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LRB100 13243 MST 27676 r

1 SENATE JOINT RESOLUTION

2 WHEREAS, Taxpayers in the State of Illinois are faced with
3 high taxation; the weight of property taxes, and the process by
4 which they are applied is one of the most burdensome concerns
5 facing Illinois homeowners, and thus there needs to be an
6 investigation into ways by which Illinois government can bring
7 about necessary relief to homeowners across the State;
8 therefore, be it

9 RESOLVED, BY THE SENATE OF THE ONE HUNDREDTH GENERAL
10 ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES
11 CONCURRING HEREIN, that there is created the Fair and Equitable
12 Assessment of Property Task Force, whose purpose is the
13 following:

14 (1) conduct a comprehensive review of State laws
15 relating to Assessment of Real Property including the
16 appeal of assessments at the local and State level;

17 (2) conduct a comprehensive review of all Statewide
18 Assessment systems or Computer Assisted Mass Appraisal
19 systems (CAMA) and their impact on equity;

20 (3) identify opportunities to consolidate, streamline,
21 eliminate, or create new assessment jurisdictions;

1 (4) conduct a comprehensive review of current
2 exemptions available, the impact of these exemptions, and
3 the administration or application of these exemptions;

4 (5) analyze the impact of TIFs on assessed values and
5 local property taxes;

6 (6) analyze preferential assessments including farm
7 valuation, open space, and developer relief;

8 (7) discuss the use of technology in the data
9 collection, online review, CAMA analysis, and electronic
10 appeal filing and make recommendations for improved
11 accountability and efficiency;

12 (8) analyze assessment systems and legislation in the
13 United States and countries worldwide; and

14 (9) prepare a final report to the Governor and the
15 General Assembly making specific recommendations on the
16 improvement of fair and equitable assessments through
17 technology advancements, legislative procedural review,
18 consolidation, streamlining, and/or creation of new
19 jurisdictions with the goal to improve fair and equitable
20 assessments throughout the State; and be it further

1 RESOLVED, That the Task Force shall consist of the
2 following members:

3 (1) the Governor, or his or her designee, who shall
4 serve as Chair;

5 (2) the Secretary of the Illinois Department of
6 Revenue, or his or her designee;

7 (3) four members of the House of Representatives, one
8 each appointed by the President of the Senate, the Minority
9 Leader of the Senate, the Speaker of the House of
10 Representatives, and the Minority Leader of the House of
11 Representatives; and

12 (4) four members appointed by the Governor, or his or
13 her designee, who are residents of the State of Illinois
14 and represent public and private organizations with an
15 interest in strengthening the fair and equitable appraisal
16 for real estate for property tax purposes throughout the
17 State, including, but not limited to, representatives of
18 units of local government and assessment jurisdictions;
19 and be it further

20 RESOLVED, That the Task Force members shall serve without

1 compensation; if a vacancy occurs, a replacement will be
2 appointed by the Chair of the Task Force; and be it further

3 RESOLVED, That the purpose of the Task Force shall be to
4 study issues of assessment equity and fairness, and make
5 recommendations that will ensure accountable and efficient
6 delivery of uniform and transparent property valuations for
7 property tax purposes; and be it further

8 RESOLVED, That the Illinois Department of Revenue shall
9 provide staffing and administrative support to the Task Force
10 as needed, including providing an ethics officer, an Open
11 Meeting Act officer, and a Freedom of Information Act officer;
12 and be it further

13 RESOLVED, That the Task Force shall hold at least four
14 meetings throughout the State, but otherwise shall meet at the
15 call of the Chair; and be it further

16 RESOLVED, That in addition to whatever policies or
17 procedures it may adopt, all operations of the Task Force will
18 be subject to the provision of the Illinois Freedom of
19 Information Act (5 ILCS 140/1 et seq.) and the Illinois Open
20 Meeting Act (5 ILCS 120/1 et seq.); and be it further

21 RESOLVED, That if any provision of this resolution is found

1 invalid by a court, the remaining provisions shall remain in
2 full force and effect; and be it further

3 RESOLVED, That the Task Force shall submit its final report
4 to the Governor and General Assembly by December 31, 2017; and
5 be it further

6 RESOLVED, That the Task Force shall be dissolved upon
7 submission of its final report.