

# **Bond Case Briefs**

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## **TAX - ILLINOIS**

### **Hampshire Tp. Road Dist. v. Cunningham**

**Appellate Court of Illinois, Second District - June 9, 2016 - N.E.3d - 2016 IL App (2d) 150917 - 2016 WL 3201419**

Township road district brought action seeking to compel county clerk to extend permanent road-fund tax authorized by electors at town meeting and levied under Highway Code, after clerk refused to permit district to levy tax.

The Circuit Court granted clerk's motion for summary judgment, and district appealed.

The Appellate Court held that direct referendum was required for county clerk to levy tax under Property Tax Extension Limitation Law (PTELL).

Although permanent road fund tax approved by electors at town meeting was not new rate authorized by statute to be imposed without referendum, direct referendum was required for county clerk to levy tax, under provision of Property Tax Extension Limitation Law (PTELL), which required direct referendum to "levy a new tax rate authorized by statute or increase the limiting rate applicable to taxing districts" in accordance with PTELL procedures and Election Code.