



LAKE COUNTY FOREST PRESERVES
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Preservation, Restoration, Education and Recreation

DATE: January 6, 2020

MEMO TO: Adam R. Didech, Chair
Legislative Committee

FROM: Alex Ty Kovach
Executive Director

REQUEST: Provide Policy Direction on whether to seek an amendment to the Downstate Forest Preserve District Act (the Act) to allow, if first approved by referendum, the District to levy a tax for repairing and altering capital improvements to enhance accessibility of District services, programs, and activities, including improvements required by the Americans with Disabilities Act (ADA).

STRATEGIC DIRECTIONS SUPPORTED: Organizational Sustainability; Public Access and Connections.

FINANCIAL DATA: There is no financial impact.

BACKGROUND: The District recently completed, with its consultant WT Group, a review of its entire system of preserves, facilities, programs and policies to check for compliance with the most current state and federal accessibility standards, including ADA standards. While the vast majority of elements checked are in compliance, District staff has identified approximately \$7.5M in capital improvements that it recommends over the next ten to twelve years to enhance accessibility.

Of this \$7.5M, \$950,000 has been made available through the ten-year CIP budget. Another approximately \$1.5M of improvements will be taken care of through already planned pavement replacement projects and the Lakewood Master Plan implementation. This leaves approximately \$5M worth of identified accessibility projects unfunded.

The Illinois Park District Code authorizes a park district to levy (if first approved by referendum) a separate tax to repair and alter capital improvements for accessibility purposes. Specifically, it states that when “**any such district determines that it is necessary for ...accessibility...that any physical facilities be altered or repaired, such district may, by proper resolution which specifically identifies the project and which is adopted pursuant to the provisions of the Open Meetings Act and upon the approval of a proposition by a majority of the electors voting thereon specifying the rate, levy a tax for the purpose of paying such alterations or repairs...upon the equalized assessed value of all the taxable property of the district at the specified rate not to exceed .10% per year for a period sufficient to finance such alterations and repairs, upon the following conditions:**

(a) When in the judgement of the...district board of commissioners there are not sufficient funds available in the operations, building and maintenance fund of the district to pay for such alterations and repairs...”

Staff is seeking policy direction whether to seek introduction of legislation amending the Act to insert similar language, which, if signed into law, would allow the District to ask Lake County voters to approve a tax levy specifically for implementing the accessibility improvements.

The concern, however, is that, in accordance with the District’s legislative program, approved by the Board in November of 2019, the District is already seeking amendments to the Act that would increase the maximum allowable tax rates for its general corporate and land development levies. Seeking two amendments related to taxing authority could confuse, or dilute the support for, both efforts.

REVIEW BY OTHERS: Chief Operations Officer, Director of Finance, Director of Administration, Corporate Counsel.