

corporate authorities and may take all necessary measures and give directions to the township board for the exercise of their corporate powers. 60 ILCS 1/30-25. Anders v. Danville, 45 Ill. App. 2d 104, 195 N.E.2d 412 (1964). Some of the specific actions that the electors may take at an annual town meeting are specified below. 60 ILCS 1/30-20.

### **1. Property Record System**

The electors may expend monies for the preparation, establishment, and maintenance of a detailed property record system to provide information useful to the assessment officials. The electors may enter into contracts with persons, firms, or corporations for the preparation and establishment of the record system. The record system must be available to all assessing officials and include up-to-date and complete tax maps (except where those maps are otherwise already available or ordered), ownership lists, valuation standards, and property record cards, including appraisals, for all or any part of the property in the township in accordance with reasonable rules and procedures prescribed by the Department of Revenue. The system and records are not considered assessments and do not limit the powers and duties of assessing officials. 60 ILCS 1/30-45.

### **2. Purchase, Sale and Use of Real and Personal Property**

#### **a. Purchase, Sale and Lease**

The electors may make all orders for the purchase, sale, conveyance, regulation, or use of the township's corporate property, including the direct sale of single township road district property, that may be deemed conducive to the interests of its inhabitants, including the lease, for up to 10 years at fair market value, of corporate property for which no use or need during the lease period is anticipated at the time of leasing. However, effective in 2008, if the lease is for a wireless communications tower, then the electors may authorize a lease for up to 25 years. The electors may delegate the power to purchase, sell, or lease property to the township board for a period of up to 12 months, and the township board may specify properties being considered. The property may be leased to another governmental body, however, or to a not-for-profit corporation that has contracted to construct or fund the construction of a structure or improvement upon the real estate owned by the township and that has contracted with the township to allow the township to use at least a portion of the structure or improvement to be constructed upon the real estate leased and not otherwise used by the township, for any term not exceeding 50 years and for any consideration. In the case of a not-for-

profit corporation, the township must hold a public hearing on the proposed lease. The township clerk must give notice of the hearing by publication in a newspaper published in the township or in a newspaper published in the county and having general circulation in the township if no newspaper is published in the township and by posting notices in at least five public places at least 15 days before the public hearing. 60 ILCS 1/30-50(a).

**b. Tax for Purchase of Property**

If a new tax is to be levied or an existing tax rate is to be increased above the statutory limits for the purchase of the property, however, no action otherwise authorized may be taken unless a petition signed by at least 10% of the registered voters residing in the township is presented to the township clerk. If a petition is presented to the township clerk, the clerk must order a referendum on the proposition. The referendum must be held at the next annual or special town meeting or at an election in accordance with the general election law. If the referendum is ordered to be held at the town meeting, the township clerk must give notice that at the next annual or special town meeting the proposition will be voted upon. The notice must set forth the proposition and be given by publication in a newspaper published in the township or in a newspaper published in the county and having general circulation in the township. Notice must also be given by posting notices in at least five public places at least 15 days before the town meeting. If the referendum is ordered to be held at an election, the township clerk certifies that proposition to the proper election officials, who submit the proposition at an election. 60 ILCS 1/30-50(b). (For further information on tax levies, see Chapter IX on Township Finances.)

**c. Tax on Leased Property**

If the leased property is utilized in part for private use and in part for public use, those portions of the improvements devoted to private use are fully taxable. The land is exempt from taxation to the extent that the uses of the land are public and taxable to the extent that the uses are private. 60 ILCS 1/30-50(c).

**d. Resolution Required for Lease/Sale of Property**

Before the township makes a lease or sale of township or road district real property, the electors must adopt a resolution at either an Annual or Special Town Meeting called for that purpose, stating the intent to lease or sell the real property, describing the property in full, and stating the terms