



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
SB2392

Introduced 1/18/2006, by Sen. William R. Haine

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 16279 BDD 51527 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)

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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.