

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 Section 5. The Public Funds Statement Publication Act is
5 amended by changing Section 2 as follows:

6 (30 ILCS 15/2) (from Ch. 102, par. 6)

7 Sec. 2. Except as provided in Section 2.1, such public
8 officer shall also, within 6 months after the expiration of
9 such fiscal year, cause a true, complete and correct copy of
10 such statement to be published one time in an English language
11 newspaper published in the town, district or municipality in
12 which such public officer holds his office, or, if no newspaper
13 is published in such town, district or municipality, then in a
14 newspaper printed in the English language published in the
15 county in which such public officer holds his or her office
16 ~~resides~~. However, such publication requirement shall not apply
17 to any county funds or county offices or funds or offices of
18 other units of local government when an audit of such funds or
19 offices has been made by a certified public accountant and a
20 report of such audit has been filed with the appropriate county
21 board or county clerk and a notice of the availability of the
22 audit report has been published one time in an English language
23 newspaper published in the town, district, or municipality in

1 which that public officer holds his or her office, or, if no
2 newspaper is published in such town, district, or municipality,
3 then in a newspaper printed in the English language published
4 in the county in which that public officer holds his or her
5 office. The notice of availability shall include, at a minimum,
6 the time period covered by the audit, the name of the firm
7 conducting the audit, and the address and business hours of the
8 location where the audit report may be publicly inspected ~~in~~
9 ~~the same manner as that set out in this section for publication~~
10 ~~of the statement described in Section 1 of this Act.~~

11 (Source: P.A. 87-263.)

12 Section 10. The Property Tax Code is amended by changing
13 Sections 12-10, 12-15, 12-25, 12-45, 12-60, and 12-65 as
14 follows:

15 (35 ILCS 200/12-10)

16 Sec. 12-10. Publication of assessments; counties of less
17 than 3,000,000. In counties with less than 3,000,000
18 inhabitants, as soon as the chief county assessment officer has
19 completed the assessment in the county or in the assessment
20 district, he or she shall, in each year of a general
21 assessment, publish for the county or assessment district a
22 complete list of the assessment, by townships if so organized.
23 In years other than years of a general assessment, the chief
24 county assessment officer shall publish a list of property for

1 which assessments have been added or changed since the
2 preceding assessment, together with the amounts of the
3 assessments, except that publication of individual assessment
4 changes shall not be required if the changes result from
5 equalization by the supervisor of assessments under Section
6 9-210, or Section 10-200, in which case the list shall include
7 a general statement indicating that assessments have been
8 changed because of the application of an equalization factor
9 and shall set forth the percentage of increase or decrease
10 represented by the factor. The publication shall be made on or
11 before December 31 of that year, and shall be printed in some
12 public newspaper or newspapers published in the county. In
13 every township or assessment district in which there is
14 published one or more newspapers of general circulation, the
15 list of that township shall be published in one of the
16 newspapers.

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

20 "NOTICE TO TAXPAYERS

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

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

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

7 The notice published under this Section shall also include
8 the following:

9 (1) A statement advising the taxpayer that assessments
10 of property, other than farm land and coal, are required by
11 law to be assessed at 33 1/3% of fair market value.

12 (2) The name, address, phone number, office hours, and,
13 if one exists, the website address of the assessor.

14 (3) A statement advising the taxpayer of the steps to
15 follow if the taxpayer believes the full fair market value
16 of the property is incorrect or believes the assessment is
17 not uniform with other comparable properties in the same
18 neighborhood. The statement shall also (i) advise all
19 taxpayers to contact the township assessor's office, in
20 those counties under township organization, first to
21 review the assessment, (ii) advise all taxpayers to file an
22 appeal with the board of review if not satisfied with the
23 assessor review, and (iii) give the phone number to call
24 for a copy of the board of review rules; if the Board of
25 Review maintains a web site, the notice must also include
26 the address of the website where the Board of Review rules

1 can be viewed.

2 (4) A statement advising the taxpayer that there is a
3 deadline date for filing an appeal with the board of review
4 and indicating that deadline date (30 days following the
5 scheduled publication date).

6 (5) A brief explanation of the relationship between the
7 assessment and the tax bill.

8 (6) In bold type, a notice of possible eligibility for
9 the various homestead exemptions as provided in Section
10 15-165 through Section 15-175 and Section 15-180.

11 The newspaper shall furnish to the local assessment
12 officers as many copies of the paper containing the assessment
13 list as they may require.

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

15 (35 ILCS 200/12-15)

16 Sec. 12-15. Publication fee - Counties of less than
17 3,000,000. The newspaper shall be paid a fee for publishing the
18 assessment list according to the following schedule:

19 (a) For a parcel listing including the name of the property
20 owner, a property index number, property address, or both, and
21 the total assessment, 80¢ per parcel;

22 (b) (Blank) ~~For a parcel listing including the name of the~~
23 ~~property owner, a property index number, the assessed value of~~
24 ~~improvements and the total assessment, \$1.20 per parcel;~~

25 (c) (Blank) ~~For a parcel listing including the name of the~~

1 ~~property owner, a legal description of the property and the~~
2 ~~total assessment, \$1.20 per parcel;~~

3 (d) (Blank) ~~For a parcel listing including the name of the~~
4 ~~property owner, a property index number, a legal description~~
5 ~~and the total assessment, \$1.60 per parcel;~~

6 (e) (Blank) ~~For a parcel listing including the name of the~~
7 ~~property owner, a legal description, the assessed value of~~
8 ~~improvements and the total assessment, \$1.60 per parcel;~~

9 (f) (Blank) ~~For a parcel listing including the name of the~~
10 ~~property owner, a property index number, a legal description,~~
11 ~~the assessed value of improvements and the total assessment,~~
12 ~~\$2.00 per parcel; and~~

13 (g) For the preamble, headings, and any other explanatory
14 matter either required by law, or requested by the supervisor
15 of assessments, to be published, the rate shall be set
16 according to the Legal Advertising Rate Act ~~the newspaper's~~
17 ~~published rate for such advertising.~~

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

19 (35 ILCS 200/12-25)

20 Sec. 12-25. Contents of assessment list publication;
21 payment. In all counties, the expense of printing and
22 publication of assessment lists shall be paid out of the county
23 treasury. The publication of the assessments shall include the
24 name of the owner or of the person who last paid the taxes on
25 each property, and the total amount of its assessment ~~and how~~

1 ~~much of the assessment is attributable to the improvements on~~
2 ~~the property.~~ When any property so assessed is susceptible of
3 description or identification by street name and street or
4 house number, or by a property index number, the publication of
5 the street name and street or house number, or property index
6 number shall constitute a sufficient description of the
7 property for the purposes of publication required by this Code.
8 (Source: Laws 1939, p. 886; P.A. 88-455.)

9 (35 ILCS 200/12-45)

10 Sec. 12-45. Publication of certificates of error. At the
11 time publication is made under Section 12-60, the board of
12 review shall also publish a complete list of the changes made
13 in assessments by the issuance of certificates of error under
14 Sections 14-20 and 16-75. The published list shall contain for
15 each change the information enumerated in Section 12-25 and
16 shall show the amount of the assessment prior to and after the
17 action of the board of review. Publication shall be made in
18 some newspaper or newspapers of general circulation published
19 in the county in which the assessment is made, except that in
20 every township or assessment district in which there is
21 published one or more newspapers of general circulation, the
22 list of that township shall be published in one of those
23 newspapers.

24 This Section applies prior to the effective date of this
25 amendatory Act of the 97th General Assembly, but does not apply

1 for any certificate of error issued on or after the effective
2 date of this amendatory Act.

3 (Source: P.A. 81-313; 88-455.)

4 (35 ILCS 200/12-60)

5 Sec. 12-60. List of assessment changes; publications. When
6 the board of review in any county with less than 3,000,000
7 inhabitants decides to reverse or modify the action of the
8 chief county assessment officer, or to change the list as
9 completed, or the assessment or description of any property,
10 the changes shall be entered upon the assessment books.

11 On or before the annual date for adjournment as fixed by
12 Section 16-35, the board of review shall make a full and
13 complete list, by township if the county is so organized, of
14 all changes in assessments made by the board of review prior to
15 the adjournment date. The list shall contain the information
16 enumerated in Section 12-25 and shall show the amount of the
17 assessment as it appeared prior to and after being acted upon
18 by the board of review. The board of review need not show on
19 the list changes which only correct the description of the
20 assessed property, the ownership of the property, or the name
21 of the person in whose name the property is assessed. Changes
22 by the board that raise or lower, on a percentage basis, the
23 total assessed value of property in any assessment district or
24 the value of a particular class of property, need not be shown
25 on the list. However, the list shall contain a general

1 statement indicating that a change has been made and shall
2 state the percentage of increase or decrease.

3 The board of review shall deliver a copy of the list to the
4 county clerk who shall file it in his or her office, and a copy
5 to the chief county assessment officer. The lists shall be
6 public records and open to inspection of all persons, and shall
7 be preserved or destroyed in the manner described in Section
8 16-90.

9 ~~Within 30 days after the board has adjourned, the board~~
10 ~~shall, in each year, publish, by township if the county is so~~
11 ~~organized, a complete list of the changes made in assessments~~
12 ~~by the board as the changes appear in the list required by this~~
13 ~~Section. The publication shall be made in some newspaper or~~
14 ~~newspapers of general circulation published in the county in~~
15 ~~which the assessment is made. However, in every township or~~
16 ~~assessment district in which there is published one or more~~
17 ~~newspapers of general circulation, the list of that township~~
18 ~~shall be published in one of those newspapers. The newspaper~~
19 ~~shall furnish to the local assessment officers as many copies~~
20 ~~of the paper containing the list of changes as may be required.~~

21 (Source: P.A. 85-696; 88-455.)

22 Section 15. The Illinois Municipal Code is amended by
23 changing Sections 11-48.3-23 and 11-74.6-22 as follows:

24 (65 ILCS 5/11-48.3-23) (from Ch. 24, par. 11-48.3-23)

1 Sec. 11-48.3-23. The Board shall have power to pass all
2 ordinances and make all rules and regulations proper or
3 necessary to carry into effect the powers granted to the
4 Authority, with such fines or penalties as may be deemed
5 proper. All fines and penalties shall be imposed by ordinance,
6 which shall be published once in a newspaper of general
7 circulation published in the area embraced by the Authority. No
8 such ordinance shall take effect until 10 days after its
9 publication.

10 (Source: P.A. 86-279.)

11 (65 ILCS 5/11-74.6-22)

12 Sec. 11-74.6-22. Adoption of ordinance; requirements;
13 changes.

14 (a) Before adoption of an ordinance proposing the
15 designation of a redevelopment planning area or a redevelopment
16 project area, or both, or approving a redevelopment plan or
17 redevelopment project, the municipality or commission
18 designated pursuant to subsection (1) of Section 11-74.6-15
19 shall fix by ordinance or resolution a time and place for
20 public hearing. Prior to the adoption of the ordinance or
21 resolution establishing the time and place for the public
22 hearing, the municipality shall make available for public
23 inspection a redevelopment plan or a report that provides in
24 sufficient detail, the basis for the eligibility of the
25 redevelopment project area. The report along with the name of a

1 person to contact for further information shall be sent to the
2 affected taxing district by certified mail within a reasonable
3 time following the adoption of the ordinance or resolution
4 establishing the time and place for the public hearing.

5 At the public hearing any interested person or affected
6 taxing district may file with the municipal clerk written
7 objections to the ordinance and may be heard orally on any
8 issues that are the subject of the hearing. The municipality
9 shall hear and determine all alternate proposals or bids for
10 any proposed conveyance, lease, mortgage or other disposition
11 of land and all protests and objections at the hearing and the
12 hearing may be adjourned to another date without further notice
13 other than a motion to be entered upon the minutes fixing the
14 time and place of the later hearing. At the public hearing or
15 at any time prior to the adoption by the municipality of an
16 ordinance approving a redevelopment plan, the municipality may
17 make changes in the redevelopment plan. Changes which (1) add
18 additional parcels of property to the proposed redevelopment
19 project area, (2) substantially affect the general land uses
20 proposed in the redevelopment plan, or (3) substantially change
21 the nature of or extend the life of the redevelopment project
22 shall be made only after the municipality gives notice,
23 convenes a joint review board, and conducts a public hearing
24 pursuant to the procedures set forth in this Section and in
25 Section 11-74.6-25. Changes which do not (1) add additional
26 parcels of property to the proposed redevelopment project area,

1 (2) substantially affect the general land uses proposed in the
2 redevelopment plan, or (3) substantially change the nature of
3 or extend the life of the redevelopment project may be made
4 without further hearing, provided that the municipality shall
5 give notice of any such changes by mail to each affected taxing
6 district and by publication once in a newspaper of general
7 circulation within the affected taxing district. Such notice by
8 mail and by publication shall each occur not later than 10 days
9 following the adoption by ordinance of such changes.

10 (b) Before adoption of an ordinance proposing the
11 designation of a redevelopment planning area or a redevelopment
12 project area, or both, or amending the boundaries of an
13 existing redevelopment project area or redevelopment planning
14 area, or both, the municipality shall convene a joint review
15 board to consider the proposal. The board shall consist of a
16 representative selected by each taxing district that has
17 authority to levy real property taxes on the property within
18 the proposed redevelopment project area and that has at least
19 5% of its total equalized assessed value located within the
20 proposed redevelopment project area, a representative selected
21 by the municipality and a public member. The public member and
22 the board's chairperson shall be selected by a majority of
23 other board members.

24 All board members shall be appointed and the first board
25 meeting held within 14 days following the notice by the
26 municipality to all the taxing districts as required by

1 subsection (c) of Section 11-74.6-25. The notice shall also
2 advise the taxing bodies represented on the joint review board
3 of the time and place of the first meeting of the board.
4 Additional meetings of the board shall be held upon the call of
5 any 2 members. The municipality seeking designation of the
6 redevelopment project area may provide administrative support
7 to the board.

8 The board shall review the public record, planning
9 documents and proposed ordinances approving the redevelopment
10 plan and project to be adopted by the municipality. As part of
11 its deliberations, the board may hold additional hearings on
12 the proposal. A board's recommendation, if any, shall be a
13 written recommendation adopted by a majority vote of the board
14 and submitted to the municipality within 30 days after the
15 board convenes. A board's recommendation shall be binding upon
16 the municipality. Failure of the board to submit its
17 recommendation on a timely basis shall not be cause to delay
18 the public hearing or the process of establishing or amending
19 the redevelopment project area. The board's recommendation on
20 the proposal shall be based upon the area satisfying the
21 applicable eligibility criteria defined in Section 11-74.6-10
22 and whether there is a basis for the municipal findings set
23 forth in the redevelopment plan as required by this Act. If the
24 board does not file a recommendation it shall be presumed that
25 the board has found that the redevelopment project area
26 satisfies the eligibility criteria.

1 (c) After a municipality has by ordinance approved a
2 redevelopment plan and designated a redevelopment planning
3 area or a redevelopment project area, or both, the plan may be
4 amended and additional properties may be added to the
5 redevelopment project area only as herein provided. Amendments
6 which (1) add additional parcels of property to the proposed
7 redevelopment project area, (2) substantially affect the
8 general land uses proposed in the redevelopment plan, (3)
9 substantially change the nature of the redevelopment project,
10 (4) increase the total estimated redevelopment project costs
11 set out in the redevelopment plan by more than 5% after
12 adjustment for inflation from the date the plan was adopted, or
13 (5) add additional redevelopment project costs to the itemized
14 list of redevelopment project costs set out in the
15 redevelopment plan shall be made only after the municipality
16 gives notice, convenes a joint review board, and conducts a
17 public hearing pursuant to the procedures set forth in this
18 Section and in Section 11-74.6-25. Changes which do not (1) add
19 additional parcels of property to the proposed redevelopment
20 project area, (2) substantially affect the general land uses
21 proposed in the redevelopment plan, (3) substantially change
22 the nature of the redevelopment project, (4) increase the total
23 estimated redevelopment project cost set out in the
24 redevelopment plan by more than 5% after adjustment for
25 inflation from the date the plan was adopted, or (5) add
26 additional redevelopment project costs to the itemized list of

1 redevelopment project costs set out in the redevelopment plan
2 may be made without further hearing, provided that the
3 municipality shall give notice of any such changes by mail to
4 each affected taxing district and by publication once in a
5 newspaper of general circulation within the affected taxing
6 district. Such notice by mail and by publication shall each
7 occur not later than 10 days following the adoption by
8 ordinance of such changes.

9 (d) After the effective date of this amendatory Act of the
10 91st General Assembly, a municipality shall submit the
11 following information for each redevelopment project area (i)
12 to the State Comptroller under Section 8-8-3.5 of the Illinois
13 Municipal Code and (ii) to all taxing districts overlapping the
14 redevelopment project area no later than 180 days after the
15 close of each municipal fiscal year or as soon thereafter as
16 the audited financial statements become available and, in any
17 case, shall be submitted before the annual meeting of the joint
18 review board to each of the taxing districts that overlap the
19 redevelopment project area:

20 (1) Any amendments to the redevelopment plan, or the
21 redevelopment project area.

22 (1.5) A list of the redevelopment project areas
23 administered by the municipality and, if applicable, the
24 date each redevelopment project area was designated or
25 terminated by the municipality.

26 (2) Audited financial statements of the special tax

1 allocation fund once a cumulative total of \$100,000 of tax
2 increment revenues has been deposited in the fund.

3 (3) Certification of the Chief Executive Officer of the
4 municipality that the municipality has complied with all of
5 the requirements of this Act during the preceding fiscal
6 year.

7 (4) An opinion of legal counsel that the municipality
8 is in compliance with this Act.

9 (5) An analysis of the special tax allocation fund
10 which sets forth:

11 (A) the balance in the special tax allocation fund
12 at the beginning of the fiscal year;

13 (B) all amounts deposited in the special tax
14 allocation fund by source;

15 (C) an itemized list of all expenditures from the
16 special tax allocation fund by category of permissible
17 redevelopment project cost; and

18 (D) the balance in the special tax allocation fund
19 at the end of the fiscal year including a breakdown of
20 that balance by source and a breakdown of that balance
21 identifying any portion of the balance that is
22 required, pledged, earmarked, or otherwise designated
23 for payment of or securing of obligations and
24 anticipated redevelopment project costs. Any portion
25 of such ending balance that has not been identified or
26 is not identified as being required, pledged,

1 earmarked, or otherwise designated for payment of or
2 securing of obligations or anticipated redevelopment
3 project costs shall be designated as surplus as set
4 forth in Section 11-74.6-30 hereof.

5 (6) A description of all property purchased by the
6 municipality within the redevelopment project area
7 including:

8 (A) Street address.

9 (B) Approximate size or description of property.

10 (C) Purchase price.

11 (D) Seller of property.

12 (7) A statement setting forth all activities
13 undertaken in furtherance of the objectives of the
14 redevelopment plan, including:

15 (A) Any project implemented in the preceding
16 fiscal year.

17 (B) A description of the redevelopment activities
18 undertaken.

19 (C) A description of any agreements entered into by
20 the municipality with regard to the disposition or
21 redevelopment of any property within the redevelopment
22 project area.

23 (D) Additional information on the use of all funds
24 received under this Division and steps taken by the
25 municipality to achieve the objectives of the
26 redevelopment plan.

1 (E) Information regarding contracts that the
2 municipality's tax increment advisors or consultants
3 have entered into with entities or persons that have
4 received, or are receiving, payments financed by tax
5 increment revenues produced by the same redevelopment
6 project area.

7 (F) Any reports submitted to the municipality by
8 the joint review board.

9 (G) A review of public and, to the extent possible,
10 private investment actually undertaken to date after
11 the effective date of this amendatory Act of the 91st
12 General Assembly and estimated to be undertaken during
13 the following year. This review shall, on a
14 project-by-project basis, set forth the estimated
15 amounts of public and private investment incurred
16 after the effective date of this amendatory Act of the
17 91st General Assembly and provide the ratio of private
18 investment to public investment to the date of the
19 report and as estimated to the completion of the
20 redevelopment project.

21 (8) With regard to any obligations issued by the
22 municipality:

23 (A) copies of any official statements; and

24 (B) an analysis prepared by financial advisor or
25 underwriter setting forth: (i) nature and term of
26 obligation; and (ii) projected debt service including

1 required reserves and debt coverage.

2 (9) For special tax allocation funds that have received
3 cumulative deposits of incremental tax revenues of
4 \$100,000 or more, a certified audit report reviewing
5 compliance with this Act performed by an independent public
6 accountant certified and licensed by the authority of the
7 State of Illinois. The financial portion of the audit must
8 be conducted in accordance with Standards for Audits of
9 Governmental Organizations, Programs, Activities, and
10 Functions adopted by the Comptroller General of the United
11 States (1981), as amended, or the standards specified by
12 Section 8-8-5 of the Illinois Municipal Auditing Law of the
13 Illinois Municipal Code. The audit report shall contain a
14 letter from the independent certified public accountant
15 indicating compliance or noncompliance with the
16 requirements of subsection (o) of Section 11-74.6-10.

17 (e) The joint review board shall meet annually 180 days
18 after the close of the municipal fiscal year or as soon as the
19 redevelopment project audit for that fiscal year becomes
20 available to review the effectiveness and status of the
21 redevelopment project area up to that date.

22 (Source: P.A. 91-474, eff. 11-1-99; 91-900, eff. 7-6-00.)

23 Section 20. The Municipal Electric Refunding Revenue Bond
24 Act is amended by changing Section 6 as follows:

1 (65 ILCS 85/6) (from Ch. 111 2/3, par. 110.6)

2 Sec. 6. Within thirty days after any ordinance providing
3 for the issuance of refunding revenue bonds has been passed, it
4 shall be published once in a newspaper published and having
5 general circulation in such city, village or incorporated town,
6 or if there be no newspaper published in such city, village or
7 incorporated town, then by posting in at least three of the
8 most public places in such city, village or incorporated town,
9 and such ordinance shall not become effective until ten days
10 after its publication or posting, as the case may be.

11 (Source: Laws 1941, vol. 1, p. 383.)

12 Section 25. The Legal Advertising Rate Act is amended by
13 changing Section 1 as follows:

14 (715 ILCS 15/1) (from Ch. 100, par. 11)

15 Sec. 1. For purposes of this Act, "required public notice"
16 means ~~When~~ any notice, advertisement, proclamation, statement,
17 proposal, ordinance or proceedings of an official body or board
18 or any other matter or material that is required by law or by
19 the order or rule of any court to be published in any
20 newspaper. The ~~, the~~ face of type of any required public notice
21 ~~in which such publication~~ shall be made shall be not smaller
22 than the body type used in the classified advertising in the
23 newspaper in which the required public notice is published ~~such~~
24 ~~publication is made~~. The minimum rate shall be 20 cents per

1 column line for each insertion of a required public notice. The
2 maximum rate charged for each insertion of a required public
3 notice shall not exceed the lowest classified rate paid by
4 commercial users for comparable space in the newspapers in
5 which the required public notice appears and shall include all
6 cash discounts, multiple insertion discounts, and similar
7 benefits extended to the newspaper's regular customers. For the
8 purposes of this Act, "commercial user" means a customer
9 submitting commercial advertising, and does not include a
10 customer submitting a required public notice. ~~The maximum~~
11 ~~rate for each insertion shall not exceed the newspaper's~~
12 ~~annually published rate for comparable local advertising~~
13 ~~space.~~

14 (Source: P.A. 94-874, eff. 1-1-07.)

15 (35 ILCS 200/12-65 rep.)

16 Section 30. The Property Tax Code is amended by repealing
17 Section 12-65.

18 Section 99. Effective date. This Act takes effect January
19 1, 2012, except that the provisions of Section 10 take effect
20 upon becoming law.