

1 AN ACT concerning local government.

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

4 Section 5. The Township Code is amended by changing  
5 Section 235-15 as follows:

6 (60 ILCS 1/235-15)

7 Sec. 235-15. Special tax for sidewalks, street lighting,  
8 ~~or~~ traffic control devices, or drainage ditches.

9 (a) The township board of a township in a county with a  
10 population between 300,000 and 3,000,000 may provide for the  
11 construction or installation and repair of sidewalks, ~~or~~  
12 street lighting, ~~or~~ traffic control devices, or drainage  
13 ditches in the township along or upon any roads and may  
14 provide for the payment of the whole or any part of the cost  
15 of the construction, installation, or repair by special  
16 taxation of the lots, blocks, tracts, or parcels of land  
17 touching upon the road near or on which a sidewalk, ~~or~~  
18 device, or drainage ditch is ordered or otherwise benefiting  
19 from the improvement, except that the property is not subject  
20 to the tax if it is located within a city, village, or  
21 incorporated town. This special taxation may be by levying  
22 the whole or any part of the cost upon each of the lots,  
23 blocks, tracts, or parcels of land touching upon the road or  
24 otherwise benefiting from the improvement, pro rata,  
25 according to their respective values. The values of the  
26 lots, blocks, tracts, or parcels of land shall be determined  
27 by the last preceding assessment under the Property Tax Code.

28 (b) Before a special tax may be levied under this  
29 Section, the township board shall by resolution set a day and  
30 hour for a public hearing upon the proposed improvement for  
31 which the tax is to be levied. The hearing shall be held not

1 less than 10 days after the resolution proposing the  
2 improvement is adopted. Notice of the time and place of the  
3 public hearing shall be sent by mail directed to the person  
4 who paid the general taxes for the last preceding year on  
5 each lot, tract, and parcel of real estate that is to be  
6 subject to the tax not less than 5 days before the date set  
7 for the public hearing. The notice, in addition to the time,  
8 date, and place of the public hearing, shall contain a  
9 general description of the proposed improvement including the  
10 estimated cost of the improvement.

11 (c) At the time and place fixed for the public hearing,  
12 the township board shall meet and hear anyone desiring to be  
13 heard upon the subject of the proposed improvement. If any  
14 person objects to the proposed improvement or any of the  
15 elements of it, the corporate authorities may adopt a new  
16 resolution abandoning the proposed scheme or adhering to it  
17 or changing, altering, or modifying the extent, nature, kind,  
18 or character of the proposed scheme as it considers most  
19 desirable.

20 (d) If the owners of 50% or more in number of the lots,  
21 tracts, and parcels of real estate that are to be subject to  
22 the tax file written objections with the recording officer of  
23 the township, the township board shall proceed no further  
24 with the improvement and the same improvement shall not again  
25 be initiated for a period of one year.

26 (e) The township board shall proceed to prepare a  
27 special tax list against those lots, blocks, tracts, or  
28 parcels of land subject to the special tax, ascertaining by  
29 computation the amount of special taxes and the annual  
30 installments of those taxes to be charged against each of  
31 those lots, blocks, tracts, or parcels of land on account of  
32 the installation, construction, or repair according to the  
33 rule fixed for the levy of that special tax by the township  
34 board.

1           (f) The special tax list shall be filed in the office of  
2 a specified officer or board, and this officer or board shall  
3 thereupon issue warrants directed to the township collector  
4 (or to the officer designated in the ordinance) for the  
5 collection of the amount of special tax so ascertained and  
6 appearing from the special tax list to be due from the  
7 respective lots, blocks, tracts, or parcels of land. The  
8 aggregate amount of each special tax shall be divided into 5  
9 annual installments of equal amounts.

10           (g) The township collector (or the officer designated to  
11 collect the tax) shall file a copy of the ordinance and the  
12 special tax list with the recorder of the county in which the  
13 township is situated. Upon that filing, the special tax  
14 becomes a lien upon each lot, block, tract, or parcel subject  
15 to the special tax until all installments have been paid with  
16 respect to the lot, block, tract, or parcel.

17           (h) The first installment shall be due and payable on  
18 the second day of January next after the date of the first  
19 voucher issued on account of the work done, the second  
20 installment one year thereafter, and so on annually until all  
21 installments are paid. The specified officer or board shall  
22 file in the office of the township collector (or the officer  
23 designated to collect the tax) a certificate, signed by the  
24 officer or secretary of the board preparing the tax list, of  
25 the date of the first voucher and of the amount of the  
26 voucher within 30 days after the issuance of the voucher.

27           (i) All the installments shall bear interest as provided  
28 in the ordinance until paid, at a rate of not to exceed 6%  
29 annually. Interest on assessments shall begin to run from  
30 the date of the first voucher issued on account of work done.

31           (j) In all cases, the township collector (or the officer  
32 designated to collect the tax), whenever payment is made of  
33 any installment, shall collect all interest that is due up to  
34 the date of that payment, whether the payment is made at or

1 after maturity. Any person may at any time pay the whole  
2 assessment against any lot, block, tract, or parcel of land,  
3 or any installment thereof, with interest as provided in this  
4 Section up to the date of payment. The township collector  
5 (or the officer designated to collect the tax) shall proceed  
6 to collect the warrants by mailing a written notice to the  
7 address of the party who last paid the general taxes on the  
8 respective lots, blocks, tracts, or parcels of land in the  
9 list that the tax list is in his possession for collection.  
10 All money collected shall be immediately paid over by that  
11 officer to the township.

12 (k) The township collector (or the officer designated to  
13 collect the tax) shall maintain as a permanent public record  
14 a list containing at least the following information:

15 (1) A description of all lots, blocks, tracts, and  
16 parcels subject to the special tax.

17 (2) The amount of the special tax assessed against  
18 each lot, block, tract, and parcel.

19 (3) The installments that have been received by the  
20 collecting officer.

21 (l) Upon failure to collect the special tax as provided  
22 in this Section, the township collector (or the officer  
23 designated to collect the tax), on or before the first day of  
24 August in each year, shall make a written report of this  
25 special tax to the officer of the county authorized by law to  
26 apply for judgment against and sell lands for taxes due.  
27 This report shall also contain an enumeration of (i) all the  
28 lots, blocks, tracts, or parcels of land upon which the  
29 special tax remains unpaid, (ii) the names of the respective  
30 owners of those lots, blocks, tracts, or parcels so far as  
31 the names are known to the collecting officer, (iii) the  
32 amount due and unpaid upon each lot, block, tract, or parcel,  
33 and (iv) a copy of the resolution or ordinance ordering the  
34 installation, construction, or repair. This report shall be

1 accompanied by the oath of the officer that the list is a  
2 correct return of the lots, blocks, tracts, or parcels of  
3 land on which the special tax levied by authority of the  
4 township for the cost or partial cost, as the case may be, of  
5 the sidewalk or device specified in that ordinance remains  
6 due and unpaid and that the amounts stated as due and unpaid  
7 have not been collected either in whole or in part. This  
8 report, when made as required in this subsection, is prima  
9 facie evidence that all the forms and requirements of the law  
10 in relation to making that return have been complied with and  
11 that the special tax, as mentioned in the report, is due and  
12 unpaid.

13 (m) When the specified officer of the county receives  
14 the report, he or she shall at once proceed to obtain  
15 judgment against the lots, blocks, tracts, or parcels of land  
16 enumerated in the report for the special tax remaining due  
17 and unpaid in the same manner as provided by law for  
18 obtaining judgment against land for taxes due and unpaid  
19 under the Property Tax Code and in the same manner shall  
20 proceed to sell the lots, blocks, tracts, or parcels for the  
21 special tax due and unpaid. In obtaining this judgment and  
22 making this sale, the specified officer shall be subject to  
23 applicable provisions of the Property Tax Code. The Property  
24 Tax Code shall also apply to the execution of certificates of  
25 sales and deeds and to the force and effect of these sales  
26 and deeds. All other laws in relation to the enforcement and  
27 collection of taxes and redemption from tax sales shall apply  
28 to proceedings to collect the special tax.

29 (Source: P.A. 88-62; 88-670, eff. 12-2-94.)

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