

AN ACT concerning unincorporated areas.

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

Section 5. The Property Tax Code is amended by changing  
Section 27-95 as follows:

(35 ILCS 200/27-95)

Sec. 27-95. Special service area for privately owned or  
maintained roads in unincorporated areas.

(a) If an unincorporated area of a county under township  
organization in subdivisions initially platted before January  
1, 1995 1959 contains at least one mile 2-miles of streets or  
roadways situated entirely within a township and not owned by  
the county or any other unit of government, and if the  
streets and roadways, including related drainage facilities  
and appurtenances, provide access for police, fire, and other  
emergency vehicles, the highway commissioner, upon  
consultation with the county engineer or county  
superintendent of highways, may propose a special service  
area as provided in this Section for the purpose of  
repairing, reconstructing, or maintaining those streets and  
roadways, and the corporate authorities of the county within  
which the streets and roadways are located may levy or impose  
additional taxes upon property within the area for the  
provision of special services and for the payment of debt  
incurred in order to provide those special services; provided  
that if the owners of 51% or more in the number of the lots,  
tracts, and parcels of real estate that are to be subject to  
the tax file a petition with the county clerk agreeing with  
the establishment of a special service area, then the  
corporate authorities of the county shall proceed with the  
establishment of the special service area. If a petition is

not filed or contains an insufficient number of signatures, the County Board shall proceed no further and the same establishment of a special service area shall not again be initiated for a period of one year.

(b) The county engineer or county superintendent of highways may expend county highway funds in providing consultation to a highway commissioner concerning the establishment of a special service area or its administration by the road district.

(c) The corporate authorities of the county may issue bonds as provided in this Code to fund the provision of special services within the boundaries of the special service area.

(d) The highway commissioner shall make or let contracts, employ labor, and purchase materials and machinery necessary for repairing, reconstructing, or maintaining streets and roadways within a special service area established as provided in this Section. The cost of these obligations shall be reimbursed by the county with special service area tax revenues or bond proceeds, subject to supervision by the county engineer or county superintendent of highways as provided in the Illinois Highway Code.

(e) The highway commissioner may propose an increase in the tax rate whenever available funding is or may become insufficient to meet the cost of providing special services under this Section, provided notice is given and new public hearings are held in accordance with Sections 27-30 and 27-35. If a petition by at least 51% of the electors and 51% of the owners of record is filed in accordance with Section 27-55 objecting to a proposed increase in the tax rate, the tax rate shall not be increased, and the road district shall have no further obligation beyond available funding to provide any services for repairing, reconstructing, or maintaining streets and roadways within the special service

area. Upon satisfaction of all bonded indebtedness and other obligations incurred in providing the special services, the special service area shall be dissolved.

(Source: P.A. 91-775, eff. 6-9-00.)

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