



**98TH GENERAL ASSEMBLY**

**State of Illinois**

**2013 and 2014**

**HOUSE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**HC0038**

Introduced , by Rep. John M. Cabello

**SYNOPSIS AS INTRODUCED:**

ILCON Art. IX, Sec. 4

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that, beginning with the 2017 taxable year, counties may not classify real property for purposes of taxation. Effective upon being declared adopted.

LRB098 15837 HLH 50880 e

1 HOUSE JOINT RESOLUTION  
 2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE  
 4 NINETY-EIGHTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE  
 5 SENATE CONCURRING HEREIN, that there shall be submitted to the  
 6 electors of the State for adoption or rejection at the general  
 7 election next occurring at least 6 months after the adoption of  
 8 this resolution a proposition to amend Section 4 of Article 9  
 9 of the Illinois Constitution as follows:

10 ARTICLE IX  
 11 REVENUE

12 (ILCON Art. IX, Sec. 4)

13 SECTION 4. REAL PROPERTY TAXATION

14 (a) ~~Taxes Except as otherwise provided in this Section,~~  
 15 ~~taxes~~ upon real property shall be levied uniformly by valuation  
 16 ascertained as the General Assembly shall provide by law.

17 (b) Beginning with the 2017 taxable year, counties may not  
 18 classify real property for purposes of taxation. ~~Subject to~~  
 19 ~~such limitations as the General Assembly may hereafter~~  
 20 ~~prescribe by law, counties with a population of more than~~  
 21 ~~200,000 may classify or continue to classify real property for~~  
 22 ~~purposes of taxation. Any such classification shall be~~  
 23 ~~reasonable and assessments shall be uniform within each class.~~

1 ~~The level of assessment or rate of tax of the highest class in~~  
2 ~~a county shall not exceed two and one-half times the level of~~  
3 ~~assessment or rate of tax of the lowest class in that county.~~  
4 ~~Real property used in farming in a county shall not be assessed~~  
5 ~~at a higher level of assessment than single family residential~~  
6 ~~real property in that county.~~

7 (c) Any depreciation in the value of real estate occasioned  
8 by a public easement may be deducted in assessing such  
9 property.

10 (Source: Illinois Constitution.)

11 SCHEDULE

12 This Constitutional Amendment takes effect upon being  
13 declared adopted in accordance with Section 7 of the Illinois  
14 Constitutional Amendment Act.