

# HB2830



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2830

Introduced 2/16/2023, by Rep. Suzanne M. Ness

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/2-5  
35 ILCS 200/2-10

Amends the Property Tax Code. Provides that townships with less than 3,000 inhabitants (instead of 1,000 inhabitants) shall elect multi-township assessors.

LRB103 29699 HLH 56104 b

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 Sections 2-5 and 2-10 as follows:

6 (35 ILCS 200/2-5)

7 Sec. 2-5. Multi-township assessors. Townships with less  
8 than 3,000 ~~1,000~~ inhabitants shall not elect assessors for  
9 each township but shall elect multi-township assessors.

10 (1) If 2 or more townships with less than 3,000 ~~1,000~~  
11 inhabitants are contiguous, one multi-township assessor  
12 shall be elected to assess the property in as many of the  
13 townships as are contiguous and whose combined population  
14 is 3,000 ~~1,000~~ or more inhabitants.

15 (2) If any township of less than 3,000 ~~1,000~~  
16 inhabitants is not contiguous to another township of less  
17 than 1,000 inhabitants, one multi-township assessor shall  
18 be elected to assess the property of that township and any  
19 other township to which it is contiguous.

20 (Source: P.A. 87-818; 88-455.)

21 (35 ILCS 200/2-10)

22 Sec. 2-10. Mandatory establishment of multi-township

1 assessment districts. Before August 1, 2002 and every 10  
2 years thereafter, the supervisor of assessments shall prepare  
3 maps, by county, of the townships, indicating the number of  
4 inhabitants and the equalized assessed valuation of each  
5 township for the preceding year, within the counties under  
6 township organization, and shall distribute a copy of that map  
7 to the county board and to each township supervisor, board of  
8 trustees, sitting township or multi-township assessor, and to  
9 the Department. The map shall contain suggested multi-township  
10 assessment districts for purposes of assessment. Upon receipt  
11 of the maps, the boards of trustees shall determine  
12 separately, by majority vote, if the suggested multi-township  
13 districts are acceptable.

14 The township boards of trustees may meet as a body to  
15 discuss the suggested districts of which they would be a part.  
16 Upon request of the township supervisor of any township, the  
17 township supervisor of the township containing the most  
18 population shall call the meeting, designating the time and  
19 place, and shall act as temporary chairperson of the meeting  
20 until a permanent chairperson is chosen from among the  
21 township officials included in the call to the meeting. The  
22 township assessors and supervisor of assessments may  
23 participate in the meeting. Notice of the meeting shall be  
24 given in the same manner as notice is required for township  
25 meetings in the Township Code. The meeting shall be open to the  
26 public and may be recessed from time to time.

1           If a multi-township assessment district is not acceptable  
2 to any board of trustees, they shall so determine and further  
3 determine an alternative multi-township assessment district.  
4 The suggested or alternative multi-township assessment  
5 district shall contain at least 2 townships and 3,000 ~~1,000~~ or  
6 more inhabitants, shall contain no less than the total area of  
7 any one township, shall be contiguous to at least one other  
8 township in the multi-township assessment district, and shall  
9 be located within one county. For purposes of this Section  
10 only, townships are contiguous if they share a common boundary  
11 line or meet at any point. This amendatory Act of 1996 is not a  
12 new enactment, but is declarative of existing law.

13           Before September 15, 2002 and every 10 years thereafter,  
14 the respective boards of town trustees shall notify the  
15 supervisor of assessments and the Department whether they have  
16 accepted the suggested multi-township assessment district or  
17 whether they have adopted an alternative district, and, in the  
18 latter case, they shall include in the notification a  
19 description or map, by township, of the alternative district.  
20 Before October 1, 2002 and every 10 years thereafter, the  
21 supervisor of assessments shall determine whether any  
22 suggested or alternative multi-township assessment district  
23 meets the conditions of this Section and Section 2-5. If any  
24 township board of trustees fails to so notify the supervisor  
25 of assessments and the Department as provided in this Section,  
26 the township shall be part of the original suggested

1 multi-township assessment district. In any dispute between 2  
2 or more townships as to inclusion or exclusion of a township in  
3 any one multi-township assessment district, the county board  
4 shall hold a public hearing in the county seat and, as soon as  
5 practicable thereafter, make a final determination as to the  
6 composition of the district. It shall notify the Department of  
7 the final determination before November 15, 2002 and every 10  
8 years thereafter. The Department shall promulgate the  
9 multi-township assessment districts, file the same with the  
10 Secretary of State as provided in the Illinois Administrative  
11 Procedure Act and so notify the township supervisors, boards  
12 of trustees and county clerks of the townships and counties  
13 subject to this Section and Section 2-5. If the Department's  
14 promulgation removes a township from a prior multi-township  
15 assessment district, that township shall, within 30 days after  
16 the effective date of the removal, receive a distribution of a  
17 portion of the assets of the prior multi-township assessment  
18 district according to the ratio of the total equalized  
19 assessed valuation of all the taxable property in the township  
20 to the total equalized assessed valuation of all the taxable  
21 property in the prior multi-township assessment district. If a  
22 township is removed from one multi-township assessment  
23 district and made a part of another multi-township assessment  
24 district, the district from which the township is removed  
25 shall, within 30 days after the effective date of the removal,  
26 cause the township's distribution under this paragraph to be

1 paid directly to the district of which the township is made a  
2 part. A township receiving such a distribution (or a  
3 multi-township assessment district receiving such a  
4 distribution on behalf of a township that is made a part of  
5 that district) shall use the proceeds from the distribution  
6 only in connection with assessing real estate in the township  
7 for tax purposes.

8 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.  
9 12-2-94; 89-502, eff. 6-28-96; 89-695, eff. 12-31-96.)