



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

SB0435

Introduced 2/16/2005, by Sen. Kathleen L. Wojcik

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-53 new

Amends the Property Tax Code. Authorizes a school district to, without referendum, adopt a levy to recapture revenue lost by a property tax refund it is required to make. Provides that, for purposes of the Property Tax Extension Limitation Law, the school district's aggregate extension base shall not include the recapture levy. Provides that any taxpayer who has received a refund of property taxes has been included in a recapture levy by a particular school district under this Section shall have the right to have the extension of the district's levy against his or her property abated to the extent that the extension exceeds \$500.

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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 adding
5 Section 18-53 as follows:

6 (35 ILCS 200/18-53 new)

7 Sec. 18-53. Recovery of revenue lost due to tax refunds.

8 (a) When a school district is required to refund a portion
9 of the property tax revenue distributed to that school district
10 because of a decision of the Property Tax Appeal Board, an
11 assessment or exemption decision of the Department of Revenue,
12 a court order issued pursuant to an assessment valuation
13 complaint under subdivision (b)(3) of Section 23-15, or an
14 administrative decision of a local assessing official reducing
15 the assessed value of a property within the district, that
16 school district may, without referendum, adopt a levy to
17 recapture the revenue lost by the refund or refunds. The
18 recapture levy may not exceed an amount equal to the aggregate
19 refunds paid by the district for the prior fiscal year. Within
20 45 days after a request by a school district, the county
21 treasurer must certify the aggregate refunds paid by a school
22 district for purposes of this Section. For purposes of the
23 Property Tax Extension Limitation Law, the school district's
24 aggregate extension base shall not include the recapture levy
25 authorized under this Section.

26 (b) Whenever the county treasurer certifies aggregate
27 refunds at the request of a school district under this Section,
28 the treasurer shall keep records of the individual refunds
29 included in the aggregate. All such information shall be
30 provided to the county clerk. The county clerk shall keep a
31 record of such information and of any recapture levy that may,
32 thereafter, be extended, so that the amount of such extension

1 may be distinguished from any other levies and extensions for
2 that district. The county treasurer's and the county clerk's
3 records under this Section shall be available to the public
4 upon request.

5 (c) Any taxpayer who has received a refund of property
6 taxes that has been included in a recapture levy by a
7 particular school district under this Section shall have the
8 right to have the extension of such district's levy against his
9 or her property abated to the extent such extension exceeds
10 \$500. The abatement shall be granted only upon application as
11 provided in this Section. For purposes of this Section, the
12 "property" for which the recapture extension may be abated is
13 defined as one or more parcels which were the subject of a
14 consolidated refund. If the school district's recapture levy
15 and extension was made in a lesser amount than the aggregate of
16 all refunds certified by the treasurer for that district, each
17 abatement shall reflect that same proportionate reduction.

18 (d) A taxpayer seeking an abatement under this Section
19 shall apply to the county treasurer no later than the due date
20 under Section 23-10 for tax objection complaints regarding tax
21 levies of the year for which the recapture levy was extended.
22 The county treasurer may prescribe the form in which the
23 application shall be made. The application shall include a copy
24 of the decision or order that gave rise to the refund and shall
25 specify the abatement claimed. The treasurer, assisted if
26 necessary by the county clerk, shall confirm whether the refund
27 identified in the application was included within the
28 appropriate treasurer's certification of aggregate refunds,
29 and upon such confirmation the abatement shall be allowed as
30 provided in this Section. If the taxes abated have been paid
31 they shall be refunded. If the treasurer cannot determine
32 whether the application should be allowed, or otherwise denies
33 the application, any taxpayer who has paid the tax subject to
34 the claimed abatement may petition the circuit court for a
35 refund in the time and manner provided in Section 20-175. Any
36 refund granted pursuant to an abatement shall not be included

1 in a recapture levy under this Section.

2 (e) The county treasurer and county clerk shall mark their

3 records to reflect any abatement under this Section.