



Rep. Frank J. Mautino

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09700SB1686ham001

LRB097 08571 HLH 56003 a

1 AMENDMENT TO SENATE BILL 1686

2 AMENDMENT NO. _____. Amend Senate Bill 1686 by replacing
3 everything after the enacting clause with the following:

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

1 to any county funds or county offices or funds or offices of
2 other units of local government when an audit of such funds or
3 offices has been made by a certified public accountant and a
4 report of such audit has been filed with the appropriate county
5 board or county clerk and a notice of the availability of the
6 audit report has been published one time in an English language
7 newspaper published in the town, district, or municipality in
8 which that public officer holds his or her office, or, if no
9 newspaper is published in such town, district, or municipality,
10 then in a newspaper printed in the English language published
11 in the county in which that public officer holds his or her
12 office. The notice of availability shall include, at a minimum,
13 the time period covered by the audit, the name of the firm
14 conducting the audit, and the address and business hours of the
15 location where the audit report may be publicly inspected ~~in~~
16 ~~the same manner as that set out in this section for publication~~
17 ~~of the statement described in Section 1 of this Act.~~

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

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

22 (35 ILCS 200/12-10)

23 Sec. 12-10. Publication of assessments; counties of less
24 than 3,000,000. In counties with less than 3,000,000

1 inhabitants, as soon as the chief county assessment officer has
2 completed the assessment in the county or in the assessment
3 district, he or she shall, in each year of a general
4 assessment, publish for the county or assessment district a
5 complete list of the assessment, by townships if so organized.
6 In years other than years of a general assessment, the chief
7 county assessment officer shall publish a list of property for
8 which assessments have been added or changed since the
9 preceding assessment, together with the amounts of the
10 assessments, except that publication of individual assessment
11 changes shall not be required if the changes result from
12 equalization by the supervisor of assessments under Section
13 9-210, or Section 10-200, in which case the list shall include
14 a general statement indicating that assessments have been
15 changed because of the application of an equalization factor
16 and shall set forth the percentage of increase or decrease
17 represented by the factor. The publication shall be made on or
18 before December 31 of that year, and shall be printed in some
19 public newspaper or newspapers published in the county. 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 the
23 newspapers.

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

1 "NOTICE TO TAXPAYERS

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

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

14 The notice published under this Section shall also include
15 the following:

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

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

21 (3) A statement advising the taxpayer of the steps to
22 follow if the taxpayer believes the full fair market value
23 of the property is incorrect or believes the assessment is
24 not uniform with other comparable properties in the same
25 neighborhood. The statement shall also (i) advise all
26 taxpayers to contact the township assessor's office, in

1 those counties under township organization, first to
2 review the assessment, (ii) advise all taxpayers to file an
3 appeal with the board of review if not satisfied with the
4 assessor review, and (iii) give the phone number to call
5 for a copy of the board of review rules; if the Board of
6 Review maintains a web site, the notice must also must also
7 include the address of the website where the Board of
8 Review rules can be viewed.

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

13 (5) A brief explanation of the relationship between the
14 assessment and the tax bill.

15 (6) In bold type, a notice of possible eligibility for
16 the various homestead exemptions as provided in Section
17 15-165 through Section 15-175 and Section 15-180.

18 The newspaper shall furnish to the local assessment
19 officers as many copies of the paper containing the assessment
20 list as they may require.

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

22 (35 ILCS 200/12-15)

23 Sec. 12-15. Publication fee - Counties of less than
24 3,000,000. The newspaper shall be paid a fee for publishing the
25 assessment list according to the following schedule:

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

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

7 (c) (Blank) ~~For a parcel listing including the name of the~~
8 ~~property owner, a legal description of the property and the~~
9 ~~total assessment, \$1.20 per parcel;~~

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

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

16 (f) (Blank) ~~For a parcel listing including the name of the~~
17 ~~property owner, a property index number, a legal description,~~
18 ~~the assessed value of improvements and the total assessment,~~
19 ~~\$2.00 per parcel; and~~

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

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

1 (35 ILCS 200/12-25)

2 Sec. 12-25. Contents of assessment list publication;
3 payment. In all counties, the expense of printing and
4 publication of assessment lists shall be paid out of the county
5 treasury. The publication of the assessments shall include the
6 name of the owner or of the person who last paid the taxes on
7 each property, and the total amount of its assessment ~~and how~~
8 ~~much of the assessment is attributable to the improvements on~~
9 ~~the property~~. When any property so assessed is susceptible of
10 description or identification by street name and street or
11 house number, or by a property index number, the publication of
12 the street name and street or house number, or property index
13 number shall constitute a sufficient description of the
14 property for the purposes of publication required by this Code.
15 (Source: Laws 1939, p. 886; P.A. 88-455.)

16 (35 ILCS 200/12-45)

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

1 in the county in which the assessment is made, except that in
2 every township or assessment district in which there is
3 published one or more newspapers of general circulation, the
4 list of that township shall be published in one of those
5 newspapers.

6 This Section applies prior to the effective date of this
7 amendatory Act of the 97th General Assembly, but does not apply
8 for any certificate of error issued on or after the effective
9 date of this amendatory Act.

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

11 (35 ILCS 200/12-60)

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

18 On or before the annual date for adjournment as fixed by
19 Section 16-35, the board of review shall make a full and
20 complete list, by township if the county is so organized, of
21 all changes in assessments made by the board of review prior to
22 the adjournment date. The list shall contain the information
23 enumerated in Section 12-25 and shall show the amount of the
24 assessment as it appeared prior to and after being acted upon
25 by the board of review. The board of review need not show on

1 the list changes which only correct the description of the
2 assessed property, the ownership of the property, or the name
3 of the person in whose name the property is assessed. Changes
4 by the board that raise or lower, on a percentage basis, the
5 total assessed value of property in any assessment district or
6 the value of a particular class of property, need not be shown
7 on the list. However, the list shall contain a general
8 statement indicating that a change has been made and shall
9 state the percentage of increase or decrease.

10 The board of review shall deliver a copy of the list to the
11 county clerk who shall file it in his or her office, and a copy
12 to the chief county assessment officer. The lists shall be
13 public records and open to inspection of all persons, and shall
14 be preserved or destroyed in the manner described in Section
15 16-90.

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

1 ~~of the paper containing the list of changes as may be required.~~

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

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

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

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

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

16 (65 ILCS 5/11-74.6-22)

17 Sec. 11-74.6-22. Adoption of ordinance; requirements;
18 changes.

19 (a) Before adoption of an ordinance proposing the
20 designation of a redevelopment planning area or a redevelopment
21 project area, or both, or approving a redevelopment plan or
22 redevelopment project, the municipality or commission
23 designated pursuant to subsection (1) of Section 11-74.6-15

1 shall fix by ordinance or resolution a time and place for
2 public hearing. Prior to the adoption of the ordinance or
3 resolution establishing the time and place for the public
4 hearing, the municipality shall make available for public
5 inspection a redevelopment plan or a report that provides in
6 sufficient detail, the basis for the eligibility of the
7 redevelopment project area. The report along with the name of a
8 person to contact for further information shall be sent to the
9 affected taxing district by certified mail within a reasonable
10 time following the adoption of the ordinance or resolution
11 establishing the time and place for the public hearing.

12 At the public hearing any interested person or affected
13 taxing district may file with the municipal clerk written
14 objections to the ordinance and may be heard orally on any
15 issues that are the subject of the hearing. The municipality
16 shall hear and determine all alternate proposals or bids for
17 any proposed conveyance, lease, mortgage or other disposition
18 of land and all protests and objections at the hearing and the
19 hearing may be adjourned to another date without further notice
20 other than a motion to be entered upon the minutes fixing the
21 time and place of the later hearing. At the public hearing or
22 at any time prior to the adoption by the municipality of an
23 ordinance approving a redevelopment plan, the municipality may
24 make changes in the redevelopment plan. Changes which (1) add
25 additional parcels of property to the proposed redevelopment
26 project area, (2) substantially affect the general land uses

1 proposed in the redevelopment plan, or (3) substantially change
2 the nature of or extend the life of the redevelopment project
3 shall be made only after the municipality gives notice,
4 convenes a joint review board, and conducts a public hearing
5 pursuant to the procedures set forth in this Section and in
6 Section 11-74.6-25. Changes which do not (1) add additional
7 parcels of property to the proposed redevelopment project area,
8 (2) substantially affect the general land uses proposed in the
9 redevelopment plan, or (3) substantially change the nature of
10 or extend the life of the redevelopment project may be made
11 without further hearing, provided that the municipality shall
12 give notice of any such changes by mail to each affected taxing
13 district and by publication once in a newspaper of general
14 circulation within the affected taxing district. Such notice by
15 mail and by publication shall each occur not later than 10 days
16 following the adoption by ordinance of such changes.

17 (b) Before adoption of an ordinance proposing the
18 designation of a redevelopment planning area or a redevelopment
19 project area, or both, or amending the boundaries of an
20 existing redevelopment project area or redevelopment planning
21 area, or both, the municipality shall convene a joint review
22 board to consider the proposal. The board shall consist of a
23 representative selected by each taxing district that has
24 authority to levy real property taxes on the property within
25 the proposed redevelopment project area and that has at least
26 5% of its total equalized assessed value located within the

1 proposed redevelopment project area, a representative selected
2 by the municipality and a public member. The public member and
3 the board's chairperson shall be selected by a majority of
4 other board members.

5 All board members shall be appointed and the first board
6 meeting held within 14 days following the notice by the
7 municipality to all the taxing districts as required by
8 subsection (c) of Section 11-74.6-25. The notice shall also
9 advise the taxing bodies represented on the joint review board
10 of the time and place of the first meeting of the board.
11 Additional meetings of the board shall be held upon the call of
12 any 2 members. The municipality seeking designation of the
13 redevelopment project area may provide administrative support
14 to the board.

15 The board shall review the public record, planning
16 documents and proposed ordinances approving the redevelopment
17 plan and project to be adopted by the municipality. As part of
18 its deliberations, the board may hold additional hearings on
19 the proposal. A board's recommendation, if any, shall be a
20 written recommendation adopted by a majority vote of the board
21 and submitted to the municipality within 30 days after the
22 board convenes. A board's recommendation shall be binding upon
23 the municipality. Failure of the board to submit its
24 recommendation on a timely basis shall not be cause to delay
25 the public hearing or the process of establishing or amending
26 the redevelopment project area. The board's recommendation on

1 the proposal shall be based upon the area satisfying the
2 applicable eligibility criteria defined in Section 11-74.6-10
3 and whether there is a basis for the municipal findings set
4 forth in the redevelopment plan as required by this Act. If the
5 board does not file a recommendation it shall be presumed that
6 the board has found that the redevelopment project area
7 satisfies the eligibility criteria.

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

1 project area, (2) substantially affect the general land uses
2 proposed in the redevelopment plan, (3) substantially change
3 the nature of the redevelopment project, (4) increase the total
4 estimated redevelopment project cost set out in the
5 redevelopment plan by more than 5% after adjustment for
6 inflation from the date the plan was adopted, or (5) add
7 additional redevelopment project costs to the itemized list of
8 redevelopment project costs set out in the redevelopment plan
9 may be made without further hearing, provided that the
10 municipality shall give notice of any such changes by mail to
11 each affected taxing district and by publication once in a
12 newspaper of general circulation within the affected taxing
13 district. Such notice by mail and by publication shall each
14 occur not later than 10 days following the adoption by
15 ordinance of such changes.

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

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

3 (1.5) A list of the redevelopment project areas
4 administered by the municipality and, if applicable, the
5 date each redevelopment project area was designated or
6 terminated by the municipality.

7 (2) Audited financial statements of the special tax
8 allocation fund once a cumulative total of \$100,000 of tax
9 increment revenues has been deposited in the fund.

10 (3) Certification of the Chief Executive Officer of the
11 municipality that the municipality has complied with all of
12 the requirements of this Act during the preceding fiscal
13 year.

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

16 (5) An analysis of the special tax allocation fund
17 which sets forth:

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

20 (B) all amounts deposited in the special tax
21 allocation fund by source;

22 (C) an itemized list of all expenditures from the
23 special tax allocation fund by category of permissible
24 redevelopment project cost; and

25 (D) the balance in the special tax allocation fund
26 at the end of the fiscal year including a breakdown of

1 that balance by source and a breakdown of that balance
2 identifying any portion of the balance that is
3 required, pledged, earmarked, or otherwise designated
4 for payment of or securing of obligations and
5 anticipated redevelopment project costs. Any portion
6 of such ending balance that has not been identified or
7 is not identified as being required, pledged,
8 earmarked, or otherwise designated for payment of or
9 securing of obligations or anticipated redevelopment
10 project costs shall be designated as surplus as set
11 forth in Section 11-74.6-30 hereof.

12 (6) A description of all property purchased by the
13 municipality within the redevelopment project area
14 including:

15 (A) Street address.

16 (B) Approximate size or description of property.

17 (C) Purchase price.

18 (D) Seller of property.

19 (7) A statement setting forth all activities
20 undertaken in furtherance of the objectives of the
21 redevelopment plan, including:

22 (A) Any project implemented in the preceding
23 fiscal year.

24 (B) A description of the redevelopment activities
25 undertaken.

26 (C) A description of any agreements entered into by

1 the municipality with regard to the disposition or
2 redevelopment of any property within the redevelopment
3 project area.

4 (D) Additional information on the use of all funds
5 received under this Division and steps taken by the
6 municipality to achieve the objectives of the
7 redevelopment plan.

8 (E) Information regarding contracts that the
9 municipality's tax increment advisors or consultants
10 have entered into with entities or persons that have
11 received, or are receiving, payments financed by tax
12 increment revenues produced by the same redevelopment
13 project area.

14 (F) Any reports submitted to the municipality by
15 the joint review board.

16 (G) A review of public and, to the extent possible,
17 private investment actually undertaken to date after
18 the effective date of this amendatory Act of the 91st
19 General Assembly and estimated to be undertaken during
20 the following year. This review shall, on a
21 project-by-project basis, set forth the estimated
22 amounts of public and private investment incurred
23 after the effective date of this amendatory Act of the
24 91st General Assembly and provide the ratio of private
25 investment to public investment to the date of the
26 report and as estimated to the completion of the

1 redevelopment project.

2 (8) With regard to any obligations issued by the
3 municipality:

4 (A) copies of any official statements; and

5 (B) an analysis prepared by financial advisor or
6 underwriter setting forth: (i) nature and term of
7 obligation; and (ii) projected debt service including
8 required reserves and debt coverage.

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

24 (e) The joint review board shall meet annually 180 days
25 after the close of the municipal fiscal year or as soon as the
26 redevelopment project audit for that fiscal year becomes

1 available to review the effectiveness and status of the
2 redevelopment project area up to that date.

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

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

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

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

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

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

19 (715 ILCS 15/1) (from Ch. 100, par. 11)

20 Sec. 1. For purposes of this Act, "required public notice"
21 means ~~when~~ any notice, advertisement, proclamation, statement,
22 proposal, ordinance or proceedings of an official body or board

1 or any other matter or material that is required by law or by
2 the order or rule of any court to be published in any
3 newspaper. The ~~, the~~ face of type of any required public notice
4 ~~in which such publication~~ shall be made shall be not smaller
5 than the body type used in the classified advertising in the
6 newspaper in which the required public notice is published ~~such~~
7 ~~publication is made~~. The minimum rate shall be 20 cents per
8 column line for each insertion of a required public notice. The
9 maximum rate charged for each insertion of a required public
10 notice shall not exceed the lowest classified rate paid by
11 commercial users for comparable space in the newspapers in
12 which the required public notice appears and shall include all
13 cash discounts, multiple insertion discounts, and similar
14 benefits extended to the newspaper's regular customers. For the
15 purposes of this Act, "commercial user" means a customer
16 submitting commercial advertising, and does not include a
17 customer submitting a required public notice. ~~. The maximum~~
18 ~~rate for each insertion shall not exceed the newspaper's~~
19 ~~annually published rate for comparable local advertising~~
20 ~~space.~~

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

22 (35 ILCS 200/12-65 rep.)

23 Section 30. The Property Tax Code is amended by repealing
24 Section 12-65.

1 Section 99. Effective date. This Act takes effect January
2 1, 2012, except that the provisions of Section 10 take effect
3 upon becoming law.".