



## Bill Text: IL SB2504 | 2025-2026 | 104th General Assembly | Introduced

### Illinois Senate Bill 2504

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**Bill Title:** Amends the Property Tax Code. Provides that, in counties with a population of less than 50,000, the offices of township assessor and multi-township assessor are abolished upon the expiration of the term of a township assessor or multi-township assessor. Provides that the county assessor in a county with a population of less than 50,000 shall assume all the rights, powers, duties, assets, property, liabilities, obligations, and responsibilities of township assessors or multi-township assessors within the county. Amends the Dissolution of Townships in McHenry County Article of the Township Code. Renames the Article and makes it applicable to all counties under township organization. Provides that, upon petition of at least 5% of the voters in the township election immediately preceding the petition, the township board and corporate authorities of the municipality shall certify the question to the election authority and the authority shall cause to be submitted to the voters of the township and municipality at the next election a referendum to discontinue the township and to transfer all the rights, powers, duties, assets, property, liabilities, obligations, and responsibilities of the township to the municipality. Provides that, upon petition of at least 5% of the voters in the township election immediately preceding the petition in each adjacent township subject to proposed consolidation, each township board shall certify and cause to be submitted to the voters of the township, at the next election or consolidated election, a proposition to consolidate the existing townships. Amends the Counties Code and the Motor Fuel Tax Law making conforming changes.

**Spectrum:** Partisan Bill (Democrat 1-0)

**Status:** *(Introduced)* 2025-03-04 - Assigned to Executive [SB2504 Detail]

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104TH GENERAL ASSEMBLY  
State of Illinois  
2025 and 2026  
SB2504

Introduced 2/7/2025, by Sen. Suzy Glowiak Hilton

**SYNOPSIS AS INTRODUCED:**

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Amends the Property Tax Code. Provides that, in counties with a population of less than 50,000, the offices of township assessor and multi-township assessor are abolished upon the expiration of the term of a township assessor or multi-township assessor. Provides that the county assessor in a county with a population of less than 50,000 shall assume all the rights, powers, duties, assets, property, liabilities, obligations, and responsibilities of township assessors or multi-township assessors within the county. Amends the Dissolution of Townships in McHenry County Article of the Township Code. Renames the Article and makes it applicable to all counties under township organization. Provides that, upon petition of at least 5% of the voters in the township election immediately preceding the petition, the township board and corporate authorities of the municipality shall certify the question to the election authority and the authority shall cause to be submitted to the voters of the township and municipality at the next election a referendum to discontinue the township and to transfer all the rights, powers, duties,

assets, property, liabilities, obligations, and responsibilities of the township to the municipality. Provides that, upon petition of at least 5% of the voters in the township election immediately preceding the petition in each adjacent township subject to proposed consolidation, each township board shall certify and cause to be submitted to the voters of the township, at the next election or consolidated election, a proposition to consolidate the existing townships. Amends the Counties Code and the Motor Fuel Tax Law making conforming changes.

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**A BILL FOR**

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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 Property Tax Code is amended by adding  
5 Section 2-85 as follows:

6 (35 ILCS 200/2-85 new)

7 Sec. 2-85. Counties with a population of less than 50,000.

8 (a) In counties with a population of less than 50,000, the  
9 offices of township assessor and multi-township assessor are  
10 abolished upon the expiration of the term of a township  
11 assessor or multi-township assessor.

12 (b) The county assessor in a county with a population of  
13 less than 50,000 shall assume all the rights, powers, duties,  
14 assets, property, liabilities, obligations, and  
15 responsibilities of township assessors or multi-township  
16 assessors within the county.

17 (c) No later than the beginning of December of the year  
18 immediately preceding the year the offices are abolished, the  
19 township assessor and multi-township assessors in a county  
20 with a population of less than 50,000 shall deliver all public  
21 records, as defined in the Local Records Act, relating to the  
22 assessment of the township to the county assessor. The  
23 township supervisors within the county shall transfer to the

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1 county treasurer all funds relating to or budgeted for  
2 purposes of township assessments. All accounts or tax moneys  
3 for township assessment shall be paid to the county assessor

4 on or before the date the township assessor or multi-township  
5 assessor is abolished.

6 Section 10. The Motor Fuel Tax Law is amended by changing  
7 Section 8 as follows:

8 (35 ILCS 505/8) (from Ch. 120, par. 424)

9 Sec. 8. Distribution of proceeds of tax. Except as  
10 provided in subsection (a-1) of this Section, Section 8a,  
11 subdivision (h)(1) of Section 12a, Section 13a.6, and items  
12 13, 14, 15, and 16 of Section 15, all money received by the  
13 Department under this Act, including payments made to the  
14 Department by member jurisdictions participating in the  
15 International Fuel Tax Agreement, shall be deposited into a  
16 special fund in the State treasury, to be known as the Motor  
17 Fuel Tax Fund, and shall be used as follows:

18 (a) 2 1/2 cents per gallon of the tax collected on special  
19 fuel under paragraph (b) of Section 2 and Section 13a of this  
20 Act shall be transferred to the State Construction Account  
21 Fund in the State Treasury; the remainder of the tax collected  
22 on special fuel under paragraph (b) of Section 2 and Section  
23 13a of this Act shall be deposited into the Road Fund;

24 (a-1) Beginning on July 1, 2019, an amount equal to the

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1 amount of tax collected under subsection (a) of Section 2 and  
2 Section 13a as a result of the increase in the tax rate under  
3 subsection (a) of Section 2 authorized by Public Act 101-32  
4 shall be deposited each month into the Transportation Renewal  
5 Fund; provided, however, that the amount that represents the  
6 part (b) portion of the rate under Section 13a shall be  
7 deposited each month into the Motor Fuel Tax Fund and the  
8 Transportation Renewal Fund in the same proportion as the  
9 amount collected under subsection (a) of Section 2;

10 (b) \$420,000 shall be transferred each month to the State  
11 Boating Act Fund to be used by the Department of Natural  
12 Resources for the purposes specified in Article X of the Boat  
13 Registration and Safety Act;

14 (c) \$3,500,000 shall be transferred each month to the  
15 Grade Crossing Protection Fund to be used as follows: not less  
16 than \$12,000,000 each fiscal year shall be used for the  
17 construction or reconstruction of rail highway grade  
18 separation structures; \$5,500,000 in fiscal year 2022 and each  
19 fiscal year thereafter shall be transferred to the  
20 Transportation Regulatory Fund and shall be used to pay the  
21 cost of administration of the Illinois Commerce Commission's

22 railroad safety program in connection with its duties under  
23 subsection (3) of Section 18c-7401 of the Illinois Vehicle  
24 Code, with the remainder to be used by the Department of  
25 Transportation upon order of the Illinois Commerce Commission,  
26 to pay that part of the cost apportioned by such Commission to

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1 the State to cover the interest of the public in the use of  
2 highways, roads, streets, or pedestrian walkways in the county  
3 highway system, township and district road system, or  
4 municipal street system as defined in the Illinois Highway  
5 Code, as the same may from time to time be amended, for  
6 separation of grades, for installation, construction or  
7 reconstruction of crossing protection or reconstruction,  
8 alteration, relocation including construction or improvement  
9 of any existing highway necessary for access to property or  
10 improvement of any grade crossing and grade crossing surface  
11 including the necessary highway approaches thereto of any  
12 railroad across the highway or public road, or for the  
13 installation, construction, reconstruction, or maintenance of  
14 safety treatments to deter trespassing or a pedestrian walkway  
15 over or under a railroad right-of-way, as provided for in and  
16 in accordance with Section 18c-7401 of the Illinois Vehicle  
17 Code. The Commission may order up to \$2,000,000 per year in  
18 Grade Crossing Protection Fund moneys for the improvement of  
19 grade crossing surfaces and up to \$300,000 per year for the  
20 maintenance and renewal of 4-quadrant gate vehicle detection  
21 systems located at non-high speed rail grade crossings. In  
22 entering orders for projects for which payments from the Grade  
23 Crossing Protection Fund will be made, the Commission shall  
24 account for expenditures authorized by the orders on a cash  
25 rather than an accrual basis. For purposes of this requirement  
26 an "accrual basis" assumes that the total cost of the project

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1 is expended in the fiscal year in which the order is entered,  
2 while a "cash basis" allocates the cost of the project among  
3 fiscal years as expenditures are actually made. To meet the  
4 requirements of this subsection, the Illinois Commerce  
5 Commission shall develop annual and 5-year project plans of  
6 rail crossing capital improvements that will be paid for with  
7 moneys from the Grade Crossing Protection Fund. The annual

project plan shall identify projects for the succeeding fiscal year and the 5-year project plan shall identify projects for the 5 directly succeeding fiscal years. The Commission shall submit the annual and 5-year project plans for this Fund to the Governor, the President of the Senate, the Senate Minority Leader, the Speaker of the House of Representatives, and the Minority Leader of the House of Representatives on the first Wednesday in April of each year;

(d) of the amount remaining after allocations provided for in subsections (a), (a-1), (b), and (c), a sufficient amount shall be reserved to pay all of the following:

(1) the costs of the Department of Revenue in administering this Act;

(2) the costs of the Department of Transportation in performing its duties imposed by the Illinois Highway Code for supervising the use of motor fuel tax funds apportioned to municipalities, counties and road districts;

(3) refunds provided for in Section 13, refunds for

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overpayment of decal fees paid under Section 13a.4 of this Act, and refunds provided for under the terms of the International Fuel Tax Agreement referenced in Section 14a;

(4) from October 1, 1985 until June 30, 1994, the administration of the Vehicle Emissions Inspection Law, which amount shall be certified monthly by the Environmental Protection Agency to the State Comptroller and shall promptly be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund, and for the period July 1, 1994 through June 30, 2000, one-twelfth of \$25,000,000 each month, for the period July 1, 2000 through June 30, 2003, one-twelfth of \$30,000,000 each month, and \$15,000,000 on July 1, 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000 on each July 1 and October 1, or as soon thereafter as may be practical, during the period July 1, 2004 through June 30, 2012, and \$30,000,000 on June 1, 2013, or as soon thereafter as may be practical, and \$15,000,000 on July 1 and October 1, or as soon thereafter as may be practical, during the period of July 1, 2013 through June 30, 2015, for the administration of the Vehicle Emissions Inspection Law of 2005, to be transferred by the State Comptroller

24 and Treasurer from the Motor Fuel Tax Fund into the  
25 Vehicle Inspection Fund;  
26 (4.5) beginning on July 1, 2019, the costs of the

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1 Environmental Protection Agency for the administration of  
2 the Vehicle Emissions Inspection Law of 2005 shall be  
3 paid, subject to appropriation, from the Motor Fuel Tax  
4 Fund into the Vehicle Inspection Fund; beginning in 2019,  
5 no later than December 31 of each year, or as soon  
6 thereafter as practical, the State Comptroller shall  
7 direct and the State Treasurer shall transfer from the  
8 Vehicle Inspection Fund to the Motor Fuel Tax Fund any  
9 balance remaining in the Vehicle Inspection Fund in excess  
10 of \$2,000,000;  
11 (5) amounts ordered paid by the Court of Claims; and  
12 (6) payment of motor fuel use taxes due to member  
13 jurisdictions under the terms of the International Fuel  
14 Tax Agreement. The Department shall certify these amounts  
15 to the Comptroller by the 15th day of each month; the  
16 Comptroller shall cause orders to be drawn for such  
17 amounts, and the Treasurer shall administer those amounts  
18 on or before the last day of each month;  
19 (e) after allocations for the purposes set forth in  
20 subsections (a), (a-1), (b), (c), and (d), the remaining  
21 amount shall be apportioned as follows:  
22 (1) Until January 1, 2000, 58.4%, and beginning  
23 January 1, 2000, 45.6% shall be deposited as follows:  
24 (A) 37% into the State Construction Account Fund,  
25 and  
26 (B) 63% into the Road Fund, \$1,250,000 of which

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1 shall be reserved each month for the Department of  
2 Transportation to be used in accordance with the  
3 provisions of Sections 6-901 through 6-906 of the  
4 Illinois Highway Code;  
5 (2) Until January 1, 2000, 41.6%, and beginning  
6 January 1, 2000, 54.4% shall be transferred to the  
7 Department of Transportation to be distributed as follows:  
8 (A) 49.10% to the municipalities of the State,  
9 (B) 16.74% to the counties of the State having

10 1,000,000 or more inhabitants,  
11 (C) 18.27% to the counties of the State having  
12 less than 1,000,000 inhabitants,  
13 (D) 15.89% to the road districts of the State.  
14 If a township is dissolved under Article 24 of the  
15 Township Code, the county in which the township lies  
16 ~~McHenry County~~ shall receive any moneys that would have  
17 been distributed to the township under this subparagraph,  
18 except that a municipality that assumes the powers and  
19 responsibilities of a road district under paragraph (6) of  
20 Section 24-35 of the Township Code shall receive any  
21 moneys that would have been distributed to the township in  
22 a percent equal to the area of the dissolved road district  
23 or portion of the dissolved road district over which the  
24 municipality assumed the powers and responsibilities  
25 compared to the total area of the dissolved township. The  
26 moneys received under this subparagraph shall be used in

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1 the geographic area of the dissolved township. If a  
2 township is reconstituted as provided under Section 24-45  
3 of the Township Code, the county in which the township or a  
4 municipality lies ~~McHenry County or a municipality~~ shall  
5 no longer be distributed moneys under this subparagraph.

6 As soon as may be after the first day of each month, the  
7 Department of Transportation shall allot to each municipality  
8 its share of the amount apportioned to the several  
9 municipalities which shall be in proportion to the population  
10 of such municipalities as determined by the last preceding  
11 municipal census if conducted by the Federal Government or  
12 Federal census. If territory is annexed to any municipality  
13 subsequent to the time of the last preceding census the  
14 corporate authorities of such municipality may cause a census  
15 to be taken of such annexed territory and the population so  
16 ascertained for such territory shall be added to the  
17 population of the municipality as determined by the last  
18 preceding census for the purpose of determining the allotment  
19 for that municipality. If the population of any municipality  
20 was not determined by the last Federal census preceding any  
21 apportionment, the apportionment to such municipality shall be  
22 in accordance with any census taken by such municipality. Any  
23 municipal census used in accordance with this Section shall be  
24 certified to the Department of Transportation by the clerk of  
25 such municipality, and the accuracy thereof shall be subject

26 to approval of the Department which may make such corrections

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1 as it ascertains to be necessary.

2 As soon as may be after the first day of each month, the  
3 Department of Transportation shall allot to each county its  
4 share of the amount apportioned to the several counties of the  
5 State as herein provided. Each allotment to the several  
6 counties having less than 1,000,000 inhabitants shall be in  
7 proportion to the amount of motor vehicle license fees  
8 received from the residents of such counties, respectively,  
9 during the preceding calendar year. The Secretary of State  
10 shall, on or before April 15 of each year, transmit to the  
11 Department of Transportation a full and complete report  
12 showing the amount of motor vehicle license fees received from  
13 the residents of each county, respectively, during the  
14 preceding calendar year. The Department of Transportation  
15 shall, each month, use for allotment purposes the last such  
16 report received from the Secretary of State.

17 As soon as may be after the first day of each month, the  
18 Department of Transportation shall allot to the several  
19 counties their share of the amount apportioned for the use of  
20 road districts. The allotment shall be apportioned among the  
21 several counties in the State in the proportion which the  
22 total mileage of township or district roads in the respective  
23 counties bears to the total mileage of all township and  
24 district roads in the State. Funds allotted to the respective  
25 counties for the use of road districts therein shall be  
26 allocated to the several road districts in the county in the

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1 proportion which the total mileage of such township or  
2 district roads in the respective road districts bears to the  
3 total mileage of all such township or district roads in the  
4 county. After July 1 of any year prior to 2011, no allocation  
5 shall be made for any road district unless it levied a tax for  
6 road and bridge purposes in an amount which will require the  
7 extension of such tax against the taxable property in any such  
8 road district at a rate of not less than either .08% of the  
9 value thereof, based upon the assessment for the year  
10 immediately prior to the year in which such tax was levied and  
11 as equalized by the Department of Revenue or, in DuPage



12 County, an amount equal to or greater than \$12,000 per mile of  
13 road under the jurisdiction of the road district, whichever is  
14 less. Beginning July 1, 2011 and each July 1 thereafter, an  
15 allocation shall be made for any road district if it levied a  
16 tax for road and bridge purposes. In counties other than  
17 DuPage County, if the amount of the tax levy requires the  
18 extension of the tax against the taxable property in the road  
19 district at a rate that is less than 0.08% of the value  
20 thereof, based upon the assessment for the year immediately  
21 prior to the year in which the tax was levied and as equalized  
22 by the Department of Revenue, then the amount of the  
23 allocation for that road district shall be a percentage of the  
24 maximum allocation equal to the percentage obtained by  
25 dividing the rate extended by the district by 0.08%. In DuPage  
26 County, if the amount of the tax levy requires the extension of

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1 the tax against the taxable property in the road district at a  
2 rate that is less than the lesser of (i) 0.08% of the value of  
3 the taxable property in the road district, based upon the  
4 assessment for the year immediately prior to the year in which  
5 such tax was levied and as equalized by the Department of  
6 Revenue, or (ii) a rate that will yield an amount equal to  
7 \$12,000 per mile of road under the jurisdiction of the road  
8 district, then the amount of the allocation for the road  
9 district shall be a percentage of the maximum allocation equal  
10 to the percentage obtained by dividing the rate extended by  
11 the district by the lesser of (i) 0.08% or (ii) the rate that  
12 will yield an amount equal to \$12,000 per mile of road under  
13 the jurisdiction of the road district.

14 Prior to 2011, if any road district has levied a special  
15 tax for road purposes pursuant to Sections 6-601, 6-602, and  
16 6-603 of the Illinois Highway Code, and such tax was levied in  
17 an amount which would require extension at a rate of not less  
18 than .08% of the value of the taxable property thereof, as  
19 equalized or assessed by the Department of Revenue, or, in  
20 DuPage County, an amount equal to or greater than \$12,000 per  
21 mile of road under the jurisdiction of the road district,  
22 whichever is less, such levy shall, however, be deemed a  
23 proper compliance with this Section and shall qualify such  
24 road district for an allotment under this Section. Beginning  
25 in 2011 and thereafter, if any road district has levied a  
26 special tax for road purposes under Sections 6-601, 6-602, and

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1 6-603 of the Illinois Highway Code, and the tax was levied in  
2 an amount that would require extension at a rate of not less  
3 than 0.08% of the value of the taxable property of that road  
4 district, as equalized or assessed by the Department of  
5 Revenue or, in DuPage County, an amount equal to or greater  
6 than \$12,000 per mile of road under the jurisdiction of the  
7 road district, whichever is less, that levy shall be deemed a  
8 proper compliance with this Section and shall qualify such  
9 road district for a full, rather than proportionate, allotment  
10 under this Section. If the levy for the special tax is less  
11 than 0.08% of the value of the taxable property, or, in DuPage  
12 County if the levy for the special tax is less than the lesser  
13 of (i) 0.08% or (ii) \$12,000 per mile of road under the  
14 jurisdiction of the road district, and if the levy for the  
15 special tax is more than any other levy for road and bridge  
16 purposes, then the levy for the special tax qualifies the road  
17 district for a proportionate, rather than full, allotment  
18 under this Section. If the levy for the special tax is equal to  
19 or less than any other levy for road and bridge purposes, then  
20 any allotment under this Section shall be determined by the  
21 other levy for road and bridge purposes.

22 Prior to 2011, if a township has transferred to the road  
23 and bridge fund money which, when added to the amount of any  
24 tax levy of the road district would be the equivalent of a tax  
25 levy requiring extension at a rate of at least .08%, or, in  
26 DuPage County, an amount equal to or greater than \$12,000 per

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1 mile of road under the jurisdiction of the road district,  
2 whichever is less, such transfer, together with any such tax  
3 levy, shall be deemed a proper compliance with this Section  
4 and shall qualify the road district for an allotment under  
5 this Section.

6 In counties in which a property tax extension limitation  
7 is imposed under the Property Tax Extension Limitation Law,  
8 road districts may retain their entitlement to a motor fuel  
9 tax allotment or, beginning in 2011, their entitlement to a  
10 full allotment if, at the time the property tax extension  
11 limitation was imposed, the road district was levying a road  
12 and bridge tax at a rate sufficient to entitle it to a motor  
13 fuel tax allotment and continues to levy the maximum allowable

14 amount after the imposition of the property tax extension  
15 limitation. Any road district may in all circumstances retain  
16 its entitlement to a motor fuel tax allotment or, beginning in  
17 2011, its entitlement to a full allotment if it levied a road  
18 and bridge tax in an amount that will require the extension of  
19 the tax against the taxable property in the road district at a  
20 rate of not less than 0.08% of the assessed value of the  
21 property, based upon the assessment for the year immediately  
22 preceding the year in which the tax was levied and as equalized  
23 by the Department of Revenue or, in DuPage County, an amount  
24 equal to or greater than \$12,000 per mile of road under the  
25 jurisdiction of the road district, whichever is less.

26 As used in this Section, the term "road district" means

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1 any road district, including a county unit road district,  
2 provided for by the Illinois Highway Code; and the term  
3 "township or district road" means any road in the township and  
4 district road system as defined in the Illinois Highway Code.  
5 For the purposes of this Section, "township or district road"  
6 also includes such roads as are maintained by park districts,  
7 forest preserve districts and conservation districts. The  
8 Department of Transportation shall determine the mileage of  
9 all township and district roads for the purposes of making  
10 allotments and allocations of motor fuel tax funds for use in  
11 road districts.

12 Payment of motor fuel tax moneys to municipalities and  
13 counties shall be made as soon as possible after the allotment  
14 is made. The treasurer of the municipality or county may  
15 invest these funds until their use is required and the  
16 interest earned by these investments shall be limited to the  
17 same uses as the principal funds.

18 (Source: P.A. 102-16, eff. 6-17-21; 102-558, eff. 8-20-21;  
19 102-699, eff. 4-19-22; 103-8, eff. 6-7-23.)

20 Section 15. The Counties Code is amended by changing  
21 Section 5-1185 as follows:

22 (55 ILCS 5/5-1185)

23 Sec. 5-1185. Dissolution of townships ~~in McHenry County~~.

24 If a township ~~in McHenry County~~ dissolves as provided in

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1 Article 24 of the Township Code, ~~the county McHenry County~~

shall assume the powers, duties, and obligations of each dissolved township as provided in Article 24 of the Township Code.

(Source: P.A. 101-230, eff. 8-9-19; 102-558, eff. 8-20-21.)

Section 20. The Township Code is amended by changing the heading of Article 24 and Sections 22-10, 24-10, 24-15, 24-20, 24-25, 24-30, 24-35, 25-5, and 29-15 and by adding Section 22-5.1 as follows:

(60 ILCS 1/22-5.1 new)

Sec. 22-5.1. Consolidation Of Multiple Townships

Notwithstanding any other provision of law to the contrary, upon petition of at least 5% of the voters in the township election immediately preceding the petition in each adjacent township subject to proposed consolidation, each township board shall certify and cause to be submitted to the voters of the township, at the next election or consolidated election, a proposition to consolidate the existing townships into either: (i) a new township; or (ii) an existing township. Each petition shall include, but is not limited to:

.(1) the name of the proposed new consolidated township or the name of the existing township into which the township shall be consolidated;

.(2) a description of how each road district of a

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dissolving township shall comply with subsection (c) of Section 22-20 if a township shall be consolidating into an existing township;

.(3) the names of all townships that shall be consolidating and a description of the area of consolidation; and

.(4) the date of the general election at which the referendum shall be held.

For purposes of this Section, 3 or more townships are adjacent when each township shares a boundary with at least one of the other townships which are to be consolidated.

A signature on a petition shall not be valid or counted in considering the petition unless the petition complies with the form requirements and the date of each signature is less than 90 days before the last day for filing the petition. The statement of the person who circulates the petition must include an attestation (i) indicating the dates on which that sheet was circulated, (ii) indicating the first and last date on which that sheet was circulated, or (iii) certifying that

20 none of the signatures on the sheet was signed more than 90  
21 days before the last day for filing the petition. The petition  
22 shall be treated and the proposition certified in the manner  
23 provided by the general election law. After the proposition  
24 has been submitted to the electorate, the proposition shall  
25 not be resubmitted for 4 years.

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1 (60 ILCS 1/22-10)  
2 Sec. 22-10. Referendum.  
3 (a) Upon the adoption of resolutions under Section 22-5 by  
4 each township, or upon receipt of petitions under Section  
5 22-5.1 the township boards shall certify the question to the  
6 election authority and the authority shall cause to be  
7 submitted to the voters of each township at the general  
8 election specified in the resolutions a referendum to  
9 consolidate the townships. The referendum shall be  
10 substantially in the following form:  
11 Shall (names of townships) be consolidated into [a new  
12 township called (name of proposed consolidated  
13 township)/the township of (name of existing township)]?  
14 The votes shall be recorded as "Yes" or "No".  
15 The referendum is approved when a majority of the voters,  
16 in each of the affected townships, approve the referendum.  
17 (b) Before a referendum appears on the ballot under  
18 subsection (a), each township board shall publish a copy of  
19 the adopted resolution on the main page of the townships'  
20 websites, if any, and in a newspaper having a general  
21 circulation in each of the townships affected. The notice  
22 shall be published at least 30 days before the date of the  
23 general election in which the referendum will appear.  
24 Each township board shall additionally mail a copy of the  
25 adopted resolution, along with a copy of the referendum  
26 language and a list of all taxes levied for general township

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1 purposes in the affected townships, to every registered voter  
2 in each township affected. The notice shall be mailed at least  
3 30 days before the date of the general election in which the  
4 referendum will appear.  
5 (c) Notwithstanding any provision of law to the contrary,  
6 no tax rate may be extended for any fund of the consolidated

district for the first levy year of the consolidated district that exceeds any statutory maximum set forth for that fund, unless the referendum also conforms to the requirements of the Property Tax Extension Limitation Law or other statutory provision setting forth that limitation.

(Source: P.A. 100-107, eff. 1-1-18.)

(60 ILCS 1/Art. 24 heading)

ARTICLE 24. DISSOLUTION OF

TOWNSHIPS ~~IN MCHENRY COUNTY~~

(Source: P.A. 101-230, eff. 8-9-19.)

(60 ILCS 1/24-10)

Sec. 24-10. Definition. As used in this Article, "electors" means the registered voters of any single township ~~in McHenry County.~~

(Source: P.A. 101-230, eff. 8-9-19.)

(60 ILCS 1/24-15)

Sec. 24-15. Dissolving a township ~~in McHenry County.~~ By

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resolution, the board of trustees of any township ~~located in McHenry County~~ may submit a proposition to dissolve the township to the electors of that township at the election next following in accordance with the general election law. The ballot shall be as provided for in Section 24-30.

(Source: P.A. 101-230, eff. 8-9-19.)

(60 ILCS 1/24-20)

Sec. 24-20. Petition requirements; notice.

(a) Subject to the petition requirements of Section 28-3 of the Election Code, petitions for a referendum to dissolve a township ~~located in McHenry County~~ must be filed with the governing board of the township, the county board ~~of McHenry County,~~ and the ~~McHenry~~ County Clerk not less than 122 days prior to any election held throughout the township. Petitions must include:

(1) the name of the dissolving township;

(2) the date of dissolution; and

(3) signatures of a number of electors as follows: (A)

for any township, the number of signatures shall be the larger of (i) 5% of the total ballots cast in the township in the immediately preceding election that is of an election type comparable to the election for which the petition is being filed, or (ii) 250 signatures. All signatures gathered under this paragraph (3) must be signed within 180 days prior to the filing of a petition.

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1 (b) The proposed date of dissolution shall be at least 90  
2 days after the date of the election at which the referendum is  
3 to be voted upon.

4 (c) If a valid petition is filed under subsection (a),  
5 then the ~~McHenry~~ County Clerk shall, by publication in one or  
6 more newspapers of general circulation within the county and  
7 on the county's website, not less than 90 days prior to the  
8 election at which the referendum is to be voted on, give notice  
9 in substantially the following form:

10 NOTICE OF PETITION TO DISSOLVE (dissolving township).

11 Residents of (dissolving township) and  
~~McHenry~~ (County)  
12 are notified that a petition has been filed with  
13 (dissolving township) and ~~McHenry~~ (County) requesting a  
14 referendum to dissolve (dissolving township) on (date of  
15 dissolution) with all real and personal property, and any  
16 other assets, together with all personnel, contractual  
17 obligations, and liabilities being transferred to ~~McHenry~~  
18 County.

19 (Source: P.A. 101-230, eff. 8-9-19.)

20 (60 ILCS 1/24-30)

21 Sec. 24-30. Referendum; voting.

22 (a) Subject to the requirements of Section 16-7 of the  
23 Election Code, the referendum described in Section 24-25 shall  
24 be in substantially the following form on the ballot:

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1 -----  
2 Shall the (dissolving  
3 township), together with any road  
4 districts wholly within the YES  
5 boundaries of (dissolving  
6 township), be dissolved on (date -----  
7 of dissolution) with all of  
8 the township and road district  
9 property, assets, personnel, NO  
10 obligations, and liabilities being  
11 transferred to ~~McHenry~~ (County)?  
12 -----

13 (b) The referendum is approved when a majority of those  
14 voting in the election from the dissolving township approve

15 the referendum.  
16 (Source: P.A. 101-230, eff. 8-9-19.)  
17 (60 ILCS 1/24-35)  
18 Sec. 24-35. Dissolution; transfer of rights and duties.  
19 When the dissolution of a township has been approved under  
20 Section 24-30:  
21 (1) On or before the date of dissolution, all real and  
22 personal property, and any other assets, together with all  
23 personnel, contractual obligations, and liabilities of the  
24 dissolving township and road districts wholly within the  
25 boundaries of the dissolving township shall be transferred

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1 to ~~the McHenry~~ County. All funds of the dissolved township  
2 and dissolved road districts shall be used solely on  
3 behalf of the residents of the geographic area within the  
4 boundaries of the dissolved township.

5 After the transfer of property to the county under  
6 this paragraph, all park land, cemetery land, buildings,  
7 and facilities within the geographic area of the  
8 dissolving township must be utilized for the primary  
9 benefit of the geographic area of the dissolving township.  
10 Proceeds from the sale of the park land, cemetery land,  
11 buildings, or facilities after transfer to the county must  
12 be utilized for the sole benefit of the geographic area of  
13 the dissolved township.

14 (2) On the date of dissolution, the dissolving  
15 township is dissolved.

16 (3) On and after the date of dissolution, all rights  
17 and duties of the dissolved township may be exercised by  
18 the ~~McHenry~~ County Board solely on behalf of the residents  
19 of the geographic area within the boundaries of the  
20 dissolved township. The duties that may be exercised by  
21 the county include, but are not limited to, the  
22 administration of a dissolved township's general  
23 assistance program, maintenance and operation of a  
24 dissolved township's cemeteries, and the Chief County  
25 Assessment officer of ~~the McHenry~~ County exercising the  
26 duties of the township assessor.

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1 (4) The ~~McHenry~~ County Board shall not extend a



property tax levy that is greater than 90% of the property tax levy extended by the dissolved township or road districts for the duties taken on by ~~the McHenry~~ County. This property tax levy may not be extended outside the boundaries of the dissolved township. In all subsequent years, this levy shall be bound by the provisions of the Property Tax Extension Limitation Law.

A tax levy extended under this paragraph may be used for the purposes allowed by the statute authorizing the tax levy or to pay liabilities of the dissolved township or dissolved road districts that were transferred to the county under paragraph (1). The taxpayers within the boundaries of the dissolved township are responsible to pay any liabilities transferred to the county: the county shall reduce spending within the boundaries of the former township in the amount necessary to pay off any liabilities transferred to the county under paragraph (1) that are not covered by the assets enumerated in paragraph (1) or taxes under this paragraph.

(5) All road districts wholly within the boundaries of the dissolving township are dissolved on the date of dissolution of the dissolving township, and all powers and responsibilities of each road district are transferred to ~~the McHenry~~ County except as provided in paragraph (6).

(6) The county board ~~of McHenry County~~ shall give

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written notice to each municipality whose governing board meets within the boundaries of a dissolving township that the municipality may make an offer, on or before 60 days after the date of dissolution of the dissolving township, that the municipality will assume all of the powers and responsibilities of a road district or road districts wholly inside the dissolving township. The notice shall be sent to each municipality on or before 30 days after the date of dissolution of the township. Any eligible municipality may, with consent of its governing board, make an offer to assume all of the powers and responsibilities of the dissolving township's road district or road districts. A municipality may offer to assume the powers and responsibilities only for a limited period of time. If one or more offers are received by ~~the McHenry~~ County on or before 60 days after the date of dissolution of the dissolving township, the county board

18 ~~of McHenry County~~ shall select the best offer or offers  
19 that the board determines would be in the best interest  
20 and welfare of the affected resident population. If no  
21 municipality makes an offer or if no satisfactory offer is  
22 made, the powers and duties of the dissolving township's  
23 road district or road districts are retained by the  
24 ~~McHenry~~ County. The municipality that assumes the powers  
25 and duties of the dissolving township's road district or  
26 road districts shall not extend a road district property

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1 tax levy under Division 5 of Article 6 of the Illinois  
2 Highway Code that is greater than 90% of the road district  
3 property tax levy that was extended by the county on  
4 behalf of the dissolving township's road district or road  
5 districts for the duties taken on by the municipality.

6 (7) On the date of dissolution of the township or road  
7 district, elected and appointed township officers and road  
8 commissioners shall cease to hold office. An elected or  
9 appointed township official or township road commissioner  
10 shall not be compensated for any other duties performed  
11 after the dissolution of the township or road district  
12 that they represented. An elected township official or  
13 township road commissioner shall not have legal recourse  
14 relating to the ceasing of their elected or appointed  
15 positions upon the ceasing of their position.

16 (Source: P.A. 101-230, eff. 8-9-19.)

17 (60 ILCS 1/25-5)

18 Sec. 25-5. ~~Referendum Petition and referendum~~ to  
19 discontinue township organization. Upon the adoption of an  
20 ordinance or resolution of the county board, or upon the  
21 petition of at least 5% 10% of the ~~registered~~ voters in the  
22 township election immediately preceding the petition of each  
23 township of a county, as determined on the date registration  
24 closed before the regular election next preceding the last day  
25 on which the petition may be filed, that has adopted township

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1 organization, the county board shall certify and cause to be  
2 submitted to the voters of the county, at the next general  
3 election, the question of the continuance of township  
4 organization. A signature on a petition shall not be valid or

5 counted in considering the petition unless the form  
6 requirements are complied with and the date of each signature  
7 is less than 90 days before the last day for filing the  
8 petition. The statement of the person who circulates the  
9 petition must include an attestation (i) indicating the dates  
10 on which that sheet was circulated, (ii) indicating the first  
11 and last date on which that sheet was circulated, or (iii)  
12 certifying that none of the signatures on the sheet was signed  
13 more than 90 days before the last day for filing the petition.  
14 The proposition shall be substantially in the form:  
15        Shall township organization be continued in (name of  
16 county)?  
17 The votes shall be recorded as "Yes" or "No".  
18        The petition shall be treated and the proposition  
19 certified in the manner provided by the general election law.  
20 After the proposition has once been submitted to the  
21 electorate, the proposition shall not be resubmitted for 4  
22 years.  
23 (Source: P.A. 89-235, eff. 8-4-95; 90-112, eff. 1-1-98.)  
24        (60 ILCS 1/29-15)  
25        Sec. 29-15. Referendum for cessation of township. Upon the

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1 adoption of resolutions under Section 29-5 by both the  
2 township and municipality, or upon petition of at least 5% of  
3 the voters in the township election immediately preceding the  
4 petition. the township board and corporate authorities of the  
5 municipality shall certify the question to the election  
6 authority and the authority shall cause to be submitted to the  
7 voters of the township and municipality at the next election a  
8 referendum to discontinue the township and to transfer all the  
9 rights, powers, duties, assets, property, liabilities,  
10 obligations, and responsibilities of the township to the  
11 municipality. The referendum shall be substantially in the  
12 following form:  
13        Shall the Township of (name of township) cease?  
14        The votes shall be recorded as "Yes" or "No". The  
15 referendum is approved when a majority of the voters, in both  
16 the township and municipality, approve the referendum.  
17        If the referendum is approved, there shall be no further  
18 nominations or elections for clerks, assessors, collectors,  
19 highway commissioners, supervisors, or trustees of the  
20 township or highway commission, and the terms of all such  
21 officers currently serving shall continue until the third

22 Monday of May of the year of the consolidated election in which  
23 township officials are elected next following the approval of  
24 a referendum under this Section.  
25 (Source: P.A. 100-107, eff. 1-1-18.)

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## Statutes amended in order of appearance

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4

35 ILCS 505/8

from Ch. 120, par. 424

5

55 ILCS 5/5-1185

6

60 ILCS 1/22-5.1 new

7

60 ILCS 1/22-10

8

60 ILCS 1/Art. 24 heading

9

60 ILCS 1/24-10

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