

**CHAMPAIGN COUNTY BOARD  
COMMITTEE OF THE WHOLE**

**Finance/Justice & Social Services/Policy, Personnel, & Appointments Agenda**  
*County of Champaign, Urbana, Illinois*  
**Tuesday, April 10, 2012 – 6:00 p.m.**

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*Lyle Shields Meeting Room, Brookens Administrative Center  
1776 East Washington Street, Urbana, Illinois*

**IX. Policy, Personnel, & Appointments:**

**A. Supervisor of Assessments**

1. Recommendation for Division of the County into Four Assessment Districts 51-55

**B. County Administrator**

1. Vacant Positions Listing (*Provided for Information Only*) 56  
2. Request to Submit Proposed Veteran's Assistance Commission Superintendent and Administrative Assistant positions to Job Content Evaluation Committee for Classification, Evaluation and Position Description Development 57  
3. Recommended Amendments to Ordinance No. 897 – Champaign County Purchasing Policy 58-62

**C. County Clerk**

1. February 2012 & March 2012 Reports 63-64

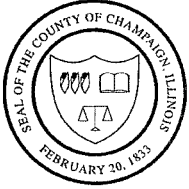
**D. Other Business**

1. Resolution Honoring Retired County Board Member Brad Jones 65  
2. Resolution Honoring Retired County Board Member Alan Nudo 66-67

**E. Chair's Report**

1. Overview of Historic Timeline and County Board Actions Regarding the Public Safety Sales Tax 68-87

**F. Designation of Items to be Placed on County Board Consent Agenda**



## CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

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### MEMORANDUM

**TO:** Carol Ammons, Deputy Chair – Policy, Personnel & Appointments and Members of the Champaign County Board

**FROM:** Deb Busey, County Administrator  
Stan Jenkins, Supervisor of Assessments

**DATE:** March 21, 2012

**RE:** DIVISION of COUNTY INTO FOUR ASSESSMENT DISTRICTS

#### Issue:

Pursuant to 55 ILCS 200/9-155, the Supervisor of Assessments is required to assess the value of each property listed for taxation as of January 1<sup>st</sup> of that year, in the general assessment year. The general assessment must be conducted once every four years, with the last quadrennial assessment year having occurred in 2011. The quadrennial assessment also imposes a requirement on the Supervisor of Assessments to publish the notice of all assessments in a newspaper or newspapers published in the county (35 ILCS 200/12-10).

35 ILCS 200/9-225 allows the division of the county into four assessment districts, which allows the work of assessing the property in the county into 4 equal parts, with Assessment District 1 to be assessed in 2012, Assessment District 2 in 2013, Assessment District 3 in 2014, Assessment District 4 in 2015, and each district then assessed every four years from that point forward. According to 35 ILCS 200/9-225, each assessment district is established following township lines, and shall divide, as near as may be, the work of assessing the property in the county into 4 equal parts. Neither the area nor the number of parcels of property need be equal in the 4 assessment districts.

#### Report:

Pursuant to the authority allowed in 35 ILCS 200/9-225, the Supervisor of Assessments requests consideration by the County Board to divide Champaign County into four assessment districts. The first outcome and benefit of this change is that the work of conducting the general assessment will be spread over four years, rather than it all occurring in one out of every four years, which will have an equalizing impact on the management and operations for the Supervisor of Assessments. The second benefit of this change is the impact on the Supervisor of Assessment's annual budget. Historically, the budget has required an approximate \$60,000 increase in the general assessment year to cover the cost of publication

of all assessments. The change will also equalize that expense, so that the budget can be maintained at a stable level and still meet the assessment publication requirements.

To assist the County Board in consideration of this issue, the Supervisor of Assessments has prepared a division of the county into four assessment districts as documented on the attachment to this Memorandum – a Listing of the townships included in each assessment district, and corresponding map.

**Recommended Action:**

**The Policy, Personnel and Appointments Committee recommends to the Champaign County Board approval of a division of the county into four assessment districts, as documented in Attachment A of this Memorandum.**

Thank you for your consideration of this request.

attachments

**DISTRICT 1**

**Year One (2012)**

Cunningham  
Somerset  
Urbana

Total Parcels: Approx. 14,100

**DISTRICT 2**

**Year Two (2013)**

Kerr  
Harwood  
Compromise  
Mahomet  
Newcomb  
Brown  
Hensley  
East Bend  
Condit  
Ludlow  
Rantoul  
Scott

Total Parcels: Approx. 13,400

**DISTRICT 3**

**Year Three (2014)**

Ayrs  
South Homer  
Raymond  
Sidney  
Ogden  
Stanton  
St. Joseph  
Philo  
Crittenden  
Tolono  
Pesotum  
Colfax  
Sadorus  
Champaign

Total Parcels: Approx. 14,000

**DISTRICT 4**

**Year Four (2015)**

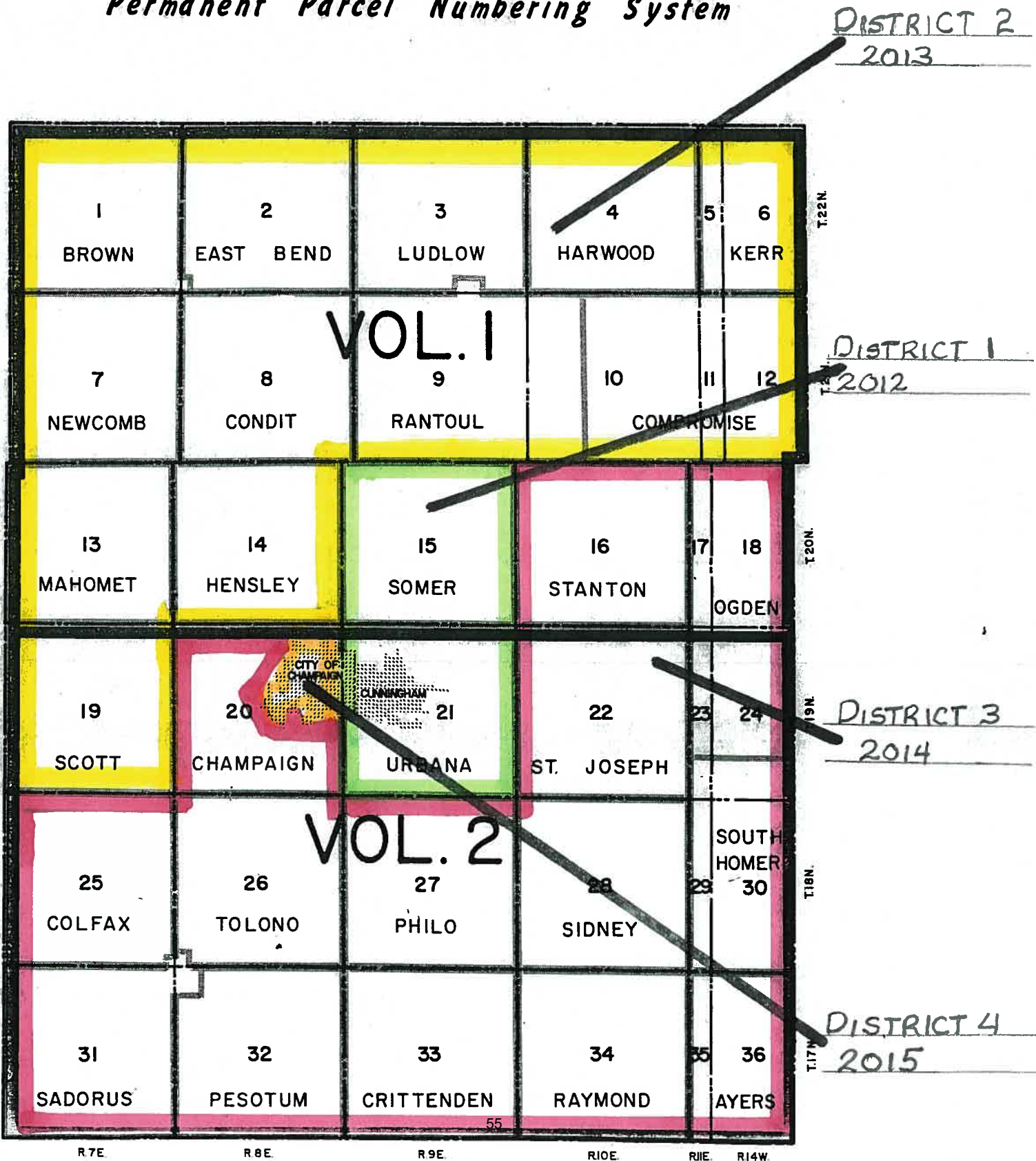
City of Champaign

Total Parcels: Approx. 23,700

Official Tax Maps of

# CHAMPAIGN CO., ILLINOIS

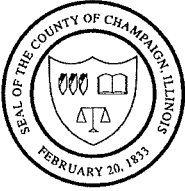
Permanent Parcel Numbering System



Prepared By: E. Boatz

**VACANT POSITIONS LISTED ON DATA BASE  
APRIL 10, 2012**

FUND	DEPT.	POSITION TITLE	HOURLY RATE	REGULAR ANNUAL HOURS	REGULAR ANNUAL SALARY	FY2012 ANNUAL HOURS	FY2012 ANNUAL SALARY
80	40	CLERK	\$11.51	1950	\$22,444.50	1965	\$22,617.15
80	71	CUSTODIAN	\$10.61	2080	\$22,068.80	2096	\$22,238.56
80	71	PART-TIME CUSTODIAN	\$10.16	1040	\$10,566.40	1048	\$10,647.68
80	140	DEPUTY SHERIFF--CORRECTIONS	\$18.30	2080	\$38,064.00	2096	\$38,356.80
80	140	DEPUTY SHERIFF--CORRECTIONS	\$18.30	2080	\$38,064.00	2096	\$38,356.80
		-- TOTAL --	\$68.88		\$131,207.70		\$132,216.99



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### MEMORANDUM

**TO:** Carol Ammons, Deputy Chair-Policy, Personnel & Appointments & MEMBERS OF THE CHAMPAIGN COUNTY BOARD COMMITTEE of the WHOLE

**FROM:** Deb Busey, County Administrator *Deb*

**DATE:** April 2, 2012

**RE:** REQUEST for EVALUATION of PROPOSED NEW POSITIONS for VAC

The recent approval of the establishment of the Champaign County Veterans Assistance Commission (VAC) documented by County Board Resolution No. 8076 leads to next steps in moving forward to staff and fund the VAC. Pursuant to 330 ILCS 45/10, the County Board shall appropriate funds to properly compensate the officers and employees of the VAC, pursuant to recognized and established salary guidelines developed by the County and used by the County to compensate county employees.

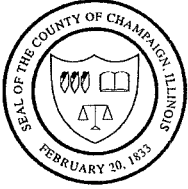
Champaign County Personnel Policy 9-1.4 documents that a new position is created upon documentation by a position questionnaire and evaluation by the Job Content Evaluation Committee. At this time, the VAC request is to establish a Superintendent and an Administrative Assistant position. Pursuant to Champaign County Personnel Policy 9-4.4, the process for establishing a new position must be approved by the Policy, Personnel and Appointments Committee, before the position questionnaire and Job Content Evaluation Committee evaluation of the position can be completed. Upon approval by the Policy, Personnel and Appointments Committee to proceed, the Job Content Evaluation Committee shall be convened to meet with the appropriate representatives of the VAC to establish a job point evaluation, recommended salary range, and position description for each position. This information will ultimately come back to the Policy, Personnel and Appointments Committee, and upon approval will then be placed on the agenda of the Finance Committee for funding consideration to be presented to the County Board.

**REQUESTED ACTION:**

*The Policy, Personnel and Appointments Committee, approves the referral of two new positions for the Champaign County VAC – Superintendent and Administrative Assistant – to the Job Content Evaluation Committee for evaluation and review to determine position classification and description.*

Thank you for your consideration of this issue.





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### MEMORANDUM

**TO:** Carol Ammons, Deputy Chair – Policy, Personnel & Appointments and Members of the Champaign County Board

**FROM:** Deb Busey, County Administrator *Deb*

**DATE:** March 21, 2012

**RE:** RECOMMENDED AMENDMENTS to ORDINANCE NO. 897 – CHAMPAIGN COUNTY PURCHASING POLICY

#### Issue:

In the recent release of an RFP for Professional Services by the County Board, it became clear that the Champaign County Purchasing Policy requirements establishing the bidding and competitive purchasing selection processes were interpreted as unclear or ambiguous, and the County Board's past practice in issuing bids and RFPs was not accurately depicted in the Purchasing Policy. To correct these issues, recommendations for amendment to the County Purchasing Policy have been prepared for your review and consideration.

#### Report:

Attached to this Memorandum is a copy of Section V – TYPES of PURCHASES, Section C – PURCHASES and OTHER GOODS/SERVICES for \$30,000 or MORE.

New proposed language appears in *bold/italics*, and language recommended to be deleted appears in ~~strike through~~. The proposed changes are intended to provide improved clarity regarding the process, and to document the committee structure for the County Board approval process related to the release of bids, RFP's, and RFQ's.

#### Recommended Action:

**The Policy, Personnel and Appointments Committee recommends to the Champaign County Board approval of amendments to Ordinance No. 897 – Champaign County Purchasing Policy, as documented in Attachment A of this Memorandum.**

Thank you for your consideration of this request.

attachment

## B. PURCHASES AND OTHER GOODS/SERVICES FOR \$30,000 OR MORE

### 1. Requirements for Bidding/*Competitive Selection* Procedure

- a. All purchases of goods or services, with the only exception being professional services, estimated to cost \$30,000, or more, must be let for bid *or procured through a competitive selection (Request for Proposal-RFP or Request for Qualifications-RFQ) process.*
- b. Departments may not make two separate Purchase Requisitions/Purchase Orders for the same good/service in order to circumvent the normal bidding procedure.
- c. *The final award of contract or final approval of purchase of any purchase* All purchases which requires the use of either *a* formal bids or requests for proposals, must be approved by the full Champaign County Board.
- d. All meetings and discussions of the award of a bid *or contract shall* be open to the public and welcome the public's participation.
- e. Public notification of bid/*RFP/RFQ* shall be placed in the "Legal Notices" section of a newspaper of general circulation in the County for a minimum of one (1) day in each of three (3) successive weeks. All expenses incurred in the publication of notice of bid/*RFP/RFQ* will be the responsibility of the requesting department.

### 2. Bid/*Request* Types

It is the policy of the Champaign County Board to allow for competitive pricing and that the use of the bid system shall be the vehicle by which this policy shall be carried out.

- a. Formal bids shall be used when the projected monetary value of goods or services to be procured exceeds the limit set in 1.a, above.
- b. Requests for Proposals (*RFP*) shall be used when the goods or services required, due to their nature, do not fall in a classification for which clearly established technical specifications can be provided to bidders.
- c. *Requests for Qualifications (RFQ) following the Quality Based Selection (QBS) requirements established in 50 ICLS 510 for selection of architects, engineers and land surveying services shall be followed for the procurement of those services.*

### 3. Steps in Bidding/*Competitive Selection* Process

- a. Detail of specifications shall be prepared by requesting department head for goods/services to be bid/*or procured through competitive selection*. Assistance will be available to the requesting department for the preparation of specifications from Administrative Services-upon request; however, the quantity and final determination of quality of goods/services to be bid/*procured* shall be the responsibility of the requesting department head.
- b. Availability of funds shall be verified by Administrative Services personnel and the Auditor's Office.
- c. *Upon completion of preparation of bid/proposal as identified in Steps A and B above, the final review of bids/proposals and approval to release bids/proposals shall be approved by County Board Committee as follows:*

- *For bids/proposals related to Facilities projects – County Facilities*
- *For bids/proposals related to Highway projects – County Highway*
- *For all other bids/proposals – Finance*

~~Requesting department head shall submit the bid/proposal to the Policy, Personnel, & Appointments Committee for review and approval to bid.~~

- d. Bid/proposal package shall be created. Bid/Proposal package shall include:
  - Introductory Letter (detailing bid/proposal due date, bid opening date, and all dates of Board meetings scheduled for bid consideration and award).
  - Purchase Order Terms and Conditions
  - Bid/*Proposal* Specifications and Requirements
  - Bid/*Proposal* Guidelines
  - Bid/*Proposal* Quote Sheet
- e. Advertisement shall be placed in the "Legal Notices" section of a local newspaper of general circulation in the County for a minimum of one (1) day in each of three (3) successive weeks. All expenses incurred in the publication of notice of bid/*proposal* shall be the responsibility of the requesting department. Notice should include:
  - Bid/Proposal Number
  - The Goods/Services to be Bid/*Proposed*
  - The Due Date, Time, and Place of Bid/*Proposal* Opening

- Date, Time, and Place of All Meetings Scheduled for Bid/*Proposal* Consideration and Final Award of Bid/*Contract*.

Annual bid/proposal numbers for all bids/proposals shall be maintained by Administrative Services; departments preparing bids/proposals shall obtain annual bid/proposal numbers from Administrative Services.

- f. Require a public bid/*proposal* opening in the Administrative Services Office (or as assigned, if additional space is required) of all submitted bids/*proposals*.
  - g. Analysis of bids/*proposals* received will be prepared and/or reviewed by requesting department head in cooperation with Administrative Services personnel and submitted by requesting department head to ***the County Board Committee responsible for the release of the bid/proposal as identified in Step C above*** ~~Policy, Personnel, & Appointments Committee of the County Board~~ prior to the committee's meeting. Analysis shall include a detailed bid/*proposal* summary and a history of prior awards and business transacted during the prior three (3) years between Champaign County and bidders/*proposers*.
  - h. The ***County Board Committee responsible for the bid/proposal as identified in Step C above*** ~~Policy, Personnel, & Appointments Committee~~ reviews bid/*proposal* analysis and forwards recommendation for award of bid/*contract* to the full Champaign County Board for consideration ***and final approval***.
  - i. Full Champaign County Board awards all contracts and bids.
  - j. After receipt of Purchase Requisition from requesting department, Administrative Services shall issue a purchase order for awarded good/service, if appropriate.
  - k. Administrative Services notifies all bidders of the results of award of bid/*contract*.
  - l. After award of contract or bid, original bids/quotes/proposals submitted by vendors will be retained by the requesting department for at least three (3) years, or as required by law.
4. Awarding Purchase Orders/Bids/Proposals/Contracts

It is the policy of the Champaign County Board:

- a. To allow for competitive pricing in securing all goods/services.

- b. To make the most efficient use of the taxpayers' dollars. When comparable goods/services are available, the supplier with the lowest price will be given greater consideration. When the bid process is utilized, the lower or lowest bidder conforming to the specifications will likewise be given greater consideration.
- c. The County's primary objective in purchasing is acquiring the greatest value and, as such, price may be, at times, a secondary consideration.
- d. In addition to price and terms of sale as conditions for award of bid/*contract*, the following shall also be given great consideration: quality of goods bid, the financial condition and proven ability of the supplier, ability to provide goods/services in a timely manner, and the history of the supplier in past dealings with Champaign County.
- e. In awarding of bids/*contracts*, the location of the supplier will be considered only when the ability to provide local assistance is critical.
- f. To maintain an "Open Door" policy giving all viable vendors proper consideration.
- g. To help maintain stable markets for recycled and recyclable products.

## 5. Contracts

- a. The State's Attorney's Office may, upon request, review contracts prior to final signature by the County Board Chair.
- b. Contracts shall be signed by the County Board Chair only after all required endorsements to awarded bidders insurance and proof of coverage have been received by Administrative Services and forwarded to the requesting department head for review and retention through the contract service period or until goods/services have been received (or as the law requires).
- c. Contracts for goods/services may be awarded for a one year period and may be awarded with the option for renewal or extension (dependent upon appropriations) for a total period not to exceed three (3) years from the initial date of award.
- d. All contracts for goods/services which have been approved by the Champaign County Board will be signed by the County Board Chair.



**Gordy Hulten**  
**Champaign County Clerk**  
Champaign County, Illinois

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Elections: (217)384-3724  
Fax: (217)384-1241  
TTY: (217)384-8601

**COUNTY CLERK**  
**MONTHLY REPORT**  
**FEBRUARY**  
**2012**

Liquor Licenses & Permits	-
Civil Union License	125.00
Marriage License	1,800.00
Interests	28.97
State Reimbursements	-
Vital Clerk Fees	10,098.25
Tax Clerk Fees	7,722.32
Refunds of Overpayments	<u>277.62</u>
<b>TOTAL</b>	<b>20,052.16</b>
Additional Clerk Fees	1,716.00



**Gordy Hulten**  
**Champaign County Clerk**  
Champaign County, Illinois

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**COUNTY CLERK**  
**MONTHLY REPORT**  
**MARCH**  
**2012**

Liquor Licenses & Permits	30.00
Civil Union License	175.00
Marriage License	1,950.00
Interests	39.93
State Reimbursements	-
Vital Clerk Fees	15,213.00
Tax Clerk Fees	6,823.49
Refunds of Overpayments	<u>161.25</u>
<b>TOTAL</b>	<b>24,392.67</b>
Additional Clerk Fees	2,202.00

**RESOLUTION NO.**

**RESOLUTION HONORING RETIRED COUNTY BOARD MEMBER  
BRAD JONES**

**WHEREAS**, Brad Jones was sworn in as a Champaign County Board Member on August 24, 2006; and

**WHEREAS**, Brad Jones has served the citizens of Champaign County as a representative of the Champaign County Board District 3 from August 24, 2006 until January 26, 2012; and

**WHEREAS**, during his tenure as a Champaign County Board Member Brad Jones served on the following standing committees: Environment and Land Use Committee and the Finance Committee; and

**WHEREAS**, during his entire tenure as a Champaign County Board Member Brad Jones shared his financial management expertise and experience to promote budgetary, investment and auditing solutions for the improvement of county government; and

**WHEREAS**, the Champaign County Board seeks to publicly recognize the commitment and dedication of Brad Jones who served the citizens of Champaign County as an elected official for a term of over five years;

**NOW, THEREFORE, BE IT RESOLVED** that the Champaign County Board hereby recognizes the service of Brad Jones and the benefit that service has brought to county government; and

**BE IT FURTHER RESOLVED** that a copy of this Resolution be presented to Brad Jones in recognition of his years of service to the citizens of Champaign County.

**PRESENTED, ADOPTED, APPROVED and RECORDED** this 19<sup>th</sup> day of April, A.D. 2012.

---

C. Pius Weibel, Chair  
Champaign County Board

ATTEST:

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Gordy Hulten, County Clerk and *Ex-Officio*  
Clerk of the Champaign County Board



**RESOLUTION NO.**

**RESOLUTION HONORING RETIRED COUNTY BOARD MEMBER  
ALAN NUDO**

**WHEREAS**, Alan Nudo was sworn in as a Champaign County Board Member on December 18, 2007; and

**WHEREAS**, Alan Nudo has served the citizens of Champaign County as a representative of the Champaign County Board District 3 from December 18, 2007 until January 21, 2012; and

**WHEREAS**, during his tenure as a Champaign County Board Member Alan Nudo served on the following county board committees: Finance; Justice & Social Services; Policy, Personnel & Appointments; Parliamentary Procedures; County Board Rules; Strategic Planning; and Labor; and

**WHEREAS**, during his tenure as a Champaign County Board Member Alan Nudo served as a County Board Liaison to the following bodies: Convention and Visitors Bureau; MLK Celebration Committee; Nursing Home Board of Directors, and the Lincoln Exhibits Committee; and

**WHEREAS**, during his tenure as a Champaign County Board Member Alan Nudo served in a leadership role as the Chair of the Republican Caucus, and in that role was instrumental in building collaborative solutions that reached across party lines through maintaining positive and effective communication with the leaders of the County's Democratic Caucus as the County Board faced challenging projects such as the establishment of an improved management structure for the operation of the Champaign County Nursing Home, including the creation of the Nursing Home Board of Directors, to reverse the extreme financial losses experienced by the Nursing Home from 2005-2008; in development of zoning ordinance amendments to address the establishment of Wind Farms in Champaign County; in the development of the County's Land Resource Management Plan; and in the development of collaborative solutions to address the financial challenges faced by the County Board during the economic recession from FY2009 through FY2011; and

**WHEREAS**, the Champaign County Board seeks to publicly recognize the commitment and dedication of Alan Nudo who served the citizens of Champaign County as an elected official over a term of four years, and in that period enhanced the County Board's initiatives and accomplishments through his leadership, vision and ability to promote cooperation for the improvement of county government;

**NOW, THEREFORE, BE IT RESOLVED** that the Champaign County Board hereby recognizes the service of Alan Nudo and the benefit that service has brought to county government; and

**BE IT FURTHER RESOLVED** that a copy of this Resolution be presented to Alan Nudo in recognition of his years of service to the citizens of Champaign County.

**PRESENTED, ADOPTED, APPROVED and RECORDED** this 19<sup>th</sup> day of April, A.D. 2012.

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C. Pius Weibel, Chair  
Champaign County Board

ATTEST:

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Gordy Hulten, County Clerk and *Ex-Officio*  
Clerk of the Champaign County Board

**HISTORIC TIMELINE and CHAMPAIGN COUNTY BOARD ACTIONS REGARDING  
THE PUBLIC SAFETY SALES TAX**

- July 23, 1998 County Board Approves Resolution No. 4012 – Resolution Instructing the County Clerk to Place a Referendum on the November 3, 1998 Ballot to Approve the Special County Retailers’ Occupation Tax for Public Safety – *Attachment A*
- September 22, 1998 County Board Approves Ordinance No. 572 – Ordinance Designating the Projects to be Funded by the Special County Retailer’s Occupation Tax for Public Safety if Approved by the Voters on November 3, 1998 – *Attachment B*
- April 24, 2003 County Board Approves Ordinance No. 683 – Ordinance Designating the Plan for Use of the Special County Retailer’s Occupation Tax for Public Safety – Ordinance provides amended definitions for use of the quarter cent sales tax proceeds from what had originally been documented in Ordinance No. 572 – *Attachment C*

***ADDITIONAL ATTACHMENTS***

*Attachment D – Statutory Language Establishing the Authority for the Special Retailer’s Occupation Tax for Public Safety as written in July 1998*

*Attachment E – January 1, 2008 Amendment to Statutory Language Establishing the Authority for the Special Retailer’s Occupation Tax Establishing a Sunset Provision*

*Attachment F – Statutory Language Establishing the Authority for the Special Retailer’s Occupation Tax for Public Safety as written today*

RESOLUTION NO. 4012


**RESOLUTION INSTRUCTING THE COUNTY CLERK OF  
THE COUNTY OF CHAMPAIGN TO PLACE A REFERENDUM  
ON THE NOVEMBER 3, 1998 BALLOT  
TO APPROVE THE SPECIAL COUNTY RETAILERS'  
OCCUPATION TAX FOR PUBLIC SAFETY**

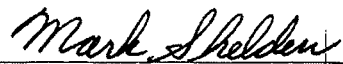
**WHEREAS**, the Champaign County Board at its July 23, 1998 meeting, voted to place a referendum on the November 3, 1998, ballot asking the voters of Champaign County to approve the Special County Retailers' Occupation Tax for Public Safety.

NOW, THEREFORE, BE IT RESOLVED, that the County Board of the County of Champaign, Illinois, under the authority of Chapter 55 of the Illinois Compiled Statutes Section 5/5-1006.5, hereby instructs the County Clerk of the County to place a referendum on the November 3, 1998, ballot, asking the voters the following question:

<p><b>PROPOSITION TO APPROVE SPECIAL COUNTY RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY</b></p> <p>Shall the County of Champaign be authorized to impose a Public Safety Tax at the rate of one-quarter percent per dollar upon all persons engaged in the business of selling tangible personal property at retail in the County on gross receipts from the sales made in the course of their business to be used for crime prevention, detention, and other public safety purposes?</p>	YES	
	NO	

PRESENTED, ADOPTED, APPROVED and RECORDED this 23rd day of July, 1998.

  
Francis J. "Bud" Barker, II  
Chairman, County Board of the  
County of Champaign, Illinois

ATTEST   
Mark Shelden, County Clerk  
and ex-Officio Clerk of the  
County Board

ORDINANCE NO. 572

**ORDINANCE DESIGNATING THE PROJECTS TO BE FUNDED BY THE SPECIAL COUNTY RETAILER'S OCCUPATION TAX FOR PUBLIC SAFETY IF APPROVED BY THE VOTERS ON NOVEMBER 3, 1998**

**WHEREAS**, the Champaign County Board at its July 23, 1998 meeting, voted to place a referendum on the November 3, 1998 ballot asking the voters of Champaign County to approve a Special County Retailer's Occupation Tax For Public Safety of .25 %; and

**WHEREAS**, Champaign County has previously issued bonds to pay for the construction of the Champaign County Jail, the outstanding debt on those bonds being \$9,394,750 and the annual payments on those bonds being \$1,005,000, those payments currently being funded from property taxes; and

**WHEREAS**, the estimated annual cost to the citizens of Champaign County in property taxes for the payments on those bonds is \$2.02 per \$10,000 of assessed value for residential properties and \$.17 per acre for agricultural property; and

**WHEREAS**, the Champaign County Board has determined that the existing Champaign County Youth Detention Center is inadequate for the current and projected needs of the County, based upon the number of juveniles ordered detained in that facility from time to time by the Circuit Court of Champaign County, and that a new Youth Detention Center should be constructed; and

**WHEREAS**, the estimated cost to Champaign County for construction of a new Youth Detention Center is between \$5,200,000 and \$5,400,000, less \$1,600,000 in grant funds to be received from the Illinois Criminal Justice Information Authority, resulting in a total obligation to the County of \$3,600,000 to \$3,800,000; and

**WHEREAS**, the Champaign County Board has determined that the existing Champaign County Court Facilities are inadequate to serve the present and future needs of the Circuit Court of Champaign County and related services and the construction of additional court and related facilities is needed; and

**WHEREAS**, the estimated cost for construction of additional court and related facilities is between \$15,000,000 and \$20,000,000; and

**WHEREAS**, the Champaign County Board desires to provide funding for public safety related programming and education for the youth of Champaign County, including programs for residents and former residents of the Champaign County Youth Detention Center; and

**WHEREAS**, the Champaign County Board desires to create a Capital Improvements Fund, to be funded at a rate of \$250,000 annually, to be used solely for the acquisition of technological projects and improvements necessary for the operations of public safety facilities in Champaign County, including the Champaign County Jail, Champaign County Courthouse and Champaign County Youth Detention Center; and

**WHEREAS**, the hiring of additional Deputy Sheriffs is necessary to insure adequate police protection for the citizens of Champaign County in future; and

**WHEREAS**, it is the desire of the Champaign County Board to reduce the property tax burden imposed upon the citizens of Champaign County for payments on the previously issued Champaign County Jail bonds and to avoid the imposition of any additional property tax burden upon the citizens of Champaign County for the cost of constructing new youth detention and court facilities and the necessary technological improvements to those facilities; and

**WHEREAS**, it is estimated that the income from the proposed Special County Retailer's Occupation Tax For Public Safety will be sufficient to fund, directly or through the repayment of bonds, the cost of constructing a new Champaign County Courthouse and a new Champaign County Youth Detention Center, to pay all or a substantial portion of the amounts remaining due on the existing Champaign County Jail bonds and the cost of necessary technological improvements to those facilities, as well as public safety related youth programs and the hiring of additional Sheriff's deputies;

**NOW, THEREFORE, BE IT RESOLVED** that the Champaign County Board will use any revenue generated by the Special Retailer's Occupation Tax For Public Safety, if approved by the voters of Champaign County at the November 3, 1998 general election, as follows:

- 1) For repayment of the amounts due on the bonds previously issued to fund construction of the Champaign County Jail; and
- 2) To fund the cost of constructing a new Champaign County Youth Detention Center; and

3) To fund the cost of constructing a new Champaign County Courthouse, to be located in downtown Urbana using the plan commonly known as 3-C as a guideline; and

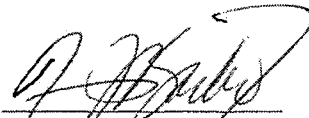
4) To fund the creation of a capital fund for technological projects and improvements for the public safety facilities of Champaign County in the amount of \$250,000 annually.

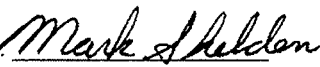
**NOW, THEREFORE, BE IT FURTHER RESOLVED** that 5% of the income derived from such tax shall be used to fund public safety programs and education for the youth of Champaign County, with primary emphasis on post-detention programs. However, in no event shall these monies be used for the routine and normal operations of the Youth Detention Center.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that 5% of the revenue received from this tax shall be used to fund the hiring of additional Champaign County Deputy Sheriffs.

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that upon payment in full of the costs of construction of new facilities for the Champaign County Youth Detention Center and Champaign County Courthouse and the repayment in full of the outstanding obligations on the existing bonds issued to fund construction of the Champaign County Jail, this tax shall be repealed, unless its continuation is approved by a majority of the voters of Champaign County in a subsequent election.

**PRESENTED, ADOPTED, APPROVED and RECORDED** this 22<sup>nd</sup> day of September, 1998.

  
Francis J. "Bud" Barker II  
Chairman, County Board of  
Champaign County, Illinois

ATTEST:   
Mark Shelden, County Clerk  
and ex-officio Clerk of the  
Champaign County Board

ORDINANCE NO. 683

**ORDINANCE DESIGNATING THE PLAN FOR USE OF THE SPECIAL COUNTY  
RETAILER'S OCCUPATION TAX FOR PUBLIC SAFETY**

**WHEREAS**, on November 3, 1998, the voters of Champaign County approved a referendum for the adoption of a Special County Retailer's Occupation Tax for Public Safety of .25%; and

**WHEREAS**, Champaign County has previously issued bonds to pay for the construction of the Champaign County Jail in the amount of \$10,000,000 Series 1995; the construction of the Champaign County Courts and Champaign County Juvenile Detention Center in the amount of \$23,800,000 Series 1999; and the construction of Champaign County Courts in the amount of \$5,000,000 Series 2000; and

**WHEREAS**, the Champaign County Board desires to pay all debt service financing for the issuance of bonds for its public safety facilities from the proceeds of the Special County Retailer's Occupation Tax for Public Safety ; and

**WHEREAS**, the Champaign County Board desires to provide relief to the County's General Corporate Fund by paying for the annual maintenance costs of the public safety office facilities from the Special County Retailer's Occupation Tax for Public Safety; and

**WHEREAS**, the Champaign County Board desires to provide funding for the technology projects and improvements for the Offices of the Sheriff, State's Attorney, Public Defender and Court Services from the Special Retailer's Occupation Tax for Public Safety; and

**WHEREAS**, the Champaign County Board desires to provide funding for public safety related programming and education for the youth of Champaign County, said programming to include juvenile delinquency prevention, intervention, diversion and post-detention services; and

**WHEREAS**, the Champaign County Board shall include in the long-term plan for the Public Safety Sales Tax Fund an assessment of the feasibility, and appropriation if feasible, of Public Safety Sales Tax funds for the purpose of providing property tax relief through an abatement of a portion of the General Corporate Fund Levy; and

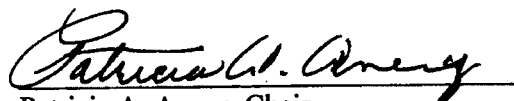


**WHEREAS**, it is estimated that the income from the Special County Retailer's Occupation Tax for Public Safety will be sufficient to fund, directly or through the repayment of bonds, the costs for constructing and/or replacing the Courts, Law Enforcement, Correctional and Detention facilities in Champaign County; the cost of maintenance for those facilities; the cost of technology projects and improvements for the Offices of the Sheriff, State's Attorney, Public Defender, and Court Services; and the cost for public safety related youth programs.

**NOW, THEREFORE, BE IT RESOLVED** that the Champaign County Board will use any revenue generated by the Special Retailer's Occupation Tax for Public Safety as follows:

- For repayment of the amounts due on bonds issued previously or in the future to fund construction and/or renovation for the Champaign County Courts, Law Enforcement, Corrections and Detention facilities;
2. To provide funding for the technology needs of the public safety offices of the Sheriff, State's Attorney, Public Defender and Court Services;
  3. To pay the annual maintenance costs of the Champaign County Courts, Law Enforcement, Corrections and Detention facilities in order to relieve the County's General Corporate Fund of the burden of those expenses; and
  4. To provide 5% of the annual revenues for funding public safety related programming and education for the youth of Champaign County, said programming to include juvenile delinquency prevention, intervention, diversion and post-detention services;
  5. To include in long term planning an assessment of the feasibility, and appropriation if feasible, of Public Safety Sales Tax funds for the purpose of providing property tax relief through an abatement of a portion of the General Corporate Fund levy.

**PRESENTED, ADOPTED, APPROVED and RECORDED** this 24th day of April, A.D. 2003.

  
Patricia A. Avery, Chair  
Champaign County Board

ATTEST:

  
Mark Shelden, County Clerk and Ex-Officio  
Clerk of the County Board

**ATTCHMENT D**  
**PUBLIC SAFETY SALES TAX HISTORIC TIMELINE**

Effective July 31, 1998:

55 ILCS 5/

§ 5-1006.5. Special County Retailers' Occupation Tax For Public Safety.

(a) The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for public safety purposes in that county, if a proposition for the tax has been submitted to the electors of that county and approved by a majority of those voting on the question. If imposed, this tax shall be imposed only in one-quarter percent increments. By resolution, the county board may order the proposition to be submitted at any election. The county clerk shall certify the question to the proper election authority, 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 (name of county) be authorized to impose a public safety tax at the rate of ... upon all persons engaged in the business of selling tangible personal property at retail in the county on gross receipts from the sales made in the course of their business to be used for crime prevention, detention, and other public safety purposes?"

Votes shall be recorded as Yes or No. If a majority of the electors voting on the proposition vote in favor of it, the county may impose the tax.

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed by a county under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act <sup>1</sup> shall permit the retailer to engage in a business that is taxable without registering separately with the Department under an ordinance or resolution under this Section. The Department has full power to administer and enforce this Section, to collect all taxes and penalties due under this Section, to dispose of taxes and penalties so collected in the manner provided in this Section, and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this Section. In the administration of and compliance with this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, <<+1k, 1m, 1n,+>> 2, 2-5, 2-5.5, 2-10 <sup>2</sup> (in respect to all provisions contained in those Sections other than the State rate of tax), 2-15 through 2-70, 2a, 2b, 2c, 3 <sup>3</sup> (except provisions relating to transaction returns and quarter monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act <sup>4</sup> and Section 3-7 of the Uniform Penalty and Interest Act <sup>5</sup> as if those provisions were set forth in this Section.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their sellers' tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, <sup>6</sup> pursuant to such bracketed schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person

**ATTCHMENT D**  
**PUBLIC SAFETY SALES TAX HISTORIC TIMELINE**

named in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety Retailers' Occupation Tax Fund.

(b) If a tax has been imposed under subsection (a), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the county, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the county as an incident to a sale of service. This tax may not be imposed on sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this subsection; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this subsection, the Department and persons who are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections <<-1a 1,->> 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the county), 2a, <<+ 2b, 2c,+>> 3 through 3-50<sup>7</sup> (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the county), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the county), 9 (except as to the disposition of taxes and penalties collected<<- , and except that the returned merchandise credit for this tax may not be taken against any State tax->>), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the county), <<-the first paragraph of->> Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act<sup>8</sup> and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act,<sup>9</sup> in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety Retailers' Occupation Fund.

Nothing in this subsection shall be construed to authorize the county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(c) The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section to be deposited into the County Public Safety Retailers' Occupation Tax Fund, which shall be an unappropriated trust fund held outside of the State treasury. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the counties from which retailers have paid taxes or penalties to the Department during the second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including (i) an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the county and (ii) any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the

**ATTACHMENT D**  
**PUBLIC SAFETY SALES TAX HISTORIC TIMELINE**

county. Within 10 days after receipt by the Comptroller of the disbursement certification to the counties provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with directions contained in the certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in March of each year to each county that received more than \$500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such county under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March of each year subsequent to the year in which an allocation was made pursuant to this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

(d) For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or another mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(e) Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(e-5) If a county imposes a tax under this Section, the county board may, by ordinance, discontinue or lower the rate of the tax. If the county board lowers the tax rate or discontinues the tax, a referendum must be held in accordance with subsection (a) of this Section in order to increase the rate of the tax or to reimpose the discontinued tax.

(f) <<+Beginning April 1, 1998,+>> the results of any election authorizing a proposition to impose a tax under this Section or effecting a change in the rate of tax, or any ordinance lowering the rate or discontinuing the tax, shall be certified by the county clerk and filed with the Illinois Department of Revenue <<+either (i) on or before the first day of April, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the filing.+>> <<-on or before the first day of June. The Illinois Department of Revenue shall then proceed to administer and enforce this Section or to lower the rate or discontinue the tax, as the case may be, as of the first day of January next following the filing.->>

(g) When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any miscalculation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a miscalculation is discovered.

(h) This Section may be cited as the "Special County Occupation Tax For Public Safety Law".

(i) For purposes of this Section, "public safety" includes but is not limited to fire fighting, police, medical, ambulance, or other emergency services.

(Source: P.A. 89-107, eff. 1-1-96; 89-718, eff. 3-7-97; 90-190, eff. 7-24-97; 90-267, eff. 7-30-97; 90-552, eff. 12-12-97; 90-562, eff. 12-16-97; revised 12-30-97.)

<sup>1</sup> 35 ILCS 120/1 et seq.

<sup>2</sup> 35 ILCS 120/1, 120/1a, 120/1a-1, 120/1d, 120/1e, 120/1f, 120/1i, 120/1j, 120/1k, 120/1m, 120/1n, 120/2, 120/2-5, 120/2-5.5, 120/2-10.

<sup>3</sup> 35 ILCS 120/2-15 through 120/2-70, 120/2a, 120/2b, 120/2c, 120/3.

**ATTCHMENT D**  
**PUBLIC SAFETY SALES TAX HISTORIC TIMELINE**

<sup>4</sup> 35 ILCS 120/4, 120/5, 120/5a, 120/5b, 120/5c, 120/5d, 120/5e, 120/5f, 120/5g, former Ill.Rev.Stat. Chapter 120, ¶444h (repealed), 120/5i, 120/5j, 120/5k, 120/5l, 120/6, 120/6a, 120/6b, 120/6c, 120/7, 120/8, 120/9, 120/10, 120/11, 120/11a, 120/12, and 120/13.

<sup>5</sup> 35 ILCS 735/3-7.

The next amendment to the statute did not take effect until August 20, 2003.

***ATTCHMENT E***  
***PUBLIC SAFETY SALES TAX HISTORIC TIMELINE***

Amendment to the Statute through Public Act 95-474, effective January 1, 2008, which allows for a Sunset provision with regard to the Public Safety Sales Tax

(1) The proposition for public safety purposes shall be in substantially the following form:

"To pay for public safety purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every \$100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for public safety purposes shall be in substantially the following form:

"To pay for public safety purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?" "

**ATTCHMENT F**  
**PUBLIC SAFETY SALES TAX HISTORIC TIMELINE**

**55 ILCS 5/**

(Text of Section after amendment by P.A. 96-845)

Sec. 5-1006.5. Special County Retailers' Occupation Tax For Public Safety, Public Facilities, or Transportation.

(a) The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for public safety, public facility, or transportation purposes in that county, if a proposition for the tax has been submitted to the electors of that county and approved by a majority of those voting on the question. If imposed, this tax shall be imposed only in one-quarter percent increments. By resolution, the county board may order the proposition to be submitted at any election. If the tax is imposed for transportation purposes for expenditures for public highways or as authorized under the Illinois Highway Code, the county board must publish notice of the existence of its long-range highway transportation plan as required or described in Section 5-301 of the Illinois Highway Code and must make the plan publicly available prior to approval of the ordinance or resolution imposing the tax. If the tax is imposed for transportation purposes for expenditures for passenger rail transportation, the county board must publish notice of the existence of its long-range passenger rail transportation plan and must make the plan publicly available prior to approval of the ordinance or resolution imposing the tax.

If a tax is imposed for public facilities purposes, then the name of the project may be included in the proposition at the discretion of the county board as determined in the enabling resolution. For example, the "XXX Nursing Home" or the "YYY Museum".

The county clerk shall certify the question to the proper election authority, who shall submit the proposition at an election in accordance with the general election law.

(1) The proposition for public safety purposes shall be in substantially the following form:

"To pay for public safety purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every \$100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for public safety purposes shall be in substantially the following form:

"To pay for public safety purposes, shall (name of county) be authorized to impose an increase on its share

**ATTCHMENT F**  
**PUBLIC SAFETY SALES TAX HISTORIC TIMELINE**

of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every \$100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."

For the purposes of the paragraph, "public safety purposes" means crime prevention, detention, fire fighting, police, medical, ambulance, or other emergency services.

Votes shall be recorded as "Yes" or "No".

(2) The proposition for transportation purposes shall be in substantially the following form:

"To pay for improvements to roads and other transportation purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every \$100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for transportation purposes shall be in substantially the following form:

"To pay for road improvements and other transportation purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every \$100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."

For the purposes of this paragraph, transportation purposes means construction, maintenance, operation, and improvement of public highways, any other purpose for which a county may expend funds under the Illinois Highway Code, and passenger rail transportation.

The votes shall be recorded as "Yes" or "No".

(3) The proposition for public facilities purposes shall be in substantially the following form:

"To pay for public facilities purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"



**ATTCHMENT F**  
**PUBLIC SAFETY SALES TAX HISTORIC TIMELINE**

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every \$100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for public facilities purposes shall be in substantially the following form:

"To pay for public facilities purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every \$100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."

For purposes of this Section, "public facilities purposes" means the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the public facilities, for use by the county for the furnishing of governmental services to its citizens, including but not limited to museums and nursing homes.

The votes shall be recorded as "Yes" or "No".

If a majority of the electors voting on the proposition vote in favor of it, the county may impose the tax. A county may not submit more than one proposition authorized by this Section to the electors at any one time.

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed by a county under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Illinois Department of Revenue and deposited into a special fund created for that purpose. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable without registering separately with the Department under an ordinance or resolution under this Section. The Department has full power to administer and enforce this

**ATTCHMENT F**  
**PUBLIC SAFETY SALES TAX HISTORIC TIMELINE**

Section, to collect all taxes and penalties due under this Section, to dispose of taxes and penalties so collected in the manner provided in this Section, and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this Section. In the administration of and compliance with this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to all provisions contained in those Sections other than the State rate of tax), 2a, 2b, 2c, 3 (except provisions relating to transaction returns and quarter monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as if those provisions were set forth in this Section.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their sellers' tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracketed schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety or Transportation Retailers' Occupation Tax Fund.

(b) If a tax has been imposed under subsection (a), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the county, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the county as an incident to a sale of service. This tax may not be imposed on sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this subsection; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this

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subsection, the Department and persons who are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the county), 2a, 2b, 2c, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the county), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the county), 9 (except as to the disposition of taxes and penalties collected), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the county), Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety or Transportation Retailers' Occupation Fund.

Nothing in this subsection shall be construed to authorize the county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(c) The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section to be deposited into the County Public Safety or Transportation Retailers' Occupation Tax Fund, which shall be an unappropriated trust fund held outside of the State treasury.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund,

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on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the counties from which retailers have paid taxes or penalties to the Department during the second preceding calendar month. The amount to be paid to each county, and deposited by the county into its special fund created for the purposes of this Section, shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including (i) an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the county, (ii) any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the county, and (iii) any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the disbursement certification to the counties provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with directions contained in the certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in March of each year to each county that received more than \$500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such county under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March of each year subsequent to the year in which an allocation was made pursuant to this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

A county may direct, by ordinance, that all or a portion of the taxes and penalties collected under the Special County Retailers' Occupation Tax For Public Safety or Transportation be deposited into the Transportation Development Partnership Trust Fund.

(d) For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or another mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(e) Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business that under the Constitution of the

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United States may not be made the subject of taxation by this State.

(e-5) If a county imposes a tax under this Section, the county board may, by ordinance, discontinue or lower the rate of the tax. If the county board lowers the tax rate or discontinues the tax, a referendum must be held in accordance with subsection (a) of this Section in order to increase the rate of the tax or to reimpose the discontinued tax.

(f) Beginning April 1, 1998, the results of any election authorizing a proposition to impose a tax under this Section or effecting a change in the rate of tax, or any ordinance lowering the rate or discontinuing the tax, shall be certified by the county clerk and filed with the Illinois Department of Revenue either (i) on or before the first day of April, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the filing.

(g) When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any miscalculation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a miscalculation is discovered.

(h) This Section may be cited as the "Special County Occupation Tax For Public Safety, Public Facilities, or Transportation Law".

(i) For purposes of this Section, "public safety" includes, but is not limited to, crime prevention, detention, fire fighting, police, medical, ambulance, or other emergency services. The county may share tax proceeds received under this Section for public safety purposes, including proceeds received before August 4, 2009 (the effective date of Public Act 96-124), with any fire protection district located in the county. For the purposes of this Section, "transportation" includes, but is not limited to, the construction, maintenance, operation, and improvement of public highways, any other purpose for which a county may expend funds under the Illinois Highway Code, and passenger rail transportation. For the purposes of this Section, "public facilities purposes" includes, but is not limited to, the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the public facilities, for use by the county for the furnishing of governmental services to its citizens, including but not limited to museums and nursing homes.

(j) The Department may promulgate rules to implement Public Act 95-1002 only to the extent necessary to apply the existing rules for the Special County Retailers' Occupation Tax for Public Safety to this new purpose for public

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facilities.

(Source: P.A. 95-474, eff. 1-1-08; 95-1002, eff. 11-20-08; 96-124, eff. 8-4-09; 96-622, eff. 8-24-09; 96-845, eff. 7-1-12; 96-939, eff. 6-24-10; 96-1000, eff. 7-2-10.)