



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3002

Introduced 2/19/2021, by Rep. Mark Batinick - Jonathan Carroll

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-45

Amends the Property Tax Code. Requires the county clerk to determine whether the aggregate property tax rate for the taxable year on any parcel of property in the county is equal to or greater than 3%. Provides that, with respect to those properties, the total tax liability expressed in dollars may not exceed the property tax liability for that property in the previous taxable year. Provides that, if the property did not have a tax liability in the previous taxable year, or if there have been improvements to the property since the previous taxable year that would increase the assessed value of the property, then the property tax liability for the current taxable year may not exceed 3% of the equalized assessed value of the property. Provides that the amendatory Act does not apply to counties that classify property for the purposes of taxation. Effective immediately.

LRB102 04688 HLH 14707 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 18-45 as follows:

6 (35 ILCS 200/18-45)

7 Sec. 18-45. Computation of rates.

8 (a) Except as provided below, each county clerk shall
9 estimate and determine the rate per cent upon the equalized
10 assessed valuation for the levy year of the property in the
11 county's taxing districts and special service areas, as
12 established under Article VII of the Illinois Constitution, so
13 that the rate will produce, within the proper divisions of
14 that county, not less than the net amount that will be required
15 by the county board or certified to the county clerk according
16 to law. Prior to extension, the county clerk shall determine
17 the maximum amount of tax authorized to be levied by any
18 statute. If the amount of any tax certified to the county clerk
19 for extension exceeds the maximum, the clerk shall extend only
20 the maximum allowable levy.

21 The county clerk shall exclude from the total equalized
22 assessed valuation, whenever estimating and determining it
23 under this Section and Sections 18-50 through 18-105, the

1 equalized assessed valuation in the percentage which has been
2 agreed to by each taxing district, of any property or portion
3 thereof within an Enterprise Zone upon which an abatement of
4 taxes was made under Section 18-170. However, if a
5 municipality has adopted tax increment financing under
6 Division 74.4 of Article 11 of the Illinois Municipal Code,
7 the county clerk shall estimate and determine rates in
8 accordance with Sections 11-74.4-7 through 11-74.4-9 of that
9 Act. Beginning on January 1, 1998 and thereafter, the
10 equalized assessed value of all property for the computation
11 of the amount to be extended within a county with 3,000,000 or
12 more inhabitants shall be the sum of (i) the equalized
13 assessed value of such property for the year immediately
14 preceding the levy year as established by the assessment and
15 equalization process for the year immediately prior to the
16 levy year, (ii) the equalized assessed value of any property
17 that qualifies as new property, as defined in Section 18-185,
18 or annexed property, as defined in Section 18-225, for the
19 current levy year, and (iii) any recovered tax increment
20 value, as defined in Section 18-185, for the current levy
21 year, less the equalized assessed value of any property that
22 qualifies as disconnected property, as defined in Section
23 18-225, for the current levy year.

24 (b) Notwithstanding any other provision of law, beginning
25 in taxable year 2022, except in counties that classify
26 property for the purposes of taxation, the county clerk shall

1 determine whether the aggregate property tax rate for the
2 taxable year on any parcel of property in the county is equal
3 to or greater than 3%. With respect to those properties, the
4 total tax liability expressed in dollars may not exceed the
5 property tax liability for that property in the previous
6 taxable year. If the tax liability for any property must be
7 reduced under this subsection (b), then the reduction shall be
8 apportioned among the taxing districts in which the property
9 is located on a pro rata basis. If the property did not have a
10 tax liability in the previous taxable year, or if there have
11 been improvements to the property since the previous taxable
12 year that would increase the assessed value of the property,
13 then, for the purposes of this subsection (b), the property
14 tax liability for the current taxable year may not exceed 3% of
15 the equalized assessed value of the property.

16 (Source: P.A. 90-320, eff. 1-1-98.)

17 Section 99. Effective date. This Act takes effect upon
18 becoming law.