



Rep. Dave Severin

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10100HB2484ham001

LRB101 07499 HLH 57600 a

1 AMENDMENT TO HOUSE BILL 2484

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 2484 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 11-25, 11-155, 11-160, 11-165, 17-20, and 17-40 as  
6 follows:

7 (35 ILCS 200/11-25)

8 Sec. 11-25. Certification procedure. Application for a  
9 pollution control facility certificate shall be filed with the  
10 Pollution Control Board in a manner and form prescribed in  
11 regulations issued by that board. The application shall contain  
12 appropriate and available descriptive information concerning  
13 anything claimed to be entitled in whole or in part to tax  
14 treatment as a pollution control facility. If it is found that  
15 the claimed facility or relevant portion thereof is a pollution  
16 control facility as defined in Section 11-10, the Pollution

1 Control Board, acting through its Chairman or his or her  
2 specifically authorized delegate, shall enter a finding and  
3 issue a certificate to that effect. The certificate shall  
4 require tax treatment as a pollution control facility, but only  
5 for the portion certified if only a portion is certified. The  
6 effective date of a certificate shall be the date of  
7 recommendation by the Illinois Environmental Protection Agency  
8 to the Illinois Pollution Control Board application for the  
9 certificate or the date of the construction of the facility,  
10 whichever is later.

11 (Source: P.A. 100-201, eff. 8-18-17.)

12 (35 ILCS 200/11-155)

13 Sec. 11-155. Certification and assessment authority. For  
14 assessment tax purposes, a qualifying water treatment facility  
15 shall be certified as such by the ~~Director of Natural Resources~~  
16 ~~and shall be assessed by the~~ Department of Revenue. If an  
17 application is approved and a certification is issued following  
18 the procedure contained in Section 11-160, the property shall  
19 be assessed as a qualifying water treatment facility by the  
20 Department of Revenue.

21 (Source: P.A. 92-278, eff. 1-1-02.)

22 (35 ILCS 200/11-160)

23 Sec. 11-160. Approval procedure. Application for approval  
24 as a qualifying water treatment facility shall be filed with

1 the Department of Revenue ~~Natural Resources~~ in the manner and  
2 form prescribed by the Department of Revenue ~~Director of~~  
3 ~~Natural Resources~~. The application shall contain appropriate  
4 and available descriptive information concerning anything  
5 claimed to be entitled to assessment ~~tax~~ treatment as defined  
6 in this Division 4. If it is found that the facility meets the  
7 definition, the Director of Revenue ~~Natural Resources~~, or his  
8 or her duly authorized designee, shall enter a finding and  
9 issue a certificate that requires assessment ~~tax~~ treatment as a  
10 qualifying water treatment facility. The effective date of a  
11 certificate shall be on January 1 preceding the date of  
12 certification or preceding the date construction or  
13 installation of the facility commences, whichever is later.

14 (Source: P.A. 92-278, eff. 1-1-02.)

15 (35 ILCS 200/11-165)

16 Sec. 11-165. Judicial review; qualifying water treatment  
17 facilities. Any applicant or holder aggrieved by the issuance,  
18 refusal to issue, denial, revocation, modification, or  
19 restriction of a qualifying water treatment facility  
20 certificate may appeal the finding and order of the Department  
21 of Revenue (or the Department of Natural Resources, if  
22 applicable) under the Administrative Review Law.

23 (Source: P.A. 92-278, eff. 1-1-02.)

24 (35 ILCS 200/17-20)

1           Sec. 17-20. Hearing on tentative equalization factor. The  
2 Department shall, after publishing its tentative equalization  
3 factor and giving notice of hearing to the public in a  
4 newspaper of general circulation in the county and on the  
5 Department's official website, hold a hearing on its estimate  
6 not less than 10 days nor more than 30 days from the date of the  
7 publication. The notice shall state the date and time of the  
8 hearing, which shall be held in either Chicago or Springfield,  
9 the basis for the estimate of the Department, and further  
10 information as the Department may prescribe. The Department  
11 shall, after giving a hearing to all interested parties and  
12 opportunity for submitting testimony and evidence in support of  
13 or adverse to the estimate as the Department considers  
14 requisite, either confirm or revise the estimate so as to  
15 correctly represent the considered judgment of the Department  
16 respecting the estimated percentage to be added to or deducted  
17 from the aggregate assessment of all locally assessed property  
18 in the county except property assessed under Sections 10-110  
19 through 10-140 or 10-170 through 10-200. Within 30 days after  
20 the conclusion of the hearing the Department shall mail to the  
21 County Clerk, by certified mail, its determination with respect  
22 to such estimated percentage to be added to or deducted from  
23 the aggregate assessment.

24           (Source: P.A. 91-555, eff. 1-1-00.)

1           Sec. 17-40. Publication of final equalization factor. The  
2 Department shall publish in each county and on the Department's  
3 official website the percentage and equalization factor  
4 certified to each county clerk under Section 17-30. If the  
5 percentage differs from the percentage derived from the initial  
6 estimate certified under Section 17-15, a statement as to the  
7 basis for the final percentage shall also be published. The  
8 Department shall provide the statement to any member of the  
9 public upon request.

10       (Source: P.A. 79-703; 88-455.)"