

SB0849



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB0849

Introduced 2/7/2017, by Sen. Toi W. Hutchinson

SYNOPSIS AS INTRODUCED:

35 ILCS 200/23-35

Amends the Property Tax Code. In provisions concerning tax objections based on budget or appropriation ordinances, provides that no objection to any property tax levied by any municipality or county (rather than by any municipality) shall be sustained by any court under certain conditions. Removes forest preserve districts having a population of 3,000,000 or more from the definition of "municipality" in those provisions. Effective immediately.

LRB100 08073 HLH 18159 b

A BILL FOR

1 AN ACT concerning revenue.

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 changing
5 Section 23-35 as follows:

6 (35 ILCS 200/23-35)

7 Sec. 23-35. Tax objection based on budget or appropriation
8 ordinance. Notwithstanding the provisions of Section 23-10, no
9 objection to any property tax levied by any municipality or
10 county shall be sustained by any court because of the forms of
11 any budget or appropriation ordinance, or the degree of
12 itemization or classification of items therein, or the
13 reasonableness of any amount budgeted or appropriated thereby,
14 if:

15 (a) a tentative budget and appropriation ordinance was
16 prepared at the direction of the governing body of the
17 municipality and made conveniently available to public
18 inspection for at least 30 days prior to the public hearing
19 specified below and to final action thereon;

20 (b) at least one public hearing has been held by the
21 governing body as to the tentative budget and appropriation
22 ordinance prior to final action thereon, and notice of the
23 time and place where copies of the tentative budget and

1 appropriation ordinances are available for public
2 inspection, and the time and place of the hearing, has been
3 given by publication in a newspaper published in the
4 municipality at least 30 days prior to the time of the
5 hearing, or, if there is no newspaper published in the
6 municipality, notice of the public hearing has been given
7 by publication in a newspaper of general circulation in the
8 municipality; and

9 (c) the budget and appropriation ordinance finally
10 adopted is substantially identical, as to the matters to
11 which objection is made, with the tentative budget and
12 appropriation ordinance submitted at the public hearing,
13 unless the taxpayer making the objection has made the same
14 objection in writing and with the same specificity to the
15 governing body of the municipality prior to the adoption of
16 the budget and appropriation ordinance.

17 "Municipality", as used in this Section, means all
18 municipal corporations in, and political subdivisions of, this
19 State except the following: ~~counties;~~ cities, villages and
20 incorporated towns; sanitary districts created under the
21 Metropolitan Water Reclamation District Act; ~~forest preserve~~
22 ~~districts having a population of 3,000,000 or more, created~~
23 ~~under the Cook County Forest Preserve Park District Act;~~ boards
24 of education of school districts in cities exceeding 1,000,000
25 inhabitants; the Chicago Park District created under the
26 Chicago Park District Act; and park districts as defined in

1 subsection (b) of Section 1-3 of the Park District Code.

2 (Source: P.A. 91-357, eff. 7-29-99.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.