

96TH GENERAL ASSEMBLY State of Illinois 2009 and 2010 HB3738

Introduced 2/25/2009, by Rep. Thomas Holbrook

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10

Amends the Property Tax Code. In counties of less than 3,000,000, provides that the publication of assessments shall be in a newspaper circulated (instead of published) in the county. Effective immediately.

LRB096 09382 RCE 19539 b

1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Property Tax Code is amended by changing

 Section 12-10 as follows:
- 6 (35 ILCS 200/12-10)

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Sec. 12-10. Publication of assessments; counties of less 3,000,000. In counties with less than 3,000,000 inhabitants, as soon as the chief county assessment officer has completed the assessment in the county or in the assessment district, he or she shall, in each year of a general assessment, publish for the county or assessment district a complete list of the assessment, by townships if so organized. In years other than years of a general assessment, the chief county assessment officer shall publish a list of property for which assessments have been added or changed since the preceding assessment, together with the amounts of assessments, except that publication of individual assessment changes shall not be required if the changes result from equalization by the supervisor of assessments under Section 9-210, or Section 10-200, in which case the list shall include a general statement indicating that assessments have been changed because of the application of an equalization factor and shall set forth the percentage of increase or decrease represented by the factor. The publication shall be made on or before December 31 of that year, and shall be printed in some public newspaper or newspapers <u>circulated</u> published in the county. In every township or assessment district in which there is published one or more newspapers of general circulation, the list of that township shall be published in one of the newspapers.

At the top of the list of assessments there shall be a notice in substantially the following form printed in type no smaller than eleven point:

12 "NOTICE TO TAXPAYERS

Median Level of Assessment--(insert here the median level of assessment for the assessment district)

Your property is to be assessed at the above listed median level of assessment for the assessment district. You may check the accuracy of your assessment by dividing your assessment by the median level of assessment. The resulting value should equal the estimated fair cash value of your property. If the resulting value is greater than the estimated fair cash value of your property, you may be over-assessed. If the resulting value is less than the fair cash value of your property, you may be under-assessed. You may appeal your assessment to the Board of Review."

The newspaper shall furnish to the local assessment officers as many copies of the paper containing the assessment

- list as they may require.
- 2 (Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)
- 3 Section 99. Effective date. This Act takes effect upon
- 4 becoming law.