

AN ACT concerning revenue.

**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 Sections 27-25 and 27-30 and by adding Section 27-32 as follows:

(35 ILCS 200/27-25)

Sec. 27-25. Form of hearing notice. Taxes may be levied or imposed by the municipality or county in the special service area at a rate or amount of tax sufficient to produce revenues required to provide the special services. Prior to the first levy of taxes in the special service area, notice shall be given and a hearing shall be held under the provisions of Sections 27-30 and 27-35. For purposes of this Section the notice shall include:

- (a) The time and place of hearing;
- (b) The boundaries of the area by legal description and, where possible, by street location;
- (c) The permanent tax index number of each parcel located within the area;
- (d) The nature of the proposed special services to be provided within the special service area and a statement as to whether the proposed special services are for new

construction, maintenance, or other purposes;

(d-5) The proposed amount of the tax levy for special services for the initial year for which taxes will be levied within the special service area;

(e) A notification that all interested persons, including all persons owning taxable real property located within the special service area, will be given an opportunity to be heard at the hearing regarding the tax levy and an opportunity to file objections to the amount of the tax levy if the tax is a tax upon property; and

(f) The maximum rate of taxes to be extended within the special service area in any year and the maximum number of years taxes will be levied if a maximum number of years is to be established.

After the first levy of taxes within the special service area, taxes may continue to be levied in subsequent years without the requirement of an additional public hearing if the tax rate does not exceed the rate specified in the notice for the original public hearing and the taxes are not extended for a longer period than the number of years specified in the notice if a number of years is specified. Tax rates may be increased and the period specified may be extended, if notice is given and new public hearings are held in accordance with Sections 27-30 and 27-35.

(Source: P.A. 93-1013, eff. 8-24-04.)

(35 ILCS 200/27-30)

Sec. 27-30. Manner of notice. Prior to or within 60 days after the adoption of the ordinance proposing the establishment of a special service area the municipality or county shall fix a time and a place for a public hearing. The public hearing shall be held not less than 60 days after the adoption of the ordinance proposing the establishment of a special service area. Notice of the hearing shall be given by publication and mailing, except that notice of a public hearing to propose the establishment of a special service area for weather modification purposes may be given by publication only. Notice by publication shall be given by publication at least once not less than 15 days prior to the hearing in a newspaper of general circulation within the municipality or county. Notice by mailing shall be given by depositing the notice in the United States mails addressed to the person or persons in whose name the general taxes for the last preceding year were paid on each property lying within the special service area. A notice shall be mailed not less than 10 days prior to the time set for the public hearing. In the event taxes for the last preceding year were not paid, the notice shall be sent to the person last listed on the tax rolls prior to that year as the owner of the property.

(Source: P.A. 82-282; 88-455.)

(35 ILCS 200/27-32 new)

Sec. 27-32. More than 5% increase; hearing. If, in any year other than the initial levy year, the estimated special service area tax levy is more than 105% of the amount extended for special service area purposes for the preceding levy year, notice shall be given and a hearing held on the reason for the increase. Notice of the hearing shall be given in accordance with the Open Meetings Act. A meeting open to the public and convened in a location convenient to property included within the boundaries of the special service area is considered a hearing for purposes of this Section. The hearing may be held prior to the adoption of the proposed ordinance to adopt the annual levy of the special service area, but not more than 30 days prior to the adoption of the ordinance, or at the same time the proposed ordinance to adopt the annual levy of the special service area is considered.