AN ACT concerning local government.

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

Section 5. The Forest Preserve Zoological Parks Act is amended by changing Section 2 as follows:

(70 ILCS 835/2) (from Ch. 96 1/2, par. 6802)

## Sec. 2. Zoological park; tax.

- (a) For the purpose of constructing and maintaining and caring for any such zoological park and the buildings and grounds thereof and of securing and displaying zoological collections thereon the corporate authorities of any forest preserve district containing a population of 150,000 or more but less than 3,000,000 are authorized to levy annually a tax of not to exceed .0058% of value as equalized or assessed by the Department of Revenue, upon all the taxable property in the district. The provided however, in
- (b) In a forest preserve district located in a county with a population in excess of 140,000 but less than 200,000 and contiguous to the Mississippi River, however, the annual tax may be at a rate not to exceed 0.06% 0.06%.
- (c) This tax shall be levied and collected in the same manner as the general taxes of the forest preserve district and shall be in addition to the maximum of all other taxes and tax

rates which the district is now or may hereafter be authorized to levy upon the aggregate valuation of all taxable property within the district and shall be exclusive of and in addition to the maximum amount and rate of taxes the district is now or may hereafter be authorized to levy for general purposes under Section 13 of the Downstate Forest Preserve District Act "An Act to provide for the creation and management of forest preserve districts and repealing certain Acts therein named", approved June 27, 1913, as amended, or under any other law which may limit the amount of tax which the district may levy for general purposes. The proceeds of the tax herein authorized shall be kept as a separate fund.

(d) A tax in excess of 0.01% may not be levied under subsection (b) until the question of levying the tax has been submitted to the electors of the forest preserve district at a regular election and approved by a majority of the electors voting on the question. The District must certify the question to the proper election authority, which must submit the question at an election in accordance with the Election Code.

The election authority must submit the question in substantially the following form:

Shall the corporate authority of the forest preserve district be authorized to levy a tax at the rate of 0.06% for the purpose of constructing and maintaining and caring for any such zoological park and the buildings and grounds thereof and of securing and displaying zoological

## collections thereon?

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

(Source: P.A. 92-548, eff. 6-24-02.)

Section 10. The Park District Aquarium and Museum Act is amended by changing Section 2 as follows:

(70 ILCS 1290/2) (from Ch. 105, par. 327)

Sec. 2. Maintenance tax - Limitations - Levy and collection. Each board of park commissioners, having control of a public park or parks within which there shall be maintained any aquarium or any museum or museums of art, industry, science or natural or other history under the provisions of this Act, is hereby authorized, subject to the provisions of Section 4 of this Act, to levy annually a tax not to exceed .03 per cent in park districts of less than 500,000 population and in districts of over 500,000 population not to exceed .15 percent of the full, fair cash value, as equalized or assessed by the Department of Revenue of taxable property embraced in said district, according to the valuation of the same as made for the purpose of State and county taxation by the general assessment last preceding the time when such tax hereby authorized shall be levied: Such tax to be for the purpose of

establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquarium and museum or museums and the buildings and grounds thereof; and the proceeds of such additional tax shall be kept as a separate fund. Said tax shall be in addition to all other taxes which such board of park commissioners is now or hereafter may be authorized to levy on the aggregate valuation of all taxable property within the park district. Said tax shall be levied and collected in like manner as the general taxes for such parks and shall not be included within any limitation of rate for general park purposes as now or hereafter provided by law but shall be excluded therefrom and be in addition thereto and in excess thereof. Provided, further, that the foregoing limitations upon tax rates, insofar as they are applicable to park districts of less than 500,000 population, may be further increased or decreased according to the referendum provisions of the General Revenue Law of Illinois.

Whenever the board of park commissioners of a park district of less than 500,000 population adopts a resolution that it shall levy and collect a tax for the purposes specified in this Section in excess of .03 percent but not to exceed .07 percent of the value of taxable property in the district, the board shall cause the resolution to be published at least once in a newspaper of general circulation within the district. If there is no such newspaper, the resolution shall be posted in at

least 3 public places within the district. The publication or posting of the resolution shall include a notice of (1) the specific number of electors required to sign a petition requesting that the question of the adoption of the resolution be submitted to the electors of the district; (2) the time within which the petition must be filed; and (3) the date of the prospective referendum.

The secretary of the park district shall provide a petition form to any individual requesting one.

Any taxpayer in such district may, within 30 days after the first publication or posting of the resolution, file with the secretary of the park district a petition signed by not less than 10 percent or 1,500, whichever is lesser, of the electors of the district requesting that the following question be submitted to the electors of the district:

"Shall the .... Park District be authorized to levy an annual tax in excess of .... but not to exceed .... as authorized in Section 2 of "An Act concerning aquariums and museums in public parks" for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquariums and museum or museums and the buildings and grounds thereof?" The secretary of the park district shall certify the proposition to the proper election authorities for submission to the electorate at a regular scheduled election in accordance with the general

election law. If a majority of the electors voting on the proposition vote in favor thereof, such increased tax shall thereafter be authorized; if a majority of the vote is against such proposition, the previous maximum rate shall remain in effect until changed by law.

Whenever the board of park commissioners of a park district of a population less than 500,000 adopts a resolution that it shall levy and collect a tax for the purposes specified in this Section in excess of 0.07% but not to exceed 0.15% of the value of taxable property in the district, the board shall cause the resolution to be published, at least once, in a newspaper of general circulation within the district. If there is no such newspaper, the resolution shall be posted in at least 3 public places within the district. A tax in excess of 0.07% may not be levied under this subsection until the question of levying the tax has been submitted to the electors of the park district at a regular election and approved by a majority of the electors voting on the question. The District must certify the question to the proper election authority, which must submit the question at an election in accordance with the Election Code. The election authority must submit the question substantially the following form:

"Shall the ... Park District be authorized to levy an annual tax in excess of ... but not to exceed ... as authorized in Section 2 of "An Act concerning aquariums and museums in public parks" for the purpose of establishing,

acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquariums and museum or museums and the buildings and grounds thereof?".

If a majority of the electors voting on the proposition vote in favor thereof, such increased tax shall thereafter be authorized. If a majority of the electors vote against the proposition, the previous maximum rate shall remain in effect until changed by law.

(Source: P.A. 86-329.)