



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB4610

by Rep. William B. Black

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10
35 ILCS 200/12-15
35 ILCS 200/12-25
35 ILCS 200/12-33 new

Amends the Property Tax Code. Provides that, in addition to or instead of publishing any property tax assessment in a newspaper, a county of less than 3,000,000 may publish the assessment on its Internet website. Sets forth requirements for the Internet publication.

LRB096 14247 HLH 29045 b

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 changing
5 Sections 12-10, 12-15, 12-20, and 12-25, and by adding Section
6 12-33 as follows:

7 (35 ILCS 200/12-10)

8 Sec. 12-10. Publication of assessments; counties of less
9 than 3,000,000. In counties with less than 3,000,000
10 inhabitants, as soon as the chief county assessment officer has
11 completed the assessment in the county or in the assessment
12 district, he or she shall, in each year of a general
13 assessment, publish for the county or assessment district a
14 complete list of the assessment, by townships if so organized.
15 In years other than years of a general assessment, the chief
16 county assessment officer shall publish a list of property for
17 which assessments have been added or changed since the
18 preceding assessment, together with the amounts of the
19 assessments, except that publication of individual assessment
20 changes shall not be required if the changes result from
21 equalization by the supervisor of assessments under Section
22 9-210, or Section 10-200, in which case the list shall include
23 a general statement indicating that assessments have been

1 changed because of the application of an equalization factor
2 and shall set forth the percentage of increase or decrease
3 represented by the factor. The publication shall be made on or
4 before December 31 of that year, and shall be: (i) published on
5 the county's Internet website as set forth under Section 12-33;
6 or (ii) printed in some public newspaper or newspapers
7 published in the county. In every township or assessment
8 district in which there is published one or more newspapers of
9 general circulation, the list of that township shall be
10 published in one of the newspapers.

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

14 "NOTICE TO TAXPAYERS

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

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

1 The newspaper shall furnish to the local assessment
2 officers as many copies of the paper containing the assessment
3 list as they may require.

4 (Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

5 (35 ILCS 200/12-15)

6 Sec. 12-15. Publication fee - Counties of less than
7 3,000,000. The newspaper shall be paid a fee for publishing the
8 assessment list according to the following schedule:

9 (a) For a parcel listing including the name of the property
10 owner, a property index number and the total assessment, 80¢
11 per parcel;

12 (b) For a parcel listing including the name of the property
13 owner, a property index number, the assessed value of
14 improvements and the total assessment, \$1.20 per parcel;

15 (c) For a parcel listing including the name of the property
16 owner, a legal description of the property and the total
17 assessment, \$1.20 per parcel;

18 (d) For a parcel listing including the name of the property
19 owner, a property index number, a legal description and the
20 total assessment, \$1.60 per parcel;

21 (e) For a parcel listing including the name of the property
22 owner, a legal description, the assessed value of improvements
23 and the total assessment, \$1.60 per parcel;

24 (f) For a parcel listing including the name of the property
25 owner, a property index number, a legal description, the

1 assessed value of improvements and the total assessment, \$2.00
2 per parcel; and

3 (g) For the preamble, headings, and any other explanatory
4 matter either required by law, or requested by the supervisor
5 of assessments, to be published, the newspaper's published rate
6 for such advertising.

7 (h) For a notice of Internet publishing under Section
8 12-33, the newspaper's published rate for similar advertising.

9 (Source: P.A. 86-415; 86-1481; 87-1189; 88-455.)

10 (35 ILCS 200/12-25)

11 Sec. 12-25. Contents of assessment list publication;
12 payment. In all counties, the expense of printing the notice of
13 Internet publishing and of the printing and publication of
14 assessment lists shall be paid out of the county treasury. The
15 publication of the assessments shall include the name of the
16 owner or of the person who last paid the taxes on each
17 property, and the total amount of its assessment and how much
18 of the assessment is attributable to the improvements on the
19 property. When any property so assessed is susceptible of
20 description or identification by street name and street or
21 house number, or by a property index number, the publication of
22 the street name and street or house number, or property index
23 number shall constitute a sufficient description of the
24 property for the purposes of publication required by this Code.

25 (Source: Laws 1939, p. 886; P.A. 88-455.)

1 (35 ILCS 200/12-33 new)

2 Sec. 12-33. Internet publication of assessments.

3 (a) In addition to or instead of publishing any assessment
4 under this Division in a newspaper, the chief county assessment
5 officer may publish the assessment on the county's Internet
6 website. The form of the Internet publication must be in
7 substantially the same form as otherwise required under this
8 Division.

9 (b) If a county publishes an assessment on the Internet, it
10 must publish a notice of the Internet publication in some
11 public newspaper or newspapers published in the county. In
12 every township or assessment district in which there is
13 published one or more newspapers of general circulation, the
14 notice of the Internet publication shall be published in one of
15 the newspapers. The notice shall be in substantially the
16 following form printed in type no smaller than eleven point:

17 NOTICE TO TAXPAYERS

18 The assessment for (the assessment district) may be
19 viewed online at the (the county's) Internet website at
20 (website address).

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

23 Your property is to be assessed at the above listed
24 median level of assessment for the assessment district. You
25 may check the accuracy of your assessment by dividing your

1 assessment by the median level of assessment. The resulting
2 value should equal the estimated fair cash value of your
3 property. If the resulting value is greater than the
4 estimated fair cash value of your property, you may be
5 over-assessed. If the resulting value is less than the fair
6 cash value of your property, you may be under-assessed. You
7 may appeal your assessment to the Board of Review.