

AN ACT concerning local government.

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

Section 5. The Election Code is amended by changing Section 28-1 as follows:

(10 ILCS 5/28-1) (from Ch. 46, par. 28-1)

Sec. 28-1. The initiation and submission of all public questions to be voted upon by the electors of the State or of any political subdivision or district or precinct or combination of precincts shall be subject to the provisions of this Article.

Questions of public policy which have any legal effect shall be submitted to referendum only as authorized by a statute which so provides or by the Constitution. Advisory questions of public policy shall be submitted to referendum pursuant to Section 28-5 or pursuant to a statute which so provides.

The method of initiating the submission of a public question shall be as provided by the statute authorizing such public question, or as provided by the Constitution.

All public questions shall be initiated, submitted and printed on the ballot in the form required by Section 16-7 of this Act, except as may otherwise be specified in the statute

authorizing a public question.

Whenever a statute provides for the initiation of a public question by a petition of electors, the provisions of such statute shall govern with respect to the number of signatures required, the qualifications of persons entitled to sign the petition, the contents of the petition, the officer with whom the petition must be filed, and the form of the question to be submitted. If such statute does not specify any of the foregoing petition requirements, the corresponding petition requirements of Section 28-6 shall govern such petition.

Irrespective of the method of initiation, not more than 3 public questions other than (a) back door referenda, (b) referenda to determine whether a disconnection may take place where a city coterminous with a township is proposing to annex territory from an adjacent township, (c) referenda held under the provisions of the Property Tax Extension Limitation Law in the Property Tax Code, (d) referenda held under Section 2-3002 of the Counties Code, or (e) referenda held under Article 22, 23, or 29 of the Township Code may be submitted to referendum with respect to a political subdivision at the same election.

If more than 3 propositions are timely initiated or certified for submission at an election with respect to a political subdivision, the first 3 validly initiated, by the filing of a petition or by the adoption of a resolution or ordinance of a political subdivision, as the case may be, shall be printed on the ballot and submitted at that election.

However, except as expressly authorized by law not more than one proposition to change the form of government of a municipality pursuant to Article VII of the Constitution may be submitted at an election. If more than one such proposition is timely initiated or certified for submission at an election with respect to a municipality, the first validly initiated shall be the one printed on the ballot and submitted at that election.

No public question shall be submitted to the voters of a political subdivision at any regularly scheduled election at which such voters are not scheduled to cast votes for any candidates for nomination for, election to or retention in public office, except that if, in any existing or proposed political subdivision in which the submission of a public question at a regularly scheduled election is desired, the voters of only a portion of such existing or proposed political subdivision are not scheduled to cast votes for nomination for, election to or retention in public office at such election, but the voters in one or more other portions of such existing or proposed political subdivision are scheduled to cast votes for nomination for, election to or retention in public office at such election, the public question shall be voted upon by all the qualified voters of the entire existing or proposed political subdivision at the election.

Not more than 3 advisory public questions may be submitted to the voters of the entire state at a general election. If

more than 3 such advisory propositions are initiated, the first 3 timely and validly initiated shall be the questions printed on the ballot and submitted at that election; provided however, that a question for a proposed amendment to Article IV of the Constitution pursuant to Section 3, Article XIV of the Constitution, or for a question submitted under the Property Tax Cap Referendum Law, shall not be included in the foregoing limitation.

Notwithstanding any other provision of law, a community mental health public question may not be placed on the 2024 primary or general election ballot or on the 2025 consolidated election ballots in the same township where a community mental health public question was approved on the 2022 general election ballot.

(Source: P.A. 103-565, eff. 11-17-23.)

Section 10. The Property Tax Code is amended by changing Sections 15-125 and 18-103 and by adding Section 18-184.21 as follows:

(35 ILCS 200/15-125)

Sec. 15-125. Parking areas.

(a) Parking areas, not leased or used for profit other than those lease or rental agreements subject to subsection (b) of this Section, when used as a part of a use for which an exemption is provided by this Code and owned by any school

district, non-profit hospital, school, or religious or charitable institution which meets the qualifications for exemption, are exempt.

(b) Parking areas owned by any religious institution that meets the qualifications for exemption, when leased or rented to a mass transportation entity for the limited free parking of the commuters of the mass transportation entity, are exempt.

(c) Parking areas owned by any religious institution that meets the qualifications for exemption, when leased or rented to a municipality for the purpose of providing free public parking, are exempt, so long as the lease is for no more than nominal consideration. For purposes of this Section, maintenance and insurance of the parking areas by the municipality shall be considered nominal consideration.

(d) Parking areas that are owned by a non-profit trust fund, a non-profit labor union, or a 501(c)(2) entity controlled by a non-profit trust fund or non-profit labor union and that are used primarily for parking for an educational trade school described in Section 15-37 are exempt.

(Source: P.A. 100-455, eff. 8-25-17.)

(35 ILCS 200/18-103)

Sec. 18-103. General Community Mental Health Act Validation Law. On and after January 1, 1994 and on or before

the effective date of this amendatory Act of the 103rd General Assembly ~~the effective date of this amendatory Act of the 103rd General Assembly~~, the provisions of the Truth in Taxation Law are subject to the Community Mental Health Act, Section 5-25025 of the Counties Code, the Community Care for Persons with Developmental Disabilities Act, and those referenda under those Acts authorizing and creating boards and levies. The purpose of this Section is to validate boards and levies created on or after January 1, 1994 and on or before the effective date of this amendatory Act of the 103rd General Assembly ~~the effective date of this amendatory Act of the 103rd General Assembly~~ that relied on conflicting referenda language contained in the Community Mental Health Act, the Counties Code, and the Community Care for Persons with Developmental Disabilities Act.

(Source: P.A. 102-839, eff. 5-13-22; 103-565, eff. 11-17-23.)

(35 ILCS 200/18-184.21 new)

Sec. 18-184.21. Special service area; tax increment allocation redevelopment project area abatement.

(a) In counties with 3,000,000 or more inhabitants, a non-home rule municipality may, by ordinance, order the county clerk to retroactively abate any portion of its tax year 2023 property taxes on property that is within the municipality and that is also located within a special service area and a redevelopment project area created pursuant to the Tax

Increment Allocation Redevelopment Act if the following requirements are met:

(1) the special service area consists of a single tax parcel;

(2) the non-home rule municipality has, at any time, adopted an abatement ordinance covering the property for the 2023 tax levy; and

(3) the county clerk extended taxes against the property for tax year 2023 that are collectable in 2024.

(b) The county clerk shall reextend the 2023 rate against the property pursuant to the abatement ordinance described in this Section and shall issue the reextended rate to the county treasurer.

(c) Notwithstanding the provisions of Section 21-25, the county treasurer shall reissue a revised tax bill for the property pursuant to subsection (b), and penalties and interest shall be waived for a period of 30 days from the time the county treasurer reissues the revised tax bill.

(d) This Section is repealed on January 1, 2026.

Section 15. The Community Care for Persons with Developmental Disabilities Act is amended by changing Section 1.2 as follows:

(50 ILCS 835/1.2) (was 55 ILCS 105/1.2)

Sec. 1.2. Petition for submission to referendum by

electors.

(a) Whenever a petition for submission to referendum by the electors which requests the establishment and maintenance of facilities or services for the benefit of its residents with a developmental disability and the levy of an annual tax not to exceed 0.1% upon all the taxable property in the governmental unit at the value thereof, as equalized or assessed by the Department of Revenue, is signed by electors of the governmental unit equal in number to at least 10% of the total votes cast for the office that received the greatest total number of votes at the last preceding general election of the governmental unit and is presented to the county clerk, the clerk shall certify the proposition to the proper election authorities for submission at the governmental unit's next general election. The proposition shall be in substantially the following form:

Shall (governmental unit) levy an annual tax not to exceed 0.1% upon the equalized assessed value of all taxable property in (governmental unit) for the purposes of establishing and maintaining facilities or services for the benefit of its residents who are persons with intellectual or developmental disabilities and who are not eligible to participate in any program provided under Article 14 of the School Code, 105 ILCS 5/14-1.01 et seq., including contracting for those facilities or services with any privately or publicly operated entity that

provides those facilities or services either in or out of (governmental unit)?

(b) If a majority of the votes cast upon the proposition are in favor thereof, such tax levy shall be authorized and the governmental unit shall levy a tax not to exceed the rate set forth in Section 1 of this Act.

(c) If the governmental unit is also subject to the Property Tax Extension Limitation Law, then the proposition shall also comply with the Property Tax Extension Limitation Law. Notwithstanding any provision of this subsection, any referendum imposing an annual tax on or after January 1, 1994 and prior to the effective date of this amendatory Act of the 103rd General Assembly ~~the effective date of this amendatory Act of the 103rd General Assembly~~ that complies with this Section is hereby validated.

(Source: P.A. 102-839, eff. 5-13-22; 103-565, eff. 11-17-23.)

Section 20. The Counties Code is amended by changing Section 5-25025 as follows:

(55 ILCS 5/5-25025) (from Ch. 34, par. 5-25025)

Sec. 5-25025. Mental health program. If the county board of any county having a population of less than 1,000,000 inhabitants and maintaining a county health department under this Division desires the inclusion of a mental health program in that county health department and the authority to levy the

tax provided for in subsection (c) of this Section, the county board shall certify that question to the proper election officials, who shall submit the proposition at an election in accordance with the general election law. The proposition shall be in substantially the following form:

-----

Shall .....County include  
a mental health program in the YES  
county health department, and  
levy an annual tax of not to exceed -----  
.05% of the value of all taxable  
property for use for mental health  
purposes by the county health NO  
department?

-----

If a majority of the electors voting at that election vote in favor of the proposition, the county board may include the mental health program in the county health department and may, annually, levy the additional tax for mental health purposes. All mental health facilities provided shall be available to all citizens of the county, but the county health board may vary any charges for services according to ability to pay.

If the county is also subject to the Property Tax Extension Limitation Law, then the proposition shall also comply with the Property Tax Extension Limitation Law. Notwithstanding any provision of this Section, any referendum

imposing an annual tax on or after January 1, 1994 and prior to the effective date of this amendatory Act of the 103rd General Assembly ~~the effective date of this amendatory Act of the 103rd General Assembly~~ that complies with this Section is hereby validated.

When the inclusion of a mental health program has been approved:

(a) To the extent practicable, at least one member of the County Board of Health, under Section 5-25012, shall be a person certified by The American Board of Psychiatry and Neurology professionally engaged in the field of mental health and licensed to practice medicine in the State, unless there is no such qualified person in the county.

(b) The president or chairman of the county board of health shall appoint a mental health advisory board composed of not less than 9 nor more than 15 members who have special knowledge and interest in the field of mental health. Initially, 1/3 of the board members shall be appointed for terms of one year, 1/3 for 2 years and 1/3 for 3 years. Thereafter, all terms shall be for 3 years. This advisory board shall meet at least twice each year and provide counsel, direction and advice to the county board of health in the field of mental health.

(c) The county board may levy, in excess of the statutory limit and in addition to the taxes permitted under Sections 5-25003, 5-25004 and 5-25010, an additional annual tax of not

more than .05% of the value, as equalized or assessed by the Department of Revenue, of all taxable property within the county which tax shall be levied and collected as provided in Section 5-25010 but held in the County Health Fund of the county treasury for use for mental health purposes. These funds may be used to provide care and treatment in public and private mental health facilities.

(d) When a mental health program has been included in a county health department pursuant to this Section, the county board may obtain the authority to levy a tax for mental health purposes in addition to the tax authorized by the preceding paragraphs of this Section but not in excess of an additional .05% of the value, as equalized or assessed by the Department of Revenue, of all taxable property in the county by following the procedure set out in Section 5-25003 except that the proposition shall be in substantially the following form:

-----

Shall.... county levy, in excess	
of the statutory limit, an additional	YES
annual tax of not to exceed .05% for	-----
use for mental health purposes by the	NO
county health department?	

-----

If the majority of all the votes cast on the proposition in the county is in favor thereof, the county board shall levy such tax annually. The levy and collection of this tax shall be

as provided in Section 5-25010 but the tax shall be held in the County Health Fund of the county treasury for use, with that levied pursuant to paragraph (c), for mental health purposes. (Source: P.A. 102-839, eff. 5-13-22; 103-565, eff. 11-17-23.)

Section 30. The Community Mental Health Act is amended by changing Section 7 as follows:

(405 ILCS 20/7) (from Ch. 91 1/2, par. 307)

Sec. 7. When the petition provided for in Section 6 is presented to the clerk of the governmental unit requesting the establishment and maintenance of such mental health facilities and services for residents of the community and the levy of such an annual tax therefor, the clerk of the governmental unit shall certify to the proper election officials the proposition for the levy of such tax which shall be submitted at a regular election in accordance with the general election law. The proposition shall be in substantially the following form:

-----

Shall.....	
(governmental unit) establish and	
maintain community mental health	YES
facilities and services including	
facilities and services for the	-----
person with a developmental	

disability or a substance NO  
use disorder and levy therefor an  
annual tax of not to exceed .15%?

-----  
In addition to certification of the question, the clerk of the governmental unit shall prepare and submit to the proper elected officials the following language which shall have printed thereon, but not as part of the proposition submitted, only the following supplemental information (which shall be supplied to the election authority by the taxing district) in substantially the following form:

(1) The approximate amount of taxes extendable at the most recently extended limiting rate is \$...., and the approximate amount of taxes extendable if the proposition is approved is \$....

(2) For the .... (insert the first levy year for which the new rate or increase limiting rate will be applicable) levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of \$100,000 is estimated to be \$....

If a proposition contains the language in substantially the form provided in paragraphs (1) and (2), the referendum is valid notwithstanding any other provision of the law. Notwithstanding any provision of this Section, any referendum imposing an annual tax on or after January 1, 1994 and prior to

the effective date of this amendatory Act of the 103rd General Assembly that complies with this Section is hereby validated.

If a majority of all the votes cast upon the proposition are in favor thereof, the governing body of such governmental unit shall establish and maintain such community mental health facilities and services and shall annually levy such tax. Thereafter, the governing body shall in the annual appropriation bill appropriate from such funds such sum or sums of money as may be deemed necessary, based upon the community mental health board's budget, the board's annual mental health report, and the board's plan to defray necessary expenses and liabilities in providing for such community mental health facilities and services.

Nothing in this Section prevents a governmental unit from levying less than the amount approved by the voters via referendum in any given year or varying the amount levied from year to year as approved by the governmental unit.

(Source: P.A. 103-592, eff. 6-7-24.)

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