

HB4681



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB4681

by Rep. Donald L. Moffitt

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-130

Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants, property owners must notify affected fire protection districts upon the filing of any application for a non-homestead exemption that would reduce the assessed valuation of any property by more than \$100,000 and provides that the districts must be given the opportunity to be heard on the matter.

LRB095 16670 BDD 42701 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 Section 16-130 as follows:

6 (35 ILCS 200/16-130)

7 Sec. 16-130. Exemption procedures; board of appeals; board
8 of review. Whenever the board of appeals (until the first
9 Monday in December 1998 and the board of review beginning the
10 first Monday in December 1998 and thereafter) in any county
11 with 3,000,000 or more inhabitants determines that any property
12 is or is not exempt from taxation, the decision of the board
13 shall not be final, except as to homestead exemptions. Upon
14 filing of any application for an exemption which would, if
15 approved, reduce the assessed valuation of any property by more
16 than \$100,000, other than a homestead exemption, the owner
17 shall give timely notice of the application by mailing a copy
18 of it to any municipality, school district, ~~and~~ community
19 college district, and fire protection district in which such
20 property is situated. Failure of a municipality, school
21 district, ~~or~~ community college district, or fire protection
22 district to receive the notice shall not invalidate any
23 exemption. The board shall give the municipalities, school

1 districts, ~~and~~ community college districts, fire protection
2 districts, and the taxpayer an opportunity to be heard. In all
3 exemption cases other than homestead exemptions, the secretary
4 of the board shall comply with the provisions of Section 5-15.
5 The Department shall then determine whether the property is or
6 is not legally liable to taxation. It shall notify the board of
7 its decision and the board shall correct the assessment
8 accordingly, if necessary. The decision of the Department is
9 subject to review under Sections 8-35 and 8-40. The extension
10 of taxes on any assessment shall not be delayed by any
11 proceedings under this paragraph, and, in case the property is
12 determined to be exempt, any taxes extended upon the
13 unauthorized assessment shall be abated or, if already paid,
14 shall be refunded.

15 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
16 8-14-96.)