

HB6863



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB6863

by Rep. John E. Bradley

SYNOPSIS AS INTRODUCED:

New Act
35 ILCS 200/15-176
35 ILCS 200/20-17 new

Creates the Taxpayer Action Board Act. Provides for the creation by referendum, organization, and operation of Taxpayer Action Boards in certain counties. Provides that the boards will represent taxpayers before units of local government that impose taxes and will provide taxpayer education. Amends the Property Tax Code. Extends the alternative general homestead exemption for a period of one year. Requires counties to provide notice of the median assessment on property tax bills. Requires county assessors to make certain information available to the public. Effective immediately.

LRB096 22214 HLH 40998 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

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

4 ARTICLE 1

5 Section 1-1. Short title. This Act may be cited as the
6 Taxpayer Action Board Act.

7 Section 1-5. Purpose. The purpose of this Act is to
8 promote the health, welfare, and prosperity of all citizens of
9 this State who reside in the counties to which this Act applies
10 (i) by ensuring effective and democratic representation of
11 taxpayers before all units of local government that impose
12 taxes in those counties and (ii) by providing for taxpayer
13 education on taxing and spending by those units of local
14 government. This purpose shall be deemed a statewide interest
15 and not a private or special concern.

16 Section 1-10. Definitions. As used in this Act:

17 "Campaign contribution" means any money, good, service,
18 credit, or other benefit provided or promised for the purpose
19 of electing a candidate to the board of directors of a TAB.
20 "Campaign contribution" does not include: (i) the value of
21 services provided without compensation by individuals who

1 volunteer a portion or all of their time on behalf of a
2 candidate or political committee; (ii) the use of real or
3 personal property voluntarily provided by an individual for
4 candidate-related activities; or (iii) the cost of
5 invitations, food, and beverages provided by an individual for
6 candidate-related activities on the individual's residential
7 premises, if the cumulative value of these items provided to
8 any candidate by an individual does not exceed \$100 for any
9 election.

10 "Campaign expenditure" means any payment, use,
11 distribution, or gift of money or anything of value made or
12 promised for the purpose of electing a candidate to the board
13 of directors of a TAB. "Campaign expenditure" does not include:
14 (i) the value of services provided without compensation by
15 individuals who volunteer a portion or all of their time on
16 behalf of a candidate or political committee; (ii) the use of
17 real or personal property voluntarily provided by an individual
18 for candidate-related activities; or (iii) the cost of
19 invitations, food, and beverages provided by an individual for
20 candidate-related activities on the individual's residential
21 premises, if the cumulative value of these items provided to
22 any candidate by an individual does not exceed \$100 for any
23 election.

24 "Director" means any person duly elected or appointed to a
25 TAB board of directors under Section 1-80 or 1-85 of this Act.

26 "Member" means any person who meets the requirements for

1 membership in the TAB set forth in Section 1-35 of this Act.

2 "Redistricting" means the redistricting of county board
3 districts.

4 "TAB" means Taxpayer Action Board.

5 "Taxpayer" means any citizen of the county who pays taxes
6 either directly or indirectly to any unit of local government
7 within that county.

8 "The county", unless otherwise defined, means any county in
9 which a TAB is established.

10 Section 1-15. Counties that may establish a TAB. Any
11 county with a population of greater than 200,000 inhabitants
12 that is contiguous to a county with a population of 2,000,000
13 or more inhabitants may establish a Taxpayer Action Board by
14 initiative petition and referendum.

15 Section 1-20. Petition requirements; form.

16 (a) Any petition to establish a TAB shall be filed with the
17 county clerk. The petition shall be signed by the number of
18 voters in the county equal to at least 5% of the number of
19 votes cast in that county at the last election for governor.
20 The petition must be filed not less than 78 days prior to a
21 regular election to be eligible for submission on the ballot of
22 that election.

23 (b) The petition shall request the submission of the
24 proposition at the next regular election for the purpose of

1 voting for or against establishing a Taxpayer Action Board.

2 The question of establishing a Taxpayer Action Board shall
3 be in substantially the following form:

4 Shall a Taxpayer Action Board be established in
5 County to represent the interests of taxpayers before all
6 units of local government in County?
7 Votes shall be recorded as "Yes" or "No".

8 Section 1-25. Passage of question. If a majority of all
9 ballots cast on the proposition in a county are in favor of the
10 proposition then a TAB shall be established in that county as
11 provided in this Act.

12 Section 1-30. Applicability of Election Code. The
13 referendum authorized by this Act shall be conducted in the
14 manner provided by the Election Code.

15 Section 1-35. TAB membership; fees; dissolution.

16 (a) In each county that passes the question in Section
17 1-20, there is created a public body corporate and politic to
18 be known as the Taxpayer Action Board of County, or
19 County TAB.

20 (b) The membership of each TAB shall consist of all natural
21 persons who are residents of the county and have contributed to
22 the TAB the required annual membership fee in the preceding 12
23 months.

1 (c) Until 180 days after each TAB's first election of
2 directors, the TAB's annual membership fee shall be \$5.
3 Thereafter, the TAB may, by vote of its board of directors,
4 alter the annual membership fee and may create a sliding fee
5 structure related to a member's income.

6 (d) A TAB shall not be an agency of the State or county
7 government.

8 (e) If, after the TAB has been incorporated for a period of
9 3 years, the TAB's membership remains below 500 members for an
10 entire year, the board of directors of the TAB shall dissolve
11 the TAB.

12 Section 1-40. TAB duties and functions; rights and powers.

13 (a) Each TAB shall:

14 (1) inform, educate, and advise taxpayers and others on
15 taxes and spending by all units of local government in its
16 county;

17 (2) represent and promote the interests of taxpayers in
18 local tax matters as individual taxpayers and collectively
19 in terms of local community needs and broad public
20 interest;

21 (3) take affirmative measures to encourage membership
22 by low and moderate income and minority taxpayers,
23 disseminate information and advice to these taxpayers, and
24 represent their interests in local tax matters;

25 (4) inform, insofar as possible, taxpayers about the

1 TAB, including the procedures for obtaining membership in
2 the TAB; and

3 (5) refrain from interfering with collective
4 bargaining rights of any employee of a local government.

5 (b) Each TAB shall have, in addition to the rights and
6 powers provided by other provisions of this Act, the following
7 rights and powers:

8 (1) To represent the interests of taxpayers in local
9 tax matters before units of State and local government,
10 legislative bodies, and other public forums, at levy
11 hearings and other proceedings of concern to taxpayers.

12 (2) To initiate, intervene as a party, or otherwise
13 participate on behalf of taxpayers in any proceeding that
14 the TAB reasonably determines may affect the interests of
15 taxpayers.

16 (3) To represent the interest of taxpayers in the
17 resolution of complaints involving a unit of local
18 government.

19 (4) To negotiate on behalf of taxpayers with units of
20 local government.

21 (5) To represent the interests of corporations,
22 unincorporated businesses, and associations in tax matters
23 before units of local government, legislative bodies, and
24 other public forums where such representation is in the
25 interests of taxpayers.

26 (6) To conduct, support, and assist research, surveys,

1 and investigations in tax matters.

2 (7) To contract for services that cannot reasonably be
3 performed by its employees.

4 (8) To make, amend, and repeal bylaws and rules for the
5 regulation of its affairs and the conduct of its business;
6 to adopt an official seal and alter it at pleasure; to
7 maintain an office; to sue and be sued in its own name,
8 plead and be impleaded; and to make and execute contracts
9 and other instruments necessary or convenient to the
10 exercise of the powers of the TAB.

11 (9) To employ any agents, employees, and special
12 advisors as it finds necessary and to fix their
13 compensation.

14 (10) To solicit and accept gifts, loans, or other aid
15 in order to support activities concerning the interests of
16 taxpayers; except that the TAB may not accept gifts, loans,
17 or other aid from any unit of local government or from any
18 official, employee, or agent or member of the immediate
19 family of an official, employee, or agent of any unit of
20 local government. Under this paragraph, "aid" does not mean
21 payment of membership dues.

22 (11) To implement solicitation for TAB funding and
23 membership.

24 (12) To seek tax exempt status under State and federal
25 law, including 501(c)(3) status under the federal Internal
26 Revenue Code.

1 (13) To provide information and advice to taxpayers on
2 any matter with respect to taxes.

3 The powers, duties, rights, and privileges conferred or
4 imposed upon the TAB by this Act may not be transferred.

5 (c) The TAB shall make available to the public any of the
6 following documents prepared by or filed with the TAB within
7 the preceding 7 years:

8 (1) Minutes of the board of directors meetings.

9 (2) Director's or executive director's financial
10 statements.

11 (3) Candidate's financial statements.

12 (4) Annual reports of the TAB.

13 Section 1-45. Board of directors. Each TAB shall be
14 managed by, and its powers, functions and duties shall be
15 exercised through, a board of directors to be composed as
16 follows:

17 (a) Election and terms of directors. The TAB districts
18 shall be divided into 2 groups for the purpose of establishing
19 terms for which the directors shall be elected in each group.
20 One group shall be comprised of the even numbered county board
21 districts. The odd numbered county board districts shall
22 comprise the other group. A TAB board of directors shall
23 consist of at least 10 directors. In a county with less than 10
24 districts, the total number of directors shall be twice the
25 number of election districts of that county.

1 (1) The interim board, within 60 days after their
2 appointment, shall meet and publicly determine by lot which
3 group shall be the first group and which group shall be the
4 second. The board members or their successors from the
5 first group shall be elected for successive terms of 2
6 years, 2 years, and 4 years; and members or their
7 successors from the second group shall be elected for
8 successive terms of 4 years, 2 years, and 2 years.

9 (2) The first election of directors of the board is to
10 be held no later than 8 months after the first meeting of
11 the interim board. Subsequent elections of directors of the
12 board shall be held every 2 years after the first election.
13 The board, however, may change the election date for the
14 second election to up to one month before or after the
15 second anniversary of the first election. All subsequent
16 elections shall occur every 2 years on the anniversary of
17 the second election. This cycle shall begin anew in the
18 year following each decennial redistricting. If the
19 election day falls on a weekend or holiday, the election
20 shall occur on the next business day. In the year following
21 a decennial redistricting all directors' terms shall end
22 and elections for directors from the redrawn county board
23 districts shall be held.

24 (3) Interim and elected board members shall serve until
25 their successors are elected and have qualified.

26 (4) Within 45 days after the redistricted county board

1 districts are enacted, the board shall publicly allocate
2 terms by lot between the 2 groups of districts as provided
3 in paragraph (1) of this subsection. Board members or their
4 successors from the first group shall be elected for
5 successive terms of 2 years, 4 years, and 4 years; and
6 members or their successors from the second group shall be
7 elected for successive terms of 4 years, 4 years, and 2
8 years. In the year following a decennial redistricting all
9 directors' terms shall end and elections for directors from
10 the redrawn county board districts and for statewide
11 directors shall be held.

12 (b) Qualifications. A director shall be a resident of the
13 district he or she represents and a member of the TAB. No
14 person who is an employee in any managerial or supervisory
15 capacity, director, officer, or agent or who is a member of the
16 immediate family of any employee, director, officer, or agent
17 of any unit of local government is eligible to be a director.
18 No director may hold any elective position in federal, State,
19 or local government.

20 (c) Employment of director's family member. No director nor
21 member of his or her immediate family shall, either directly or
22 indirectly, be employed for compensation as a staff member or
23 consultant of the TAB.

24 (d) Meetings. The board shall hold regular meetings at
25 least once every 3 months on the dates and at the places as it
26 may determine. Special meetings may be called by the president

1 or by a majority of the directors upon at least 7 days advance
2 written notice. Unless otherwise provided in the bylaws, a
3 majority of the board of directors shall constitute a quorum.
4 In no event, however, shall a quorum consist of less than
5 one-third of the board of directors. The act of the majority of
6 the directors present at a meeting at which a quorum is present
7 shall be the act of the board of directors unless the act of a
8 greater number is required by this Act or its bylaws. A summary
9 of the minutes of every board meeting shall be made available
10 to each public library in the State upon request and to
11 individuals upon request.

12 (e) Expenses. A director may not receive any compensation
13 for his or her services, but shall be reimbursed for necessary
14 expenses, including travel expenses incurred in the discharge
15 of duties. The board shall establish standard allowances for
16 mileage, room, and meals and the purposes for which allowances
17 may be made. The board shall determine the reasonableness and
18 necessity for reimbursements. The board shall include the
19 schedule of standard allowances in the annual report under
20 paragraph (4) of subsection (c) of Section 1-40.

21 (f) Bonding. Directors and employees eligible to disburse
22 funds shall be bonded. The costs of the bonds shall be paid by
23 the TAB.

24 Section 1-50. Duties of the board; executive director. The
25 board shall have the following duties:

1 (a) To establish the policy of the TAB regarding
2 appearances before units of local government, legislative
3 bodies, and other public authorities and regarding other
4 activities that the TAB has the authority to perform under this
5 Act.

6 (b) To employ an executive director who shall have the
7 following powers and duties, subject at all times to the
8 direction and supervision of the board:

9 (1) To implement the policy established by the board
10 under subsection (a).

11 (2) To employ and discharge employees of the TAB.

12 (3) To supervise the offices, facilities, and work of
13 the employees of the TAB.

14 (4) To have custody of and maintain the books, records,
15 and membership rolls of the TAB.

16 (5) To prepare and submit to the board annual and
17 quarterly statements of the financial and substantive
18 operations of the TAB and financial estimates for the
19 future operations of the TAB.

20 (6) To attend and participate in meetings of the board,
21 but without a vote.

22 (7) To file annually with the board a current financial
23 statement that includes the information required under
24 subsection (c) of Section 1-85.

25 (8) To exercise any other powers and perform any other
26 duties as the board delegates.

1 (c) To hold an annual meeting of the membership on a date
2 and at a place within the county to be determined by the board
3 under Section 1-65.

4 (d) To assure preparation of:

5 (1) Up-to-date membership rolls.

6 (2) Quarterly statements of the financial and
7 substantive operations of the TAB.

8 (3) An audit of the TAB's books at least once each
9 fiscal year. The audit shall be by a certified public
10 accountant.

11 (4) A report at the close of the TAB's fiscal year.
12 This report shall be made available to each of the TAB's
13 members, as well as to members of the news media who
14 request it. Also, the report shall be made available to
15 each library in the county that requests it, and to
16 individuals upon request.

17 (e) To establish and make available to the public a written
18 policy on the availability and distribution of all records
19 required to be kept by the TAB under this Act.

20 (f) To prepare membership applications and distribute the
21 applications in sufficient amounts or in machine copyable form,
22 upon request, to every library system in the county, as defined
23 in Section 2 of the Illinois Library System Act, for
24 distribution of the applications to all of the public libraries
25 throughout the county, so taxpayers may obtain the applications
26 to submit to the TAB, with annual dues, for membership.

1 (g) To provide all candidates for election to the board as
2 district directors a current list of members residing in the
3 candidate's district upon certification of nomination under
4 subsection (b) of Section 1-85 and within 5 days of a request
5 by the candidate. The board may restrict a candidate's use of a
6 list as it deems appropriate.

7 (h) To carry out all other duties and responsibilities
8 imposed upon the TAB and the board under this Act.

9 Section 1-55. Director financial statement. Every
10 director shall annually file with the board a current financial
11 statement which includes the information required under
12 subsection (c) of Section 1-85.

13 Section 1-60. Executive director; qualifications.

14 (a) The executive director hired by the board under Section
15 1-50 shall have the same qualifications as a director under
16 Section 1-85, except that the executive director need not be a
17 resident of the TAB's county nor a member of the TAB. The
18 executive director may not be a candidate for director while
19 serving as executive director.

20 (b) The board shall adhere to any applicable State or
21 federal law prohibiting discrimination in employment in hiring
22 the executive director under Section 1-50.

23 (c) The board shall require all applicants for the position
24 of executive director of a TAB to file a financial statement

1 that includes the information required under subsection (c) of
2 Section 1-85. The board shall require the executive director to
3 annually file a current statement.

4 Section 1-65. Annual membership meeting. All members shall
5 be eligible to attend, participate in, and vote in the annual
6 membership meeting called by the board under subsection (c) of
7 Section 1-50. The meeting shall be open to the public and shall
8 be held in different districts on a rotating basis to the
9 extent feasible. Each year a meeting shall be held in each
10 board district for the members of the district. The members
11 shall receive notice of that meeting at least 14 days in
12 advance.

13 Section 1-70. Mailing procedure.

14 (a) As used in this Section:

15 "Enclosure" means a card, leaflet, envelope, or
16 combination thereof furnished by the TAB under this Section.

17 "County mailing" means any mailing by the county to 1000 or
18 more citizens.

19 (b) To accomplish its powers and duties under Section 1-40
20 of this Act, the TAB, subject to the following limitations, may
21 prepare and furnish, to the county official responsible for the
22 county mailing in which the TAB seeks to have its enclosure
23 included, an enclosure to be included with that county mailing.

24 (1) The county official furnished with an enclosure

1 shall include the enclosure within the county mailing
2 designated by the TAB.

3 (2) An enclosure furnished by the TAB under this
4 Section shall be provided to the county official a
5 reasonable period of time in advance of the mailing.

6 (3) An enclosure furnished by a TAB under this Section
7 shall be limited to informing the reader of the purpose,
8 nature, and activities of the TAB as set forth in this Act
9 and stating that the reader may become a member in the TAB,
10 maintain membership in the TAB, and contribute money
11 directly to the TAB.

12 (c) The TAB shall reimburse the county for all reasonable
13 incremental costs incurred by the county in complying with this
14 Section above the county's normal mailing and handling costs,
15 provided that:

16 (1) the county official responsible for the mailing in
17 which the TAB enclosure was included shall first furnish
18 the TAB with an itemized accounting of the additional cost;
19 and

20 (2) the TAB shall not be required to reimburse the
21 county for postage costs if the weight of the TAB's
22 enclosure does not exceed 0.35 ounce avoirdupois. If the
23 TAB's enclosure exceeds that weight, then it shall only be
24 required to reimburse the county for postage cost over and
25 above what the county's postage cost would have been had
26 the enclosure weighed only 0.35 avoirdupois.

1 (d) The TAB shall seek authority from municipalities and
2 other local governments within its county to include enclosures
3 within mailings by the municipalities and local governments of
4 tax bills, utility bills, vehicle sticker renewal notices,
5 newsletters, and other mailings to 100 or more citizens. This
6 authority shall be sought under terms similar to those in
7 subsections (a), (b), and (c) of this Section, but the TAB may
8 accept this authority under any terms it deems are in the best
9 interest of the TAB.

10 Section 1-75. Prohibited acts.

11 (a) No person may penalize any person who contributes to
12 the TAB or participates in any of its activities in retribution
13 for any such contributions or participation.

14 (b) No person may act with intent to prevent, interfere
15 with, or hinder the activities permitted under this Act.

16 (c) A person who violates this Section shall be fined not
17 more than \$1,000. Each violation shall constitute a separate
18 offense. A person who knowingly and wilfully violates this
19 Section may be imprisoned not more than 6 months.

20 Section 1-80. Interim board of directors.

21 (a) Within 90 days after this Act becomes effective in a
22 county an interim board of directors shall be appointed. The
23 Board shall consist of 9 members. The president of the county
24 board shall appoint the members. The appointees shall reflect

1 minority groups, low-income persons, labor organizations,
2 business, women, senior citizens, and various geographical
3 areas in the county. No interim director appointed under this
4 Section may hold an elective position in, or be employed by,
5 federal, State, or local government.

6 (b) The interim board appointed under this Section shall:

7 (1) As soon as possible after appointment, organize for
8 the transaction of business.

9 (2) Inform taxpayers of the existence, nature, and
10 purposes of the TAB, and encourage them to join the TAB, to
11 participate in the TAB's activities, and to contribute to
12 the TAB.

13 (3) Elect officers as provided under Section 1-95.

14 (4) Employ such staff as the interim directors deem
15 necessary to carry out the purposes of this Section. The
16 interim board appointed under this Section shall follow the
17 procedures required under Section 1-60 if it hires an
18 executive director.

19 (5) Make all necessary preparations for the first
20 election of directors, oversee the election campaign, and
21 tally the votes under Section 1-85.

22 (6) Solicit funds for the TAB.

23 (7) Carry out all other duties and exercise all other
24 powers accorded to the board under this Act including the
25 powers given to the TAB under Section 1-40.

1 Section 1-85. Nominations and elections.

2 (a) Eligibility. To be eligible for election to the board,
3 a candidate must:

4 (1) Meet the qualifications for directors under
5 Section 1-45.

6 (2) Have his or her nomination certified by the board
7 under subsection (b) of this Section.

8 (3) Submit a statement of financial interests to the
9 board as required by subsection (c) and a statement of
10 personal background and positions as required by
11 subsection (d).

12 (4) Make the affirmation under paragraph (5) of
13 subsection (c) of this Section.

14 (b) Nomination. A candidate for election to the board shall
15 circulate or have a member of the TAB circulate a petition for
16 nomination on the candidate's behalf not sooner than 120 days
17 preceding the election and shall file the petition with the TAB
18 not later than 60 days before the election. The petition for
19 nomination for a director shall be signed by at least 10
20 members residing in his or her district. The board shall verify
21 the validity of the signatures by comparing them to the
22 signatures on the membership applications and the current list
23 of members maintained by the board. Within 14 days after the
24 petition is due, the board shall determine whether a sufficient
25 number of signatures are valid. If the board determines a
26 sufficient number are valid, it shall certify the nomination of

1 the candidate.

2 (c) Statement of financial interests. With his or her
3 petition for nomination, a candidate for election to the board
4 shall submit to the board a statement of financial interests
5 upon a form provided by the board. The statement of financial
6 interests shall include the following information:

7 (1) The occupation, employer, and position at place of
8 employment of the candidate and his or her immediate family
9 members.

10 (2) A list of all corporate directorships or other
11 offices, and of all fiduciary relationships, held in the
12 past 3 years by the candidate and by his or her immediate
13 family members.

14 (3) The name of any creditor to whom the candidate or a
15 member of the candidate's immediate family owes \$10,000 or
16 more.

17 (4) The name of any corporation in which the candidate
18 holds a security with a current market value of \$5,000 or
19 more.

20 (5) An affirmation, subject to penalty of perjury, that
21 the information contained in the statement of financial
22 interest is true and complete.

23 (d) Statement of personal background and positions. A
24 candidate for election to the board shall submit to the board
25 with his or her petition for nomination, on a form to be
26 provided by the board, a statement concerning his or her

1 personal background and positions on issues relating to taxes
2 or the operations of the TAB. The statement shall contain an
3 affirmation, subject to penalty of perjury, that the candidate
4 meets the qualifications prescribed for directors in
5 subsection (b) of Section 1-45.

6 (e) Restrictions on, and reporting of, campaign
7 contributions and expenditures.

8 (1) No candidate may accept more than \$200 in campaign
9 contributions from any person or political committee for a
10 period beginning one year before the date of an election
11 through the date of the election.

12 (2) Each candidate for election to the board shall keep
13 complete records of all contributions to his or her
14 campaign of \$25 or more for a period beginning one year
15 before the date of an election through the date of the
16 election and, at the board's request, shall make these
17 records available for inspection by the board.

18 (3) As a condition for receiving the benefits of the
19 board's mailing under subsection (f), a candidate for
20 election to the board shall agree in writing to incur no
21 more than \$1,500 in campaign expenditures from the time he
22 or she commences circulation of petitions for nomination or
23 from 4 months prior to the election, whichever is earlier,
24 through date of election.

25 (4) Each candidate for election to the board shall keep
26 complete records of his or her campaign expenditures and,

1 at the board's request, shall make the records available
2 for inspection by the board.

3 (5) No earlier than 14 days and no later than 8 days
4 before the election, each candidate for election to the
5 board shall submit to the board, on a form provided by the
6 board, an accurate statement of his or her campaign
7 contributions, swearing that he or she has fully complied
8 with the requirements of this subsection.

9 (6) No candidate for election to the board may use any
10 campaign contribution for any purpose except for campaign
11 expenditures. Any campaign contribution not expended shall
12 be donated no later than 90 days after the election to the
13 TAB or to any charitable organization at the option of the
14 candidate.

15 (f) Election procedures.

16 (1) Not sooner than 30 and not later than 10 days
17 before the date fixed for the election, the board shall
18 mail or distribute, to each member's address on file with
19 the TAB, an official ballot listing all candidates for
20 director from the member's district who satisfy the
21 requirements of subsection (a). With the ballot, the board
22 shall include each candidate's statement of financial
23 interests submitted under subsection (c). With each ballot
24 the board shall also include the statement by each
25 candidate of personal background and positions as required
26 under subsection (d), if the candidate has agreed in

1 writing to limit his or her campaign expenditures under
2 subsection (e).

3 (2) Each member may vote in the election by returning
4 his or her official ballot in person or by first class
5 mail, properly marked, to the ballot return location
6 designated by the TAB. Ballots returned to the location
7 designated by the TAB must be postmarked on or before the
8 date fixed for the election or must be received at the
9 ballot return location designated by the TAB on or before
10 the date fixed for the election.

11 (3) Voting shall be by secret ballot.

12 (4) The board shall tally votes with all reasonable
13 speed and shall inform the membership promptly of the names
14 of the candidates elected.

15 (5) Within 30 days after the election, the board for
16 each district shall certify the candidate elected to the
17 board if the candidate has the most votes in the district
18 and if he or she has complied with this Section.

19 (6) If a vacancy in nomination occurs because no
20 candidate has filed for nomination, the board, by a
21 majority of those voting, shall appoint a member of the TAB
22 who resides in the district to be the candidate.

23 (7) If the candidate with the most votes dies,
24 declines, or resigns from candidacy before being certified
25 under paragraph (5), the office for which the candidate ran
26 shall be vacant and shall be filled by the board as

1 provided in paragraph (8).

2 (8) If a vacancy on the board occurs with more than 12
3 months remaining in the term, the board shall set a date
4 for a special election for the district for the purpose of
5 electing a director to serve out the term of the vacant
6 office and shall so notify every member in the district.
7 The election may be not less than 2 months nor more than 4
8 months after the notification. An election under this
9 Section shall be conducted in the same manner as other
10 elections of directors. If less than 12 months remains in
11 the term of a director, the board may appoint a member of
12 the TAB who resides in the district where the vacancy
13 exists to be the director from that district.

14 (g) Election rules. The board may prescribe rules for the
15 conduct of elections and election campaigns consistent with
16 this Act.

17 Section 1-90. Public inspection of statements. Statements
18 filed with each TAB shall be available for public inspection at
19 the office of the TAB during reasonable hours of the day. These
20 records may be copied. The TAB may charge a reasonable fee for
21 the cost of the copies.

22 Section 1-95. Board officers.

23 (a) Election. The interim board of directors and the board
24 of directors, at the first regular meeting of each at which a

1 quorum is present, shall elect by a majority vote of the
2 directors present and voting a president, vice president,
3 secretary, and treasurer. The board may elect other officers as
4 it deems necessary.

5 (b) Term of office.

6 (1) Board officers shall begin serving immediately
7 upon their election and their term of office shall be one
8 year. After his or her term of office has expired, a board
9 officer shall continue to serve until his or her successor
10 is elected.

11 (2) If a board office is vacant, the board shall elect
12 a successor to serve out the term of the office.

13 (c) Powers and duties. Board officers shall exercise powers
14 and perform duties as prescribed by this Act or as delegated to
15 them by the board.

16 Section 1-100. Gifts; solicitations.

17 (a) No person may offer or give anything of monetary value
18 to any director, employee, or agent of a TAB if the offer or
19 gift influences or is intended to influence the action or
20 judgement of the director, employee, or agent of the TAB in his
21 or her capacity as director, employee, or agent of the TAB.

22 (b) No director, employee, or agent of a TAB may solicit or
23 accept anything of monetary value from any person if the
24 solicitation or acceptance influences or is intended to
25 influence the official action or judgement of the director,

1 employee, or agent in his or her capacity as director,
2 employee, or agent of a TAB.

3 (c) Any person who knowingly and wilfully violates this
4 Section shall be fined not more than \$1,000, imprisoned not
5 more than 6 months, or both.

6 (d) The board shall remove from office any director
7 convicted under this Section and shall fill that office as
8 provided in Section 1-85.

9 Section 1-105. Endorsement of political party or
10 candidate. A TAB may not sponsor, endorse, or otherwise
11 support, nor may it oppose, any political party or the
12 candidacy of any person for elected public office.

13 Section 1-110. Expenses; liabilities. All expenses of a
14 TAB incurred in carrying out this Act shall be payable solely
15 from the funding as provided under this Act, and no liability
16 may be incurred by a TAB beyond the extent to which moneys have
17 been provided under this Act. For the purposes of meeting the
18 necessary expenses of postage, preparing, and printing the
19 enclosure, initial organization, and operation of a TAB for the
20 period commencing on the date this Act becomes effective in the
21 county and continuing until the first election of the board of
22 directors under Section 1-85, however, the TAB or any
23 individual on behalf of the TAB may borrow money as it
24 requires. Money so borrowed by the TAB or any individual shall

1 subsequently be repaid with appropriate interest over a
2 reasonable period of time.

3 Section 1-115. Dissolution. A TAB may dissolve or be
4 dissolved under the General Not For Profit Corporation Act of
5 1986.

6 Section 1-117. Tax levy; pledge of credit; obligations. A
7 TAB shall have no right or authority to levy any tax or special
8 assessment, to pledge the credit of the State or any other
9 subdivision or municipal corporation of the State, or to incur
10 any obligation enforceable upon any property within or without
11 the county in which the TAB operates.

12 Section 1-120. Construction.

13 (a) This Act, being necessary for the welfare of the State
14 and its inhabitants, shall be liberally construed to effect its
15 purposes.

16 (b) Nothing in this Act shall be construed to (i) limit the
17 right of any person to initiate, intervene in, or otherwise
18 participate in any regulatory agency proceeding or court
19 action, (ii) require any petition or notification to a TAB as a
20 condition precedent to the exercise of any right, or (iii)
21 relieve any regulatory agency or court of any obligation, or to
22 affect its discretion, to permit intervention or participation
23 by any person in any proceeding or action.

1 sold or ownership is otherwise transferred, the
2 property's base homestead value increased by 7% for
3 each tax year after the year of the sale or transfer
4 through and including the current tax year. The
5 increase by 7% each year is an increase by 7% over the
6 prior year.

7 (B) The property's equalized assessed value for
8 the current tax year minus: (i) \$4,500 in Cook County
9 or \$3,500 in all other counties in tax year 2003; (ii)
10 \$5,000 in all counties in tax years 2004 and 2005; and
11 (iii) the lesser of the amount of the general homestead
12 exemption under Section 15-175 or an amount equal to
13 the increase in the equalized assessed value for the
14 current tax year above the equalized assessed value for
15 1977 in tax year 2006 and thereafter.

16 (3) "Base homestead value".

17 (A) Except as provided in subdivision (b) (3) (A-5)
18 or (b) (3) (B), "base homestead value" means the
19 equalized assessed value of the property for the base
20 year prior to exemptions, minus (i) \$4,500 in Cook
21 County or \$3,500 in all other counties in tax year
22 2003, (ii) \$5,000 in all counties in tax years 2004 and
23 2005, or (iii) the lesser of the amount of the general
24 homestead exemption under Section 15-175 or an amount
25 equal to the increase in the equalized assessed value
26 for the current tax year above the equalized assessed

1 value for 1977 in tax year 2006 and thereafter,
2 provided that it was assessed for that year as
3 residential property qualified for any of the
4 homestead exemptions under Sections 15-170 through
5 15-175 of this Code, then in force, and further
6 provided that the property's assessment was not based
7 on a reduced assessed value resulting from a temporary
8 irregularity in the property for that year. Except as
9 provided in subdivision (b) (3) (B), if the property did
10 not have a residential equalized assessed value for the
11 base year, then "base homestead value" means the base
12 homestead value established by the assessor under
13 subsection (c).

14 (A-5) On or before September 1, 2007, in Cook
15 County, the base homestead value, as set forth under
16 subdivision (b) (3) (A) and except as provided under
17 subdivision (b) (3) (B), must be recalculated as the
18 equalized assessed value of the property for the base
19 year, prior to exemptions, minus:

20 (1) if the general assessment year for the
21 property was 2003, the lesser of (i) \$4,500 or (ii)
22 the amount equal to the increase in equalized
23 assessed value for the 2002 tax year above the
24 equalized assessed value for 1977;

25 (2) if the general assessment year for the
26 property was 2004, the lesser of (i) \$4,500 or (ii)

1 the amount equal to the increase in equalized
2 assessed value for the 2003 tax year above the
3 equalized assessed value for 1977;

4 (3) if the general assessment year for the
5 property was 2005, the lesser of (i) \$5,000 or (ii)
6 the amount equal to the increase in equalized
7 assessed value for the 2004 tax year above the
8 equalized assessed value for 1977.

9 (B) If the property is sold or ownership is
10 otherwise transferred, other than sales or transfers
11 between spouses or between a parent and a child, "base
12 homestead value" means the equalized assessed value of
13 the property at the time of the sale or transfer prior
14 to exemptions, minus: (i) \$4,500 in Cook County or
15 \$3,500 in all other counties in tax year 2003; (ii)
16 \$5,000 in all counties in tax years 2004 and 2005; and
17 (iii) the lesser of the amount of the general homestead
18 exemption under Section 15-175 or an amount equal to
19 the increase in the equalized assessed value for the
20 current tax year above the equalized assessed value for
21 1977 in tax year 2006 and thereafter, provided that it
22 was assessed as residential property qualified for any
23 of the homestead exemptions under Sections 15-170
24 through 15-175 of this Code, then in force, and further
25 provided that the property's assessment was not based
26 on a reduced assessed value resulting from a temporary

1 irregularity in the property.

2 (3.5) "Base year" means (i) tax year 2002 in Cook
3 County or (ii) tax year 2005 or 2006 in all other counties
4 in accordance with the designation made by the county as
5 provided in subsection (k).

6 (4) "Current tax year" means the tax year for which the
7 exemption under this Section is being applied.

8 (5) "Equalized assessed value" means the property's
9 assessed value as equalized by the Department.

10 (6) "Homestead" or "homestead property" means:

11 (A) Residential property that as of January 1 of
12 the tax year is occupied by its owner or owners as his,
13 her, or their principal dwelling place, or that is a
14 leasehold interest on which a single family residence
15 is situated, that is occupied as a residence by a
16 person who has a legal or equitable interest therein
17 evidenced by a written instrument, as an owner or as a
18 lessee, and on which the person is liable for the
19 payment of property taxes. Residential units in an
20 apartment building owned and operated as a
21 cooperative, or as a life care facility, which are
22 occupied by persons who hold a legal or equitable
23 interest in the cooperative apartment building or life
24 care facility as owners or lessees, and who are liable
25 by contract for the payment of property taxes, shall be
26 included within this definition of homestead property.

1 (B) A homestead includes the dwelling place,
2 appurtenant structures, and so much of the surrounding
3 land constituting the parcel on which the dwelling
4 place is situated as is used for residential purposes.
5 If the assessor has established a specific legal
6 description for a portion of property constituting the
7 homestead, then the homestead shall be limited to the
8 property within that description.

9 (7) "Life care facility" means a facility as defined in
10 Section 2 of the Life Care Facilities Act.

11 (c) If the property did not have a residential equalized
12 assessed value for the base year as provided in subdivision
13 (b) (3) (A) of this Section, then the assessor shall first
14 determine an initial value for the property by comparison with
15 assessed values for the base year of other properties having
16 physical and economic characteristics similar to those of the
17 subject property, so that the initial value is uniform in
18 relation to assessed values of those other properties for the
19 base year. The product of the initial value multiplied by the
20 equalized factor for the base year for homestead properties in
21 that county, less: (i) \$4,500 in Cook County or \$3,500 in all
22 other counties in tax years 2003; (ii) \$5,000 in all counties
23 in tax year 2004 and 2005; and (iii) the lesser of the amount
24 of the general homestead exemption under Section 15-175 or an
25 amount equal to the increase in the equalized assessed value
26 for the current tax year above the equalized assessed value for

1 1977 in tax year 2006 and thereafter, is the base homestead
2 value.

3 For any tax year for which the assessor determines or
4 adjusts an initial value and hence a base homestead value under
5 this subsection (c), the initial value shall be subject to
6 review by the same procedures applicable to assessed values
7 established under this Code for that tax year.

8 (d) The base homestead value shall remain constant, except
9 that the assessor may revise it under the following
10 circumstances:

11 (1) If the equalized assessed value of a homestead
12 property for the current tax year is less than the previous
13 base homestead value for that property, then the current
14 equalized assessed value (provided it is not based on a
15 reduced assessed value resulting from a temporary
16 irregularity in the property) shall become the base
17 homestead value in subsequent tax years.

18 (2) For any year in which new buildings, structures, or
19 other improvements are constructed on the homestead
20 property that would increase its assessed value, the
21 assessor shall adjust the base homestead value as provided
22 in subsection (c) of this Section with due regard to the
23 value added by the new improvements.

24 (3) If the property is sold or ownership is otherwise
25 transferred, the base homestead value of the property shall
26 be adjusted as provided in subdivision (b) (3) (B). This item

1 (3) does not apply to sales or transfers between spouses or
2 between a parent and a child.

3 (4) the recalculation required in Cook County under
4 subdivision (b) (3) (A-5).

5 (e) The amount of the exemption under this Section is the
6 equalized assessed value of the homestead property for the
7 current tax year, minus the adjusted homestead value, with the
8 following exceptions:

9 (1) In Cook County, the exemption under this Section
10 shall not exceed \$20,000 for any taxable year through tax
11 year:

12 (i) 2005, if the general assessment year for the
13 property is 2003;

14 (ii) 2006, if the general assessment year for the
15 property is 2004; or

16 (iii) 2007, if the general assessment year for the
17 property is 2005.

18 (1.1) Thereafter, in Cook County, and in all other
19 counties, the exemption is as follows:

20 (i) if the general assessment year for the property
21 is 2006, then the exemption may not exceed: \$33,000 for
22 taxable year 2006; \$26,000 for taxable year 2007; and
23 \$20,000 for taxable ~~years year~~ 2008 and 2009;

24 (ii) if the general assessment year for the
25 property is 2007, then the exemption may not exceed:
26 \$33,000 for taxable year 2007; \$26,000 for taxable year

1 2008; and \$20,000 for taxable years ~~year~~ 2009 and 2010;
2 and

3 (iii) if the general assessment year for the
4 property is 2008, then the exemption may not exceed:
5 \$33,000 for taxable year 2008 ; \$26,000 for taxable
6 year 2009; and \$20,000 for taxable years ~~year~~ 2010 and
7 2011.

8 (1.5) In Cook County, for the 2006 taxable year only, the
9 maximum amount of the exemption set forth under subsection
10 (e) (1.1) (i) of this Section may be increased: (i) by \$7,000 if
11 the equalized assessed value of the property in that taxable
12 year exceeds the equalized assessed value of that property in
13 2002 by 100% or more; or (ii) by \$2,000 if the equalized
14 assessed value of the property in that taxable year exceeds the
15 equalized assessed value of that property in 2002 by more than
16 80% but less than 100%.

17 (2) In the case of homestead property that also
18 qualifies for the exemption under Section 15-172, the
19 property is entitled to the exemption under this Section,
20 limited to the amount of (i) \$4,500 in Cook County or
21 \$3,500 in all other counties in tax year 2003, (ii) \$5,000
22 in all counties in tax years 2004 and 2005, or (iii) the
23 lesser of the amount of the general homestead exemption
24 under Section 15-175 or an amount equal to the increase in
25 the equalized assessed value for the current tax year above
26 the equalized assessed value for 1977 in tax year 2006 and

1 thereafter.

2 (f) In the case of an apartment building owned and operated
3 as a cooperative, or as a life care facility, that contains
4 residential units that qualify as homestead property under this
5 Section, the maximum cumulative exemption amount attributed to
6 the entire building or facility shall not exceed the sum of the
7 exemptions calculated for each qualified residential unit. The
8 cooperative association, management firm, or other person or
9 entity that manages or controls the cooperative apartment
10 building or life care facility shall credit the exemption
11 attributable to each residential unit only to the apportioned
12 tax liability of the owner or other person responsible for
13 payment of taxes as to that unit. Any person who willfully
14 refuses to so credit the exemption is guilty of a Class B
15 misdemeanor.

16 (g) When married persons maintain separate residences, the
17 exemption provided under this Section shall be claimed by only
18 one such person and for only one residence.

19 (h) In the event of a sale or other transfer in ownership
20 of the homestead property, the exemption under this Section
21 shall remain in effect for the remainder of the tax year and be
22 calculated using the same base homestead value in which the
23 sale or transfer occurs, but (other than for sales or transfers
24 between spouses or between a parent and a child) shall be
25 calculated for any subsequent tax year using the new base
26 homestead value as provided in subdivision (b)(3)(B). The

1 assessor may require the new owner of the property to apply for
2 the exemption in the following year.

3 (i) The assessor may determine whether property qualifies
4 as a homestead under this Section by application, visual
5 inspection, questionnaire, or other reasonable methods. Each
6 year, at the time the assessment books are certified to the
7 county clerk by the board of review, the assessor shall furnish
8 to the county clerk a list of the properties qualified for the
9 homestead exemption under this Section. The list shall note the
10 base homestead value of each property to be used in the
11 calculation of the exemption for the current tax year.

12 (j) In counties with 3,000,000 or more inhabitants, the
13 provisions of this Section apply as follows:

14 (1) If the general assessment year for the property is
15 2003, this Section applies for assessment years 2003
16 through 2009. ~~, 2004, 2005, 2006, 2007, and 2008.~~
17 ~~Thereafter, the provisions of Section 15-175 apply.~~

18 (2) If the general assessment year for the property is
19 2004, this Section applies for assessment years 2004
20 through 2010. ~~, 2005, 2006, 2007, 2008, and 2009.~~
21 ~~Thereafter, the provisions of Section 15-175 apply.~~

22 (3) If the general assessment year for the property is
23 2005, this Section applies for assessment years 2005
24 through 2011. ~~, 2006, 2007, 2008, 2009, and 2010.~~
25 ~~Thereafter, the provisions of Section 15-175 apply.~~

26 In counties with less than 3,000,000 inhabitants, this

1 Section applies for assessment years (i) 2006, 2007, and 2008,
2 and 2009 if tax year 2005 is the designated base year or (ii)
3 2007, 2008, 2009, and 2010 if tax year 2006 is the designated
4 base year. Thereafter, the provisions of Section 15-175 apply.

5 (k) To be subject to the provisions of this Section in lieu
6 of Section 15-175, a county must adopt an ordinance to subject
7 itself to the provisions of this Section within 6 months after
8 the effective date of this amendatory Act of the 95th General
9 Assembly. In a county other than Cook County, the ordinance
10 must designate either tax year 2005 or tax year 2006 as the
11 base year.

12 (l) Notwithstanding Sections 6 and 8 of the State Mandates
13 Act, no reimbursement by the State is required for the
14 implementation of any mandate created by this Section.

15 (Source: P.A. 95-644, eff. 10-12-07.)

16 (35 ILCS 200/20-17 new)

17 Sec. 20-17. Sunshine on assessments.

18 (a) The General Assembly finds that it is in the public's
19 interest for the Cook County Assessor's methods and practices
20 in conducting appraisals of the value of property in Cook
21 County to be subjected to the oversight of one or more
22 committees of the General Assembly.

23 In the event that the General Assembly convenes a meeting
24 of one or more of its committees to conduct hearings and take
25 testimony on the conduct and affairs of the Office of the Cook

1 County Assessor, the Governor and the Illinois Department of
2 Revenue are hereby directed to render all reasonable
3 cooperation requested by the committee. The Department of
4 Revenue and the Office of the Governor shall provide comparable
5 sales studies and any other relevant reports of any kind that
6 pertain to the accuracy of assessment methodologies in Cook
7 County, including information pertaining to the County's
8 computer assisted mass appraisal system.

9 (b) For any county that does not already do so, there shall
10 be a notice in substantially the following form printed in type
11 no smaller than eleven point on all assessment notices and
12 property tax bills:

13 "NOTICE TO TAXPAYERS--The Median Level of Assessment is:
14 (insert here the median level of assessment for the assessment
15 district)."

16 The Chief Assessment Officers of all counties shall, at the
17 direction of the Director of the Department of Revenue, make
18 the following information more readily accessible to the
19 general public:

20 (1) any documents used by the Chief Assessment
21 Officer's Office in determining the characteristics of any
22 property subject to assessment or appraisal; and

23 (2) documents, reports, and other information in the
24 possession of the Chief Assessment Officer related to the
25 sales of homes that are comparable to the requesting
26 taxpayer's home.

1

ARTICLE 99

2

Section 99-99. Effective date. This Act takes effect upon

3

becoming law.