

SB2022



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB2022

Introduced 2/10/2017, by Sen. Dan McConchie

SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-160

Amends the Property Tax Code. In a Section concerning valuation in years other than general assessment years, provides that the Section shall not be construed to prevent valuation changes under other Sections of this Code. Effective immediately.

LRB100 11011 HLH 21250 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 9-160 as follows:

6 (35 ILCS 200/9-160)

7 Sec. 9-160. Valuation in years other than general
8 assessment years. On or before June 1 in each year other than
9 the general assessment year, in all counties with less than
10 3,000,000 inhabitants, and as soon as he or she reasonably can
11 in counties with 3,000,000 or more inhabitants, the assessor
12 shall list and assess all property which becomes taxable and
13 which is not upon the general assessment, and also make and
14 return a list of all new or added buildings, structures or
15 other improvements of any kind, the value of which had not been
16 previously added to or included in the valuation of the
17 property on which such improvements have been made, specifying
18 the property on which each of the improvements has been made,
19 the kind of improvement and the value which, in his or her
20 opinion, has been added to the property by the improvements.
21 The assessment shall also include or exclude, on a
22 proportionate basis in accordance with the provisions of
23 Section 9-180, all new or added buildings, structures or other

1 improvements, the value of which was not included in the
2 valuation of the property for that year, and all improvements
3 which were destroyed or removed. In case of the destruction or
4 injury by fire, flood, cyclone, storm or otherwise, or removal
5 of any structures of any kind, or of the destruction of or any
6 injury to orchard timber, ornamental trees or groves, the value
7 of which has been included in any former valuation of the
8 property, the assessor shall determine as near as practicable
9 how much the value of the property has been diminished, and
10 make return thereof.

11 Beginning January 1, 1996, the authority within a unit of
12 local government that is responsible for issuing building or
13 occupancy permits shall notify the chief county assessment
14 officer, by December 31 of the assessment year, when a full or
15 partial occupancy permit has been issued for a parcel of real
16 property. The chief county assessment officer shall include in
17 the assessment of the property for the current year the
18 proportionate value of new or added improvements on that
19 property from the date the occupancy permit was issued or from
20 the date the new or added improvement was inhabitable and fit
21 for occupancy or for intended customary use until December 31
22 of that year. If the chief county assessment officer has
23 already certified the books for the year, the board of review
24 or interim board of review shall assess the new or added
25 improvements on a proportionate basis for the year in which the
26 occupancy permit was issued or the new or added improvement was

1 inhabitable and fit for occupancy or for intended customary
2 use. The proportionate value of the new or added improvements
3 may be assessed by the board of review or interim board of
4 review as omitted property pursuant to Sections 9-265, 9-270,
5 16-50 and 16-140 in a subsequent year on a proportionate basis
6 for the year in which the occupancy permit was issued or the
7 new or added improvement was inhabitable and fit for occupancy
8 or for intended customary use if it was not assessed in that
9 year.

10 Nothing in this Section shall be construed to prohibit
11 valuation changes in accordance with the provisions with this
12 Code, including, but not limited to, Sections 9-75 and 9-205.

13 (Source: P.A. 91-486, eff. 1-1-00.)

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.