



Sen. Thomas Cullerton

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09900SB1236sam003

LRB099 09781 HLH 34333 a

1 AMENDMENT TO SENATE BILL 1236

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1236, 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 Section 18-155 and by adding Section 18-156 as follows:

7 (35 ILCS 200/18-155)

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

13 The Department may, and on written request made before July  
14 1 to the Department shall, proceed to apportion the tax burden.  
15 The request may be made only by an assessor, chief county  
16 assessment officer, Board of Review, Board of Appeals,

1 overlapping taxing district or 25 or more interested taxpayers.  
2 The request shall specify one or more taxing districts in the  
3 county which lie in one or more other specified counties, and  
4 also specify the civil townships, if any, in which the  
5 overlapping taxing districts lie. When the Department has  
6 received a written request for equalization for overlapping tax  
7 districts as provided in this Section, the Department shall  
8 promptly notify the county clerk and county treasurer of each  
9 county affected by that request that tax bills with respect to  
10 property in the parts of the county which are affected by the  
11 request may not be prepared or mailed until the Department  
12 certifies the apportionment among counties of the taxing  
13 districts' levies, except as provided in subsection (c) of this  
14 Section. To apportion, the Department shall:

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

24 (b) Request from the County Clerk in each County in which  
25 the overlapping taxing districts lie, certification of the  
26 portion of the assessed value of the prior year for each

1 overlapping taxing district's portion of each township.  
2 Beginning with the 1999 taxable year, for those counties that  
3 classify property by county ordinance pursuant to subsection  
4 (b) of Section 4 of Article IX of the Illinois Constitution,  
5 the certification shall be listed by property class as provided  
6 in the classification ordinance. The clerk shall return the  
7 certification within 30 days of receipt of the request.

8 (c) Use the township assessment ratio studies to apportion  
9 the amount to be raised by taxation upon property within the  
10 district so that each county in which the district lies bears  
11 that burden of taxation as though all parts of the overlapping  
12 taxing district had been assessed at the same proportion of  
13 actual value. The Department shall certify to each County  
14 Clerk, by March 15, the percent of burden. Except as provided  
15 below, the County Clerk shall apply the percentage to the  
16 extension as provided in Section 18-45 to determine the amount  
17 of tax to be raised in the county.

18 If the Department does not certify the percent of burden in  
19 the time prescribed, the county clerk shall use the most recent  
20 prior certification to determine the amount of tax to be raised  
21 in the county.

22 If the use of a prior certified percentage results in over  
23 or under extension for the overlapping taxing district in the  
24 county using same, the county clerk shall make appropriate  
25 adjustments in the subsequent year, except as provided by  
26 Section 18-156. Any adjustments necessitated by the procedure

1 authorized by this Section shall be made by increasing or  
2 decreasing the tax extension by fund for each taxing district  
3 where a prior certified percentage was used. No tax rate limit  
4 shall render any part of a tax levy illegally excessive which  
5 has been apportioned as herein provided. The percentages  
6 certified by the Department shall remain until changed by  
7 reason of another assessment ratio study made under this  
8 Section.

9 To determine whether an overlapping district has met any  
10 qualifying rate prescribed by law for eligibility for State  
11 aid, the tax rate of the district shall be considered to be  
12 that rate which would have produced the same amount of revenue  
13 had the taxes of the district been extended at a uniform rate  
14 throughout the district, even if by application of this Section  
15 the actual rate of extension in a portion of the district is  
16 less than the qualifying rate.

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

18 (35 ILCS 200/18-156 new)

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

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

23 "Apportioned property tax levy" means the total property  
24 tax extension of a taxing district in one or more counties that  
25 has been apportioned by the Department pursuant to Section

1 18-155.

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

5 (b) If, subsequent to the calculation of an apportioned  
6 property tax levy, the Department determines that an  
7 over-apportionment has taken place, the Department shall  
8 notify the county clerk and county treasurer of each county  
9 affected by the incorrect apportionment and shall provide those  
10 county clerks and county treasurers with correct apportionment  
11 data.

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

1       (d) Any refund issued under subsection (c) due to any  
2 over-apportionment shall be made from funds held by the county  
3 treasurer for the specific taxing district that was the subject  
4 of the over-apportionment; once those funds have been disbursed  
5 to the taxing districts, the authority of the county treasurer  
6 to issue refunds under subsection (c) ends.

7       (e) This Section applies for taxable year 2015 and  
8 thereafter.

9       Section 99. Effective date. This Act takes effect upon  
10 becoming law.".