



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**HB5545**

Introduced 01/27/06, by Rep. John E. Bradley

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/9-230

Amends the Property Tax Code. In a provision authorizing a county to bill a township for the reasonable costs incurred in completing the assessments, provides that, if the township does not make payment to the county by October 1 of the year immediately following the assessment year for which the township was billed by the county, then the county collector shall deduct the amount owed to the county from the next distribution of funds to that township. Effective immediately.

LRB094 16280 BDD 51528 b

FISCAL 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 9-230 as follows:

6 (35 ILCS 200/9-230)

7 Sec. 9-230. Return of township or multi-township  
8 assessment books.

9 (a) The township or multi-township assessors in counties  
10 with less than 600,000 inhabitants, based on the 2000 federal  
11 decennial census, shall, on or before April 15 of the  
12 assessment year, return the assessment books or workbooks to  
13 the supervisor of assessments. The township or multi-township  
14 assessors in counties with 600,000 or more but no more than  
15 700,000 inhabitants, based on the 2000 federal decennial  
16 census, shall, on or before October 15 of the assessment year,  
17 return the assessment books or workbooks to the supervisor of  
18 assessments. The township or multi-township assessors in  
19 counties with less than 3,000,000 inhabitants, but more than  
20 700,000 inhabitants, based on the 2000 federal decennial  
21 census, shall, on or before November 15 of the assessment year,  
22 return the assessment books or workbooks to the supervisor of  
23 assessments. If a township or multi-township assessor in a  
24 county with less than 3,000,000 inhabitants, but more than  
25 600,000 inhabitants, based on the 2000 federal decennial  
26 census, does not return the assessment books or work books  
27 within the required time, the supervisor of assessments may  
28 take possession of the books and complete the assessments  
29 pursuant to law. Each of the books shall be verified by  
30 affidavit by the assessor substantially as follows:

31 State of Illinois)

32 )ss.

1 County of .....)

2

3 I do solemnly swear that the book or books .... in number,  
4 to which this affidavit is attached, contains a complete list  
5 of all of the property in the township or multi-township or  
6 assessment district herein described subject to taxation for  
7 the year .... so far as I have been able to ascertain, and that  
8 the assessed value set down in the proper column opposite the  
9 descriptions of property is a just and equal assessment of the  
10 property according to law.

11 Dated .....

12 (b) If the supervisor of assessments determines that the  
13 township or multi-township assessor has not completed the  
14 assessments as required by law before returning the assessment  
15 books under this Section, the county board may submit a bill to  
16 the township board of trustees for the reasonable costs  
17 incurred by the supervisor of assessments in completing the  
18 assessments. The moneys collected under this subsection may be  
19 used by the supervisor of assessments only for the purpose of  
20 recouping costs incurred in completing the assessments. If a  
21 township does not make payment to the county as required by  
22 this subsection by October 1 of the year immediately following  
23 the assessment year for which the township was billed by the  
24 county, then the county collector shall deduct the amount owed  
25 to the county from the next distribution of funds to that  
26 township.

27 (Source: P.A. 93-761, eff. 1-1-05; 94-417, eff. 8-2-05.)

28 Section 99. Effective date. This Act takes effect upon  
29 becoming law.