

AN ACT concerning local government.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Public Funds Statement Publication Act is amended by changing Section 2 as follows:

(30 ILCS 15/2) (from Ch. 102, par. 6)

Sec. 2. Except as provided in Section 2.1, such public officer shall also, within 6 months after the expiration of such fiscal year, cause a true, complete and correct copy of such statement to be published one time in an English language newspaper published in the town, district or municipality in which such public officer holds his office, or, if no newspaper is published in such town, district or municipality, then in a newspaper printed in the English language published in the county in which such public officer holds his or her office ~~resides~~. However, such publication requirement shall not apply to any county funds or county offices or funds or offices of other units of local government when an audit of such funds or offices has been made by a certified public accountant and a report of such audit has been filed with the appropriate county board or county clerk and a notice of the availability of the audit report has been published one time in an English language newspaper published in the town, district, or municipality in

which that public officer holds his or her office, or, if no newspaper is published in such town, district, or municipality, then in a newspaper printed in the English language published in the county in which that public officer holds his or her office. The notice of availability shall include, at a minimum, the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected ~~in the same manner as that set out in this section for publication of the statement described in Section 1 of this Act.~~

(Source: P.A. 87-263.)

Section 10. The Property Tax Code is amended by changing Sections 12-10, 12-15, 12-25, 12-45, 12-60, and 12-65 as follows:

(35 ILCS 200/12-10)

Sec. 12-10. Publication of assessments; counties of less than 3,000,000. In counties with less than 3,000,000 inhabitants, as soon as the chief county assessment officer has completed the assessment in the county or in the assessment district, he or she shall, in each year of a general assessment, publish for the county or assessment district a complete list of the assessment, by townships if so organized. In years other than years of a general assessment, the chief county assessment officer shall publish a list of property for

which assessments have been added or changed since the preceding assessment, together with the amounts of the assessments, except that publication of individual assessment changes shall not be required if the changes result from equalization by the supervisor of assessments under Section 9-210, or Section 10-200, in which case the list shall include a general statement indicating that assessments have been changed because of the application of an equalization factor and shall set forth the percentage of increase or decrease represented by the factor. The publication shall be made on or before December 31 of that year, and shall be printed in some public newspaper or newspapers published in the county. In every township or assessment district in which there is published one or more newspapers of general circulation, the list of that township shall be published in one of the newspapers.

At the top of the list of assessments there shall be a notice in substantially the following form printed in type no smaller than eleven point:

"NOTICE TO TAXPAYERS

Median Level of Assessment--(insert here the median level of assessment for the assessment district)

Your property is to be assessed at the above listed median level of assessment for the assessment district. You may check the accuracy of your assessment by dividing your assessment by the median level of assessment. The resulting value should

equal the estimated fair cash value of your property. If the resulting value is greater than the estimated fair cash value of your property, you may be over-assessed. If the resulting value is less than the fair cash value of your property, you may be under-assessed. You may appeal your assessment to the Board of Review."

The notice published under this Section shall also include the following:

(1) A statement advising the taxpayer that assessments of property, other than farm land and coal, are required by law to be assessed at 33 1/3% of fair market value.

(2) The name, address, phone number, office hours, and, if one exists, the website address of the assessor.

(3) A statement advising the taxpayer of the steps to follow if the taxpayer believes the full fair market value of the property is incorrect or believes the assessment is not uniform with other comparable properties in the same neighborhood. The statement shall also (i) advise all taxpayers to contact the township assessor's office, in those counties under township organization, first to review the assessment, (ii) advise all taxpayers to file an appeal with the board of review if not satisfied with the assessor review, and (iii) give the phone number to call for a copy of the board of review rules; if the Board of Review maintains a web site, the notice must also include the address of the website where the Board of Review rules

can be viewed.

(4) A statement advising the taxpayer that there is a deadline date for filing an appeal with the board of review and indicating that deadline date (30 days following the scheduled publication date).

(5) A brief explanation of the relationship between the assessment and the tax bill.

(6) In bold type, a notice of possible eligibility for the various homestead exemptions as provided in Section 15-165 through Section 15-175 and Section 15-180.

The newspaper shall furnish to the local assessment officers as many copies of the paper containing the assessment list as they may require.

(Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

(35 ILCS 200/12-15)

Sec. 12-15. Publication fee - Counties of less than 3,000,000. The newspaper shall be paid a fee for publishing the assessment list according to the following schedule:

(a) For a parcel listing including the name of the property owner, a property index number, property address, or both, and the total assessment, 80¢ per parcel;

(b) (Blank) ~~For a parcel listing including the name of the property owner, a property index number, the assessed value of improvements and the total assessment, \$1.20 per parcel;~~

(c) (Blank) ~~For a parcel listing including the name of the~~

~~property owner, a legal description of the property and the total assessment, \$1.20 per parcel;~~

(d) (Blank) ~~For a parcel listing including the name of the property owner, a property index number, a legal description and the total assessment, \$1.60 per parcel;~~

(e) (Blank) ~~For a parcel listing including the name of the property owner, a legal description, the assessed value of improvements and the total assessment, \$1.60 per parcel;~~

(f) (Blank) ~~For a parcel listing including the name of the property owner, a property index number, a legal description, the assessed value of improvements and the total assessment, \$2.00 per parcel; and~~

(g) For the preamble, headings, and any other explanatory matter either required by law, or requested by the supervisor of assessments, to be published, the rate shall be set according to the Legal Advertising Rate Act ~~the newspaper's published rate for such advertising.~~

(Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

(35 ILCS 200/12-25)

Sec. 12-25. Contents of assessment list publication; payment. In all counties, the expense of printing and publication of assessment lists shall be paid out of the county treasury. The publication of the assessments shall include the name of the owner or of the person who last paid the taxes on each property, and the total amount of its assessment ~~and how~~

~~much of the assessment is attributable to the improvements on the property.~~ When any property so assessed is susceptible of description or identification by street name and street or house number, or by a property index number, the publication of the street name and street or house number, or property index number shall constitute a sufficient description of the property for the purposes of publication required by this Code. (Source: Laws 1939, p. 886; P.A. 88-455.)

(35 ILCS 200/12-45)

Sec. 12-45. Publication of certificates of error. At the time publication is made under Section 12-60, the board of review shall also publish a complete list of the changes made in assessments by the issuance of certificates of error under Sections 14-20 and 16-75. The published list shall contain for each change the information enumerated in Section 12-25 and shall show the amount of the assessment prior to and after the action of the board of review. Publication shall be made in some newspaper or newspapers of general circulation published in the county in which the assessment is made, except that in every township or assessment district in which there is published one or more newspapers of general circulation, the list of that township shall be published in one of those newspapers.

This Section applies prior to the effective date of this amendatory Act of the 97th General Assembly, but does not apply

for any certificate of error issued on or after the effective date of this amendatory Act.

(Source: P.A. 81-313; 88-455.)

(35 ILCS 200/12-60)

Sec. 12-60. List of assessment changes; publications. When the board of review in any county with less than 3,000,000 inhabitants decides to reverse or modify the action of the chief county assessment officer, or to change the list as completed, or the assessment or description of any property, the changes shall be entered upon the assessment books.

On or before the annual date for adjournment as fixed by Section 16-35, the board of review shall make a full and complete list, by township if the county is so organized, of all changes in assessments made by the board of review prior to the adjournment date. The list shall contain the information enumerated in Section 12-25 and shall show the amount of the assessment as it appeared prior to and after being acted upon by the board of review. The board of review need not show on the list changes which only correct the description of the assessed property, the ownership of the property, or the name of the person in whose name the property is assessed. Changes by the board that raise or lower, on a percentage basis, the total assessed value of property in any assessment district or the value of a particular class of property, need not be shown on the list. However, the list shall contain a general



statement indicating that a change has been made and shall state the percentage of increase or decrease.

The board of review shall deliver a copy of the list to the county clerk who shall file it in his or her office, and a copy to the chief county assessment officer. The lists shall be public records and open to inspection of all persons, and shall be preserved or destroyed in the manner described in Section 16-90.

~~Within 30 days after the board has adjourned, the board shall, in each year, publish, by township if the county is so organized, a complete list of the changes made in assessments by the board as the changes appear in the list required by this Section. The publication shall be made in some newspaper or newspapers of general circulation published in the county in which the assessment is made. However, in every township or assessment district in which there is published one or more newspapers of general circulation, the list of that township shall be published in one of those newspapers. The newspaper shall furnish to the local assessment officers as many copies of the paper containing the list of changes as may be required.~~

(Source: P.A. 85-696; 88-455.)

Section 15. The Illinois Municipal Code is amended by changing Sections 11-48.3-23 and 11-74.6-22 as follows:

(65 ILCS 5/11-48.3-23) (from Ch. 24, par. 11-48.3-23)

Sec. 11-48.3-23. The Board shall have power to pass all ordinances and make all rules and regulations proper or necessary to carry into effect the powers granted to the Authority, with such fines or penalties as may be deemed proper. All fines and penalties shall be imposed by ordinance, which shall be published once in a newspaper of general circulation published in the area embraced by the Authority. No such ordinance shall take effect until 10 days after its publication.

(Source: P.A. 86-279.)

(65 ILCS 5/11-74.6-22)

Sec. 11-74.6-22. Adoption of ordinance; requirements; changes.

(a) Before adoption of an ordinance proposing the designation of a redevelopment planning area or a redevelopment project area, or both, or approving a redevelopment plan or redevelopment project, the municipality or commission designated pursuant to subsection (1) of Section 11-74.6-15 shall fix by ordinance or resolution a time and place for public hearing. Prior to the adoption of the ordinance or resolution establishing the time and place for the public hearing, the municipality shall make available for public inspection a redevelopment plan or a report that provides in sufficient detail, the basis for the eligibility of the redevelopment project area. The report along with the name of a

person to contact for further information shall be sent to the affected taxing district by certified mail within a reasonable time following the adoption of the ordinance or resolution establishing the time and place for the public hearing.

At the public hearing any interested person or affected taxing district may file with the municipal clerk written objections to the ordinance and may be heard orally on any issues that are the subject of the hearing. The municipality shall hear and determine all alternate proposals or bids for any proposed conveyance, lease, mortgage or other disposition of land and all protests and objections at the hearing and the hearing may be adjourned to another date without further notice other than a motion to be entered upon the minutes fixing the time and place of the later hearing. At the public hearing or at any time prior to the adoption by the municipality of an ordinance approving a redevelopment plan, the municipality may make changes in the redevelopment plan. Changes which (1) add additional parcels of property to the proposed redevelopment project area, (2) substantially affect the general land uses proposed in the redevelopment plan, or (3) substantially change the nature of or extend the life of the redevelopment project shall be made only after the municipality gives notice, convenes a joint review board, and conducts a public hearing pursuant to the procedures set forth in this Section and in Section 11-74.6-25. Changes which do not (1) add additional parcels of property to the proposed redevelopment project area,

(2) substantially affect the general land uses proposed in the redevelopment plan, or (3) substantially change the nature of or extend the life of the redevelopment project may be made without further hearing, provided that the municipality shall give notice of any such changes by mail to each affected taxing district and by publication once in a newspaper of general circulation within the affected taxing district. Such notice by mail and by publication shall each occur not later than 10 days following the adoption by ordinance of such changes.

(b) Before adoption of an ordinance proposing the designation of a redevelopment planning area or a redevelopment project area, or both, or amending the boundaries of an existing redevelopment project area or redevelopment planning area, or both, the municipality shall convene a joint review board to consider the proposal. The board shall consist of a representative selected by each taxing district that has authority to levy real property taxes on the property within the proposed redevelopment project area and that has at least 5% of its total equalized assessed value located within the proposed redevelopment project area, a representative selected by the municipality and a public member. The public member and the board's chairperson shall be selected by a majority of other board members.

All board members shall be appointed and the first board meeting held within 14 days following the notice by the municipality to all the taxing districts as required by

subsection (c) of Section 11-74.6-25. The notice shall also advise the taxing bodies represented on the joint review board of the time and place of the first meeting of the board. Additional meetings of the board shall be held upon the call of any 2 members. The municipality seeking designation of the redevelopment project area may provide administrative support to the board.

The board shall review the public record, planning documents and proposed ordinances approving the redevelopment plan and project to be adopted by the municipality. As part of its deliberations, the board may hold additional hearings on the proposal. A board's recommendation, if any, shall be a written recommendation adopted by a majority vote of the board and submitted to the municipality within 30 days after the board convenes. A board's recommendation shall be binding upon the municipality. Failure of the board to submit its recommendation on a timely basis shall not be cause to delay the public hearing or the process of establishing or amending the redevelopment project area. The board's recommendation on the proposal shall be based upon the area satisfying the applicable eligibility criteria defined in Section 11-74.6-10 and whether there is a basis for the municipal findings set forth in the redevelopment plan as required by this Act. If the board does not file a recommendation it shall be presumed that the board has found that the redevelopment project area satisfies the eligibility criteria.

(c) After a municipality has by ordinance approved a redevelopment plan and designated a redevelopment planning area or a redevelopment project area, or both, the plan may be amended and additional properties may be added to the redevelopment project area only as herein provided. Amendments which (1) add additional parcels of property to the proposed redevelopment project area, (2) substantially affect the general land uses proposed in the redevelopment plan, (3) substantially change the nature of the redevelopment project, (4) increase the total estimated redevelopment project costs set out in the redevelopment plan by more than 5% after adjustment for inflation from the date the plan was adopted, or (5) add additional redevelopment project costs to the itemized list of redevelopment project costs set out in the redevelopment plan shall be made only after the municipality gives notice, convenes a joint review board, and conducts a public hearing pursuant to the procedures set forth in this Section and in Section 11-74.6-25. Changes which do not (1) add additional parcels of property to the proposed redevelopment project area, (2) substantially affect the general land uses proposed in the redevelopment plan, (3) substantially change the nature of the redevelopment project, (4) increase the total estimated redevelopment project cost set out in the redevelopment plan by more than 5% after adjustment for inflation from the date the plan was adopted, or (5) add additional redevelopment project costs to the itemized list of

redevelopment project costs set out in the redevelopment plan may be made without further hearing, provided that the municipality shall give notice of any such changes by mail to each affected taxing district and by publication once in a newspaper of general circulation within the affected taxing district. Such notice by mail and by publication shall each occur not later than 10 days following the adoption by ordinance of such changes.

(d) After the effective date of this amendatory Act of the 91st General Assembly, a municipality shall submit the following information for each redevelopment project area (i) to the State Comptroller under Section 8-8-3.5 of the Illinois Municipal Code and (ii) to all taxing districts overlapping the redevelopment project area no later than 180 days after the close of each municipal fiscal year or as soon thereafter as the audited financial statements become available and, in any case, shall be submitted before the annual meeting of the joint review board to each of the taxing districts that overlap the redevelopment project area:

(1) Any amendments to the redevelopment plan, or the redevelopment project area.

(1.5) A list of the redevelopment project areas administered by the municipality and, if applicable, the date each redevelopment project area was designated or terminated by the municipality.

(2) Audited financial statements of the special tax

allocation fund once a cumulative total of \$100,000 of tax increment revenues has been deposited in the fund.

(3) Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of this Act during the preceding fiscal year.

(4) An opinion of legal counsel that the municipality is in compliance with this Act.

(5) An analysis of the special tax allocation fund which sets forth:

(A) the balance in the special tax allocation fund at the beginning of the fiscal year;

(B) all amounts deposited in the special tax allocation fund by source;

(C) an itemized list of all expenditures from the special tax allocation fund by category of permissible redevelopment project cost; and

(D) the balance in the special tax allocation fund at the end of the fiscal year including a breakdown of that balance by source and a breakdown of that balance identifying any portion of the balance that is required, pledged, earmarked, or otherwise designated for payment of or securing of obligations and anticipated redevelopment project costs. Any portion of such ending balance that has not been identified or is not identified as being required, pledged,



earmarked, or otherwise designated for payment of or securing of obligations or anticipated redevelopment project costs shall be designated as surplus as set forth in Section 11-74.6-30 hereof.

(6) A description of all property purchased by the municipality within the redevelopment project area including:

- (A) Street address.
- (B) Approximate size or description of property.
- (C) Purchase price.
- (D) Seller of property.

(7) A statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including:

- (A) Any project implemented in the preceding fiscal year.
- (B) A description of the redevelopment activities undertaken.
- (C) A description of any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area.

(D) Additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan.

(E) Information regarding contracts that the municipality's tax increment advisors or consultants have entered into with entities or persons that have received, or are receiving, payments financed by tax increment revenues produced by the same redevelopment project area.

(F) Any reports submitted to the municipality by the joint review board.

(G) A review of public and, to the extent possible, private investment actually undertaken to date after the effective date of this amendatory Act of the 91st General Assembly and estimated to be undertaken during the following year. This review shall, on a project-by-project basis, set forth the estimated amounts of public and private investment incurred after the effective date of this amendatory Act of the 91st General Assembly and provide the ratio of private investment to public investment to the date of the report and as estimated to the completion of the redevelopment project.

(8) With regard to any obligations issued by the municipality:

(A) copies of any official statements; and

(B) an analysis prepared by financial advisor or underwriter setting forth: (i) nature and term of obligation; and (ii) projected debt service including

required reserves and debt coverage.

(9) For special tax allocation funds that have received cumulative deposits of incremental tax revenues of \$100,000 or more, a certified audit report reviewing compliance with this Act performed by an independent public accountant certified and licensed by the authority of the State of Illinois. The financial portion of the audit must be conducted in accordance with Standards for Audits of Governmental Organizations, Programs, Activities, and Functions adopted by the Comptroller General of the United States (1981), as amended, or the standards specified by Section 8-8-5 of the Illinois Municipal Auditing Law of the Illinois Municipal Code. The audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (o) of Section 11-74.6-10.

(e) The joint review board shall meet annually 180 days after the close of the municipal fiscal year or as soon as the redevelopment project audit for that fiscal year becomes available to review the effectiveness and status of the redevelopment project area up to that date.

(Source: P.A. 91-474, eff. 11-1-99; 91-900, eff. 7-6-00.)

Section 20. The Municipal Electric Refunding Revenue Bond Act is amended by changing Section 6 as follows:

(65 ILCS 85/6) (from Ch. 111 2/3, par. 110.6)

Sec. 6. Within thirty days after any ordinance providing for the issuance of refunding revenue bonds has been passed, it shall be published once in a newspaper published and having general circulation in such city, village or incorporated town, or if there be no newspaper published in such city, village or incorporated town, then by posting in at least three of the most public places in such city, village or incorporated town, and such ordinance shall not become effective until ten days after its publication or posting, as the case may be.

(Source: Laws 1941, vol. 1, p. 383.)

Section 25. The Legal Advertising Rate Act is amended by changing Section 1 as follows:

(715 ILCS 15/1) (from Ch. 100, par. 11)

Sec. 1. For purposes of this Act, "required public notice" means ~~When~~ any notice, advertisement, proclamation, statement, proposal, ordinance or proceedings of an official body or board or any other matter or material that is required by law or by the order or rule of any court to be published in any newspaper. The ~~, the~~ face of type of any required public notice ~~in which such publication~~ shall be made shall be not smaller than the body type used in the classified advertising in the newspaper in which the required public notice is published ~~such publication is made~~. The minimum rate shall be 20 cents per

column line for each insertion of a required public notice. The maximum rate charged for each insertion of a required public notice shall not exceed the lowest classified rate paid by commercial users for comparable space in the newspapers in which the required public notice appears and shall include all cash discounts, multiple insertion discounts, and similar benefits extended to the newspaper's regular customers. For the purposes of this Act, "commercial user" means a customer submitting commercial advertising, and does not include a customer submitting a required public notice. ~~The maximum rate for each insertion shall not exceed the newspaper's annually published rate for comparable local advertising space.~~

(Source: P.A. 94-874, eff. 1-1-07.)

(35 ILCS 200/12-65 rep.)

Section 30. The Property Tax Code is amended by repealing Section 12-65.

Section 99. Effective date. This Act takes effect January 1, 2012, except that the provisions of Section 10 take effect upon becoming law.