency date of the first installment of taxes levied to pay interest and principal of such notes. Notes may be issued for taxes levied for the following purposes:

- (a) Corporate.
- (b) For the payment of judgments.
- (c) Public Library for Maintenance and Operation.
- (d) Public Library for Buildings and Sites.
- (e) Blank. ~~Municipal Tuberculosis Sanitarium.~~
- (f) Relief (General Assistance).

In order to authorize and issue such notes, the corporate authorities shall adopt an ordinance fixing the amount of the notes, the date thereof, the maturity, rate of interest, place of payment and denomination, which shall be in equal multiples of \$1,000, and provide for the levy and collection of a direct annual tax upon all the taxable property in the municipality

sufficient to pay the principal of and interest on such notes as the same becomes due.

A certified copy of the ordinance authorizing the issuance of the notes shall be filed in the office of the County Clerk of the county in which the municipality is located, or if the municipality lies partly within two or more counties, a certified copy of the ordinance authorizing such notes shall be filed with the County Clerk of each of the respective counties, and it shall be the duty of the County Clerk, or County Clerks, whichever the case may be, to extend the tax therefor in addition to and in excess of all other taxes heretofore or hereafter authorized to be levied by such municipality.

From and after any such notes have been issued and while such notes are outstanding, it shall be the duty of the County Clerk or County Clerks, whichever the case may be, in computing the tax rate for the purpose for which the notes have been issued to reduce the tax rate levied for such purpose by the amount levied to pay the principal of and interest on the notes to maturity, provided the tax rate shall not be reduced beyond the amount necessary to reimburse any money borrowed from the working cash fund, and it shall be the duty of the Clerk of the municipality annually, not less than thirty (30) days prior to the tax extension date, to certify to the County Clerk, or County Clerks, whichever the case may be, the amount of money borrowed from the working cash fund to be reimbursed

from the specific tax levy.

No reimbursement shall be made to the working cash fund until there has been accumulated from the tax levy provided for the notes an amount sufficient to pay the principal of and interest on such notes as the same become due.

With respect to instruments for the payment of money issued under this Section either before, on, or after the effective date of this amendatory Act of 1989, it is and always has been the intention of the General Assembly (i) that the Omnibus Bond Acts are and always have been supplementary grants of power to issue instruments in accordance with the Omnibus Bond Acts, regardless of any provision of this Act that may appear to be or to have been more restrictive than those Acts, (ii) that the provisions of this Section are not a limitation on the supplementary authority granted by the Omnibus Bond Acts, and (iii) that instruments issued under this Section within the supplementary authority granted by the Omnibus Bond Acts are not invalid because of any provision of this Act that may appear to be or to have been more restrictive than those Acts.

(Source: P.A. 89-655, eff. 1-1-97.)

(65 ILCS 5/Art. 11 Div. 25 rep.)

(65 ILCS 5/Art. 11 Div. 29 rep.)

Section 15. The Illinois Municipal Code is amended by repealing Divisions 25 and 29 of Article 11.

Section 20. The Tuberculosis Sanitarium District Act is amended by changing Section 1 as follows:

(70 ILCS 920/1) (from Ch. 23, par. 1701)

Sec. 1. Any area of contiguous territory lying wholly within one county ~~but entirely outside the corporate limits of any city or village which has adopted Division 29 of Article 11 of the "Illinois Municipal Code", approved May 29, 1961, as amended,~~ may be incorporated as a tuberculosis sanitarium district in the following manner, to wit:

Any 100 legal voters residing within the limits of such proposed district may petition the circuit court for the county in which such proposed district lies, to cause the question to be submitted to the legal voters of such proposed district whether or not it shall be organized as a tuberculosis sanitarium district under this Act. Such petition shall be addressed to the court and shall contain a definite description of the territory intended to be embraced in such district, and the name of such district. Upon the filing of such petition in the office of the clerk of the court of the county in which such territory is situated, it shall be the duty of such court to fix a day and hour for the public consideration thereof, which shall not be less than 15 days after the filing of such petition. Such court shall cause a notice of the time and place of such public consideration to be

published 3 successive days in some newspaper having a general circulation in the territory proposed to be placed in such district. The date of the last publication of such notice shall not be less than 5 days prior to the time set for such public hearing. At the time and place fixed for such public hearing the court shall sit and hear any resident or person owning property in such proposed district who desires to be heard, and if the court finds that all of the provisions of this Act have been complied with, it shall cause to be entered of record, an order fixing and defining the boundaries and the name of such proposed district in accordance with the prayer of the petition. In the event that any other petition or petitions for the organization of a tuberculosis sanitarium district or districts in the same county shall be filed under this Act before the time fixed for the public hearing of the first petition, the court shall postpone the public consideration of the first petition so that the hearing of all said petitions shall be set for the same day and hour.

Should 2 or more petitions be filed under this Act and come on for hearing at the same time and it shall be found by the court that any of the territory embraced in any one of said petitions is included in or contiguous with the territory embraced in any other petition or petitions, the court may include all of the territory described in such petitions in one district and shall fix the name proposed in the petition first filed as the name for said district. After the entry of

the order fixing and defining the boundaries and the name of such proposed district, it shall be the duty of the clerk of the circuit court to certify the order and the proposition to the proper election officials, who shall submit the proposition to the voters at an election in accordance with the general election law. In addition to the requirements of the general election law, the notice of the referendum shall contain a definite description of the territory intended to be embraced in such district, and the name of such district.

(Source: P.A. 83-343.)

(70 ILCS 920/5.3 rep.)

Section 25. The Tuberculosis Sanitarium District Act is amended by repealing Section 5.3.