

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 Property Tax Code is amended by changing
5 Section 18-101.25 as follows:

6 (35 ILCS 200/18-101.25)

7 (Section scheduled to be repealed on January 1, 2003)

8 Sec. 18-101.25. Intent to adopt an aggregate levy;
9 hearing required. Upon making the estimate as provided in
10 Section 18-101.15, the corporate authority shall hold a
11 hearing on its intent to adopt an aggregate levy. Except as
12 otherwise provided in this Section, hearings shall be held at
13 the first regularly scheduled meeting of the taxing district
14 in the month of December. If the taxing district does not
15 hold a regularly scheduled meeting in December, hearings
16 shall be held according to the following schedule.

17 (1) First Monday in December: Park districts and
18 municipalities.

19 (2) First Tuesday in December: Townships, road
20 districts, and all school districts except high school
21 districts.

22 (3) First Wednesday in December: High school
23 districts and libraries.

24 (4) First Thursday in December: Counties and forest
25 preserve districts.

26 (5) First Friday in December: All other taxing
27 districts.

28 All hearings shall be open to the public. The corporate
29 authority of the taxing district shall explain the reasons
30 for the levy and any proposed increase and shall permit
31 persons desiring to be heard an opportunity to present

1 testimony within such reasonable time limits as it shall
2 determine. The hearing shall not coincide with the hearing
3 on the proposed budget. The corporate authority may,
4 however, conduct any other business of the taxing district on
5 the same day. Failure of a taxing district to convene or
6 complete a public hearing on the day prescribed in this
7 Section due to good cause unrelated to inadvertence,
8 including, but not limited to, physical perils such as
9 natural disasters or acts of God, shall not constitute a
10 failure to hold a public hearing under this Division 2.1. In
11 this event, a taxing district may either hold a separate
12 public hearing on its proposed tax levy, or place the hearing
13 on its proposed tax levy on the agenda of the taxing
14 district's next scheduled meeting. In either case, a taxing
15 district shall give notice of the hearing pursuant to
16 Sections 2.02, 2.03, and 2.04 of the Open Meetings Act.

17 For the purpose of permitting the issuance of warrants or
18 notes in anticipation of the taxes to be levied, a taxing
19 district may hold (on any date prior to the first week in
20 December) a hearing on its intent to adopt an aggregate levy.
21 If the estimate of the aggregate levy is more than the amount
22 extended or estimated to be extended, plus any amount abated
23 by the corporate authority prior to the extension, upon the
24 final aggregate levy of the preceding year, exclusive of
25 election costs, notice of this hearing shall be given in the
26 same manner as provided in this Division 2.1. This earlier
27 hearing shall be in addition to, and not instead of, the
28 mandatory December hearing, but may be conducted in
29 conjunction with a regular meeting of the taxing district.

30 Any taxing district with a fiscal year beginning on
31 December 1 or any taxing district that is required to adopt a
32 levy ordinance by the first Tuesday in December, for which
33 the hearing day requirement of this Section would conflict
34 with the adoption of its tax levy or annual appropriation

1 ordinance, or both, may hold a public hearing on its proposed
2 tax levy prior to and instead of the day prescribed in this
3 Section. This public hearing shall be restricted to the
4 proposed tax levy, and no other business of the taxing
5 district shall be discussed or transacted. Notice of the
6 hearing shall be given as provided in Section 18-101.35 of
7 this Division 2.1.

8 (Source: P.A. 91-523, eff. 1-1-00; 91-897, eff. 7-6-00.)

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