



Sen. Mike Jacobs

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1 AMENDMENT TO SENATE BILL 2345

2 AMENDMENT NO. _____. Amend Senate Bill 2345, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Sections 9-45, 11-10, 11-15, and 11-25 as follows:

7 (35 ILCS 200/9-45)

8 Sec. 9-45. Property index number system. The county clerk
9 in counties of 3,000,000 or more inhabitants and, subject to
10 the approval of the county board, the chief county assessment
11 officer or recorder, in counties of less than 3,000,000
12 inhabitants, may establish a property index number system under
13 which property may be listed for purposes of assessment,
14 collection of taxes or automation of the office of the
15 recorder. The system may be adopted in addition to, or instead
16 of, the method of listing by legal description as provided in

1 Section 9-40. The system shall describe property by township,
2 section, block, and parcel or lot, and may cross-reference the
3 street or post office address, if any, and street code number,
4 if any. The county clerk, county treasurer, chief county
5 assessment officer or recorder may establish and maintain cross
6 indexes of numbers assigned under the system with the complete
7 legal description of the properties to which the numbers
8 relate. Index numbers shall be assigned by the county clerk in
9 counties of 3,000,000 or more inhabitants, and, at the
10 direction of the county board in counties with less than
11 3,000,000 inhabitants, shall be assigned by the chief county
12 assessment officer or recorder. Tax maps of the county clerk,
13 county treasurer or chief county assessment officer shall carry
14 those numbers. The indexes shall be open to public inspection
15 and be made available to the public. Any property index number
16 system established prior to the effective date of this Code
17 shall remain valid. However, in counties with less than
18 3,000,000 inhabitants, the system may be transferred to another
19 authority upon the approval of the county board.

20 Any real property used for a power generating or automotive
21 manufacturing facility located within a county of less than
22 1,000,000 inhabitants, as to which litigation with respect to
23 its assessed valuation is pending or was pending as of January
24 1, 1993, may be the subject of a real property tax assessment
25 settlement agreement among the taxpayer and taxing districts in
26 which it is situated. In addition, any real property that is

1 (i) used for natural gas extraction and fractionation or olefin
2 and polymer manufacturing and (ii) located within a county of
3 less than 1,000,000 inhabitants may be the subject of a real
4 property tax assessment settlement agreement among the
5 taxpayer and taxing districts in which the property is situated
6 if litigation is or was pending as to its assessed valuation as
7 of January 1, 2003 or thereafter. In addition, any real
8 property that is used for refining crude oil located in a
9 county of less than 1,000,000 inhabitants, as to which
10 litigation with respect to its assessed valuation is pending or
11 was pending as of January 1, 2011, may be the subject of a real
12 property tax assessment settlement agreement among the
13 taxpayer and taxing districts in which it is situated. Other
14 appropriate authorities, which may include county and State
15 boards or officials, may also be parties to such agreements.
16 Such agreements may include the assessment of the facility or
17 property for any years in dispute as well as for up to 10 years
18 in the future. Such agreements may provide for the settlement
19 of issues relating to the assessed value of the facility and
20 may provide for related payments, refunds, claims, credits
21 against taxes and liabilities in respect to past and future
22 taxes of taxing districts, including any fund created under
23 Section 20-35 of this Act, all implementing the settlement
24 agreement. Any such agreement may provide that parties thereto
25 agree not to challenge assessments as provided in the
26 agreement. An agreement entered into on or after January 1,

1 1993 may provide for the classification of property that is the
2 subject of the agreement as real or personal during the term of
3 the agreement and thereafter. It may also provide that taxing
4 districts agree to reimburse the taxpayer for amounts paid by
5 the taxpayer in respect to taxes for the real property which is
6 the subject of the agreement to the extent levied by those
7 respective districts, over and above amounts which would be due
8 if the facility were to be assessed as provided in the
9 agreement. Such reimbursement may be provided in the agreement
10 to be made by credit against taxes of the taxpayer. No credits
11 shall be applied against taxes levied with respect to debt
12 service or lease payments of a taxing district. No referendum
13 approval or appropriation shall be required for such an
14 agreement or such credits and any such obligation shall not
15 constitute indebtedness of the taxing district for purposes of
16 any statutory limitation. The county collector shall treat
17 credited amounts as if they had been received by the collector
18 as taxes paid by the taxpayer and as if remitted to the
19 district. A county treasurer who is a party to such an
20 agreement may agree to hold amounts paid in escrow as provided
21 in the agreement for possible use for paying taxes until
22 conditions of the agreement are met and then to apply these
23 amounts as provided in the agreement. No such settlement
24 agreement shall be effective unless it shall have been approved
25 by the court in which such litigation is pending. Any such
26 agreement which has been entered into prior to adoption of this

1 amendatory Act of 1988 and which is contingent upon enactment
2 of authorizing legislation shall be binding and enforceable.

3 (Source: P.A. 96-609, eff. 8-24-09.)

4 (35 ILCS 200/11-10)

5 Sec. 11-10. Definition of pollution control facilities.

6 "Pollution control facilities" means any system, method,
7 construction, device or appliance appurtenant thereto, or any
8 portion of any building or equipment, that is designed,
9 constructed, installed or operated for the primary purpose of:

10 (a) eliminating, preventing, or reducing air or water
11 pollution, as the terms "air pollution" and "water pollution"
12 are defined in the Environmental Protection Act, in compliance
13 with federal or State requirements enacted or promulgated to
14 eliminate, prevent, or reduce air pollution or water pollution;

15 or

16 (b) treating, pretreating, modifying or disposing of any
17 potential solid, liquid or gaseous pollutant which if released
18 without treatment, pretreatment, modification or disposal
19 might be harmful, detrimental or offensive to human, plant or
20 animal life, or to property. "Pollution control facilities"
21 shall not include, however,

22 (1) any facility with the primary purpose of (i)
23 eliminating, containing, preventing or reducing
24 radioactive contaminants or energy, or (ii) treating waste
25 water produced by the nuclear generation of electric power,

1 (2) any large diameter pipes or piping systems used to
2 remove and disperse heat from water involved in the nuclear
3 generation of electric power,

4 (3) any facility operated by any person other than a
5 unit of government, whether within or outside of the
6 territorial boundaries of a unit of local government, for
7 sewage disposal or treatment, ~~or~~

8 (4) land underlying a cooling pond, ~~or~~

9 (5) wind turbines, or

10 (6) ethanol producing facilities, except that systems,
11 methods, construction, devices, or appliances appurtenant
12 to those ethanol producing facilities may be considered
13 pollution control facilities for the purposes of this Act.

14 (Source: P.A. 83-883; 88-455.)

15 (35 ILCS 200/11-15)

16 Sec. 11-15. Method of valuation for pollution control
17 facilities. To determine 33 1/3% of the fair cash value of any
18 certified pollution control facilities in assessing those
19 facilities, the Department shall, where reasonable, consider:

20 (1) ~~take into consideration~~ the actual or probable net earnings
21 attributable to the facilities in question, capitalized on the
22 basis of their productive earning value to their owner; (2) the
23 probable net value which could be realized by their owner if
24 the facilities were removed and sold at a fair, voluntary sale,
25 giving due account to the expense of removal and condition of

1 the particular facilities in question; or (3) such ~~and~~ other
2 information as the Department may, consistent with principles
3 set forth in this Section, believe to have a bearing on the
4 fair cash value of the facilities to their owner ~~consider as~~
5 ~~bearing on the fair cash value of the facilities to their~~
6 ~~owner, consistent with the principles set forth in this~~
7 ~~Section.~~ For the purposes of this Code, earnings shall be
8 attributed to a pollution control facility only to the extent
9 that its operation results in the production of a commercially
10 saleable by-product, ~~or~~ increases the production of the
11 products or services otherwise sold by the owner of the
12 facility, or reduces the production costs of the products or
13 services otherwise sold by the owner of such facility.

14 (Source: P.A. 83-121; 88-455.)

15 (35 ILCS 200/11-25)

16 Sec. 11-25. Certification procedure. Application for a
17 pollution control facility certificate shall be filed with the
18 Pollution Control Board in a manner and form prescribed in
19 regulations issued by that board. The application shall contain
20 appropriate and available descriptive information concerning
21 anything claimed to be entitled in whole or in part to tax
22 treatment as a pollution control facility. If it is found that
23 the claimed facility or relevant portion thereof is a pollution
24 control facility as defined in Section 11-10, the Pollution
25 Control Board, acting through its Chairman or his or her

1 specifically authorized delegate, shall enter a finding and
2 issue a certificate to that effect. The certificate shall
3 require tax treatment as a pollution control facility, but only
4 for the portion certified if only a portion is certified. The
5 effective date of a certificate shall be January 1 of the year
6 in which the certificate is issued ~~the date of application for~~
7 ~~the certificate or the date of the construction of the~~
8 ~~facility, which ever is later.~~

9 (Source: P.A. 76-2451; 88-455.)".