

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 18-155 and by adding Section 18-156 as follows:

6 (35 ILCS 200/18-155)

7 Sec. 18-155. Apportionment of taxes for district in two or
8 more counties. The burden of taxation of property in taxing
9 districts that lie in more than one county shall be fairly
10 apportioned as provided in Article IX, Section 7, of the
11 Constitution of 1970.

12 The Department may, and on written request made before July
13 1 to the Department shall, proceed to apportion the tax burden.
14 The request may be made only by an assessor, chief county
15 assessment officer, Board of Review, Board of Appeals,
16 overlapping taxing district or 25 or more interested taxpayers.
17 The request shall specify one or more taxing districts in the
18 county which lie in one or more other specified counties, and
19 also specify the civil townships, if any, in which the
20 overlapping taxing districts lie. When the Department has
21 received a written request for equalization for overlapping tax
22 districts as provided in this Section, the Department shall
23 promptly notify the county clerk and county treasurer of each

1 county affected by that request that tax bills with respect to
2 property in the parts of the county which are affected by the
3 request may not be prepared or mailed until the Department
4 certifies the apportionment among counties of the taxing
5 districts' levies, except as provided in subsection (c) of this
6 Section. To apportion, the Department shall:

7 (a) On or before December 31 of that year cause an
8 assessment ratio study to be made in each township in which
9 each of the named overlapping taxing districts lies, using
10 equalized assessed values as certified by the county clerk, and
11 an analysis of property transfers prior to January 1 of that
12 year. The property transfers shall be in an amount deemed
13 reasonable and proper by the Department. The Department may
14 conduct hearings, at which the evidence shall be limited to the
15 written presentation of assessment ratio study data.

16 (b) Request from the County Clerk in each County in which
17 the overlapping taxing districts lie, certification of the
18 portion of the assessed value of the prior year for each
19 overlapping taxing district's portion of each township.
20 Beginning with the 1999 taxable year, for those counties that
21 classify property by county ordinance pursuant to subsection
22 (b) of Section 4 of Article IX of the Illinois Constitution,
23 the certification shall be listed by property class as provided
24 in the classification ordinance. The clerk shall return the
25 certification within 30 days of receipt of the request.

26 (c) Use the township assessment ratio studies to apportion

1 the amount to be raised by taxation upon property within the
2 district so that each county in which the district lies bears
3 that burden of taxation as though all parts of the overlapping
4 taxing district had been assessed at the same proportion of
5 actual value. The Department shall certify to each County
6 Clerk, by March 15, the percent of burden. Except as provided
7 below, the County Clerk shall apply the percentage to the
8 extension as provided in Section 18-45 to determine the amount
9 of tax to be raised in the county.

10 If the Department does not certify the percent of burden in
11 the time prescribed, the county clerk shall use the most recent
12 prior certification to determine the amount of tax to be raised
13 in the county.

14 If the use of a prior certified percentage results in over
15 or under extension for the overlapping taxing district in the
16 county using same, the county clerk shall make appropriate
17 adjustments in the subsequent year, except as provided by
18 Section 18-156. Any adjustments necessitated by the procedure
19 authorized by this Section shall be made by increasing or
20 decreasing the tax extension by fund for each taxing district
21 where a prior certified percentage was used. No tax rate limit
22 shall render any part of a tax levy illegally excessive which
23 has been apportioned as herein provided. The percentages
24 certified by the Department shall remain until changed by
25 reason of another assessment ratio study made under this
26 Section.

1 To determine whether an overlapping district has met any
2 qualifying rate prescribed by law for eligibility for State
3 aid, the tax rate of the district shall be considered to be
4 that rate which would have produced the same amount of revenue
5 had the taxes of the district been extended at a uniform rate
6 throughout the district, even if by application of this Section
7 the actual rate of extension in a portion of the district is
8 less than the qualifying rate.

9 (Source: P.A. 90-594, eff. 6-24-98.)

10 (35 ILCS 200/18-156 new)

11 Sec. 18-156. Correction of apportionment of taxes for a
12 district in 2 or more counties.

13 (a) Definitions. For the purposes of this Section, these
14 definitions shall apply:

15 "Apportioned property tax levy" means the total property
16 tax extension of a taxing district in one or more counties that
17 has been apportioned by the Department pursuant to Section
18 18-155.

19 "Over-apportionment" means that any single county's share
20 of an apportioned property tax levy is subsequently determined
21 to exceed 105% of what that county's share should have been.

22 (b) If, subsequent to the calculation of an apportioned
23 property tax levy, the Department determines that an
24 over-apportionment has taken place, the Department shall
25 notify the county clerk and county treasurer of each county

1 affected by the incorrect apportionment and shall provide those
2 county clerks and county treasurers with correct apportionment
3 data.

4 (c) If the notification under this Section is made prior to
5 the due date of the final installment of property tax payments
6 for that taxable year, the county treasurer of a county where
7 an over-apportionment has taken place may, at the treasurer's
8 sole discretion, issue a refund of the over-apportioned amount
9 by either a reduced final installment, a refund of taxes paid,
10 or both, to each taxpayer who is entitled to a refund because
11 of the over-apportionment. Additionally, if the treasurer of
12 the county where an over-apportionment has taken place issues a
13 refund under this subsection, the county treasurer of each
14 other county affected by the incorrect apportionment shall
15 issue a corrected final installment or an additional bill for
16 the amount owed as a result of the under-apportionment of that
17 county's share of the property tax levy to each taxpayer whose
18 taxes were underpaid as a result of the apportionment error.

19 (d) Any refund issued under subsection (c) due to any
20 over-apportionment shall be made from funds held by the county
21 treasurer for the specific taxing district that was the subject
22 of the over-apportionment; once those funds have been disbursed
23 to the taxing districts, the authority of the county treasurer
24 to issue refunds under subsection (c) ends.

25 (e) This Section applies for taxable year 2015 and
26 thereafter.

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.