

SB0089



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB0089

Introduced 1/30/2009, by Sen. Gary G. Dahl

SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-45

Amends the Property Tax Code. Provides that a Section authorizing property tax assessment settlement agreements also applies to petrochemical processing facilities located within a county of less than 1,000,000 inhabitants. Effective immediately.

LRB096 03891 HLH 13926 b

FISCAL 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 9-45 as follows:

6 (35 ILCS 200/9-45)

7 Sec. 9-45. Property index number system. The county clerk
8 in counties of 3,000,000 or more inhabitants and, subject to
9 the approval of the county board, the chief county assessment
10 officer or recorder, in counties of less than 3,000,000
11 inhabitants, may establish a property index number system under
12 which property may be listed for purposes of assessment,
13 collection of taxes or automation of the office of the
14 recorder. The system may be adopted in addition to, or instead
15 of, the method of listing by legal description as provided in
16 Section 9-40. The system shall describe property by township,
17 section, block, and parcel or lot, and may cross-reference the
18 street or post office address, if any, and street code number,
19 if any. The county clerk, county treasurer, chief county
20 assessment officer or recorder may establish and maintain cross
21 indexes of numbers assigned under the system with the complete
22 legal description of the properties to which the numbers
23 relate. Index numbers shall be assigned by the county clerk in

1 counties of 3,000,000 or more inhabitants, and, at the
2 direction of the county board in counties with less than
3 3,000,000 inhabitants, shall be assigned by the chief county
4 assessment officer or recorder. Tax maps of the county clerk,
5 county treasurer or chief county assessment officer shall carry
6 those numbers. The indexes shall be open to public inspection
7 and be made available to the public. Any property index number
8 system established prior to the effective date of this Code
9 shall remain valid. However, in counties with less than
10 3,000,000 inhabitants, the system may be transferred to another
11 authority upon the approval of the county board.

12 Any real property used for a power generating or automotive
13 manufacturing facility located within a county of less than
14 1,000,000 inhabitants, as to which litigation with respect to
15 its assessed valuation is pending or was pending as of January
16 1, 1993, may be the subject of a real property tax assessment
17 settlement agreement among the taxpayer and taxing districts in
18 which it is situated. Beginning with the 2009 assessment year,
19 any real property used for a petrochemical facility located
20 within a county of less than 1,000,000 inhabitants may be the
21 subject of a real property tax assessment settlement agreement
22 among the taxpayer and taxing districts in which it is
23 situated. Other appropriate authorities, which may include
24 county and State boards or officials, may also be parties to
25 such an agreement. Such an agreement may include the assessment
26 of the facility for any years in dispute as well as for up to 10

1 years in the future. Such an agreement may provide for the
2 settlement of issues relating to the assessed value of the
3 facility and may provide for related payments, refunds, claims,
4 credits against taxes and liabilities in respect to past and
5 future taxes of taxing districts, including any fund created
6 under Section 20-35 of this Act, all implementing the
7 settlement agreement. Any such agreement may provide that
8 parties thereto agree not to challenge assessments as provided
9 in the agreement. An agreement entered into on or after January
10 1, 1993 may provide for the classification of property that is
11 the subject of the agreement as real or personal during the
12 term of the agreement and thereafter. It may also provide that
13 taxing districts agree to reimburse the taxpayer for amounts
14 paid by the taxpayer in respect to taxes for the real property
15 which is the subject of the agreement to the extent levied by
16 those respective districts, over and above amounts which would
17 be due if the facility were to be assessed as provided in the
18 agreement. Such reimbursement may be provided in the agreement
19 to be made by credit against taxes of the taxpayer. No credits
20 shall be applied against taxes levied with respect to debt
21 service or lease payments of a taxing district. No referendum
22 approval or appropriation shall be required for such an
23 agreement or such credits and any such obligation shall not
24 constitute indebtedness of the taxing district for purposes of
25 any statutory limitation. The county collector shall treat
26 credited amounts as if they had been received by the collector

1 as taxes paid by the taxpayer and as if remitted to the
2 district. A county treasurer who is a party to such an
3 agreement may agree to hold amounts paid in escrow as provided
4 in the agreement for possible use for paying taxes until
5 conditions of the agreement are met and then to apply these
6 amounts as provided in the agreement. No such settlement
7 agreement shall be effective unless it shall have been approved
8 by the court in which such litigation is pending. Any such
9 agreement which has been entered into prior to adoption of this
10 amendatory Act of 1988 and which is contingent upon enactment
11 of authorizing legislation shall be binding and enforceable.
12 (Source: P.A. 88-455; 88-535; 88-670, eff. 12-2-94.)

13 Section 99. Effective date. This Act takes effect upon
14 becoming law.