



Sen. Pamela J. Althoff

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LRB100 17584 HLH 39537 a

1 AMENDMENT TO SENATE BILL 2744

2 AMENDMENT NO. _____. Amend Senate Bill 2744 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 2-45, 3-5, 8-35, 11-25, 11-155, 11-160, 11-165, 17-20,
6 and 17-40 as follows:

7 (35 ILCS 200/2-45)

8 Sec. 2-45. Selection and eligibility of township and
9 multi-township assessors.

10 (a) In all counties under township organization, township
11 or multi-township assessors shall be qualified as required by
12 subsections (b) through (d) of this Section and shall be
13 elected as provided in this Code. Township or multi-township
14 assessors shall enter upon their duties on January 1 following
15 their election, and perform the duties of the office for 4
16 years.

1 (b) Beginning December 1, 1996, in any township or
2 multi-township assessment district not subject to the
3 requirements of subsections (c) or (d) of this Section, no
4 person is eligible to file nomination papers or participate as
5 a candidate in any caucus or primary or general election for,
6 or be appointed to fill vacancies in, the office of township or
7 multi-township assessor, unless he or she (i) has successfully
8 completed an introductory course in assessment practices that
9 is approved by the Department; or (ii) possesses at least one
10 of the qualifications listed in paragraphs (1) through (6) of
11 subsection (c) of this Section. The candidate cannot file
12 nominating papers or participate as a candidate unless a copy
13 of the certificate of his or her qualifications from the
14 Department is filed with the township clerk, board of election
15 commissioners, or other appropriate authority as required by
16 the Election Code. The candidate cannot be appointed to fill a
17 vacancy until he or she has filed a copy of the certificate of
18 his or her qualifications from the Department with the
19 appointing authority.

20 (c) Beginning December 1, 1996, in a township or
21 multi-township assessment district with \$25,000,000 or more of
22 non-farm equalized assessed value or \$1,000,000 or more in
23 commercial and industrial equalized assessed value, no person
24 is eligible to file nomination papers or participate as a
25 candidate in any caucus or primary or general election for, or
26 be appointed to fill vacancies in, the office of township or

1 multi-township assessor, unless he or she possesses at least
2 one of the qualifications listed in paragraphs (1) through (6)
3 of this subsection (c).

4 (1) a currently active Certified Illinois Assessing
5 Officer designation ~~certificate~~ from the Illinois Property
6 Assessment Institute ~~with current additional 30 class~~
7 ~~hours as required for additional compensation under~~
8 ~~Section 4-10;~~

9 (2) (blank); ~~(A) A Certified Illinois Assessing~~
10 ~~Officer certificate from the Illinois Property Assessment~~
11 ~~Institute with a minimum of 300 additional hours of~~
12 ~~successfully completed courses approved by the Department,~~
13 ~~if at least 150 of the course hours required a written~~
14 ~~examination; and~~

15 ~~(B) within the 4 years preceding the election,~~
16 ~~successful completion of at least 15 class hours of~~
17 ~~additional training in courses that must be approved by the~~
18 ~~Department, including but not limited to, assessment,~~
19 ~~appraisal, or computer courses, and that may be offered by~~
20 ~~accredited universities, colleges, or community colleges;~~

21 (3) a Certified Assessment Evaluator designation from
22 the International Association of Assessing Officers;

23 (4) a currently active MAI, SREA, SRPA, SRA, or RM
24 designation ~~certification as a Member of the Appraisal~~
25 ~~Institute, Senior Real Estate Analyst, or Senior Real~~
26 ~~Property Appraiser~~ from the Appraisal Institute ~~or its~~

1 ~~predecessor organization;~~

2 (5) a currently active professional designation by any
3 other appraisal or assessing association approved by the
4 Department; or

5 (6) (blank). ~~if the person has served as a township or~~
6 ~~multi township assessor for 12 years or more, a Certified~~
7 ~~Illinois Assessing Official certificate from the Illinois~~
8 ~~Property Assessment Institute with a minimum of 360~~
9 ~~additional hours of successfully completed courses~~
10 ~~approved by the Department, if at least 180 of the course~~
11 ~~hours required a written examination.~~

12 The candidate cannot file nominating papers or participate
13 as a candidate unless a copy of the certificate of his or her
14 qualifications from the Department is filed with the township
15 clerk, board of election commissioners, or other appropriate
16 authority as required by the Election Code. The candidate
17 cannot be appointed to fill a vacancy until he or she has filed
18 a copy of the certificate of his or her qualifications with the
19 appointing authority.

20 (d) Beginning December 1, 2000, in a township or
21 multi-township assessment district with more than \$10,000,000
22 and less than \$25,000,000 of non-farm equalized assessed value
23 and less than \$1,000,000 in commercial and industrial equalized
24 assessed value, no person who has previously been elected as
25 township or multi-township assessor in any such township or
26 multi-township assessment district is eligible to file

1 nomination papers or participate as a candidate in any caucus
2 or primary or general election for the office of township or
3 multi-township assessor, unless he or she possesses at least
4 one of the qualifications listed in paragraphs (1) through (6)
5 of subsection (c) of this Section. The candidate cannot file
6 nominating papers or participate as a candidate unless a copy
7 of the certificate of his or her qualifications from the
8 Department is filed with the township clerk, board of election
9 commissioners, or other appropriate authority as required by
10 the Election Code.

11 (e) If any person files nominating papers for candidacy for
12 the office of township or multi-township assessor without also
13 filing a copy of the certificate of his or her qualifications
14 from the Department as required by this Section, the clerk of
15 the township, the board of election commissioners, or other
16 appropriate authority as required by the Election Code shall
17 refuse to certify the name of the person as a candidate to the
18 proper election officials.

19 If no candidate for election meets the above qualifications
20 there shall be no election and the town board of trustees or
21 multi-township board of trustees shall appoint or contract with
22 a person under Section 2-60.

23 As used in this Section only, "non-farm equalized assessed
24 value" means the total equalized assessed value in the township
25 or multi-township assessment district as reported to the
26 Department under Section 18-225 after removal of homestead

1 exemptions, and after removal of the equalized assessed value
2 reported as farm or minerals to the Department under Section
3 18-225.

4 For purposes of this Section only, "file nomination papers"
5 also includes having nomination papers filed on behalf of the
6 candidate by another person.

7 (Source: P.A. 93-188, eff. 7-11-03.)

8 (35 ILCS 200/3-5)

9 Sec. 3-5. Supervisor of assessments. In counties with less
10 than 3,000,000 inhabitants and in which no county assessor has
11 been elected under Section 3-45, there shall be a county
12 supervisor of assessments, either appointed as provided in this
13 Section, or elected.

14 In counties with less than 3,000,000 inhabitants and not
15 having an elected county assessor or an elected supervisor of
16 assessments, the office of supervisor of assessments shall be
17 filled by appointment by the presiding officer of the county
18 board with the advice and consent of the county board.

19 To be eligible for appointment or to be eligible to file
20 nomination papers or participate as a candidate in any primary
21 or general election for, or be elected to, the office of
22 supervisor of assessments, or to enter upon the duties of the
23 office, a person must possess one of the following
24 qualifications as certified by the Department ~~individual~~ to the
25 county clerk:

1 (1) A currently active Certified Illinois Assessing
2 Official designation ~~certificate~~ from the Illinois
3 Property Assessment Institute, ~~plus the additional~~
4 ~~training required for additional compensation under~~
5 ~~Section 4-10.~~

6 (2) A currently active Certified Assessment Evaluator
7 certificate from the International Association of
8 Assessing Officers.

9 (3) A currently active MAI, SREA, SRPA, SRA, or RM
10 designation ~~Member of the Appraisal Institute (MAI),~~
11 ~~Residential Member (RM), Senior Real Estate Analyst~~
12 ~~(SREA), Senior Real Property Analyst (SRPA) or Senior~~
13 ~~Residential Analyst (SRA) certificate from the Appraisal~~
14 ~~Institute or its predecessor organizations.~~

15 (4) (Blank). ~~If the person has served as a supervisor~~
16 ~~of assessments for 12 years or more, a Certified Illinois~~
17 ~~Assessing Official certificate from the Illinois Property~~
18 ~~Assessment Institute with a minimum of 360 additional hours~~
19 ~~of successfully completed courses approved by the~~
20 ~~Department if at least 180 of the course hours required a~~
21 ~~written examination.~~

22 In addition, a person must have had at least 2 years'
23 experience in the field of property sales, assessments, finance
24 or appraisals and must have passed an examination conducted by
25 the Department to determine his or her competence to hold the
26 office. The examination may be conducted by the Department at a

1 convenient location in the county or region. Notice of the time
2 and place shall be given by publication in a newspaper of
3 general circulation in the counties and on the Department's
4 official website, at least one week prior to the exam. The
5 Department shall certify to the county board a list of the
6 names and scores of persons who pass the examination. The
7 Department may provide by rule the maximum time that the name
8 of a person who has passed the examination will be included on
9 a list of persons eligible for appointment or election. The
10 term of office shall be 4 years from the date of appointment
11 and until a successor is appointed and qualified.

12 (Source: P.A. 92-667, eff. 7-16-02.)

13 (35 ILCS 200/8-35)

14 Sec. 8-35. Notification requirements; procedure on
15 protest.

16 (a) Assessments made by the Department. Upon completion of
17 its original assessments, the Department shall publish a
18 complete list of the assessments on the Department's official
19 website and in the State "official newspaper." Any person
20 feeling aggrieved by any such assessment may, within 10 days of
21 the date of publication of the list, apply to the Department
22 for a review and correction of that assessment. Upon review of
23 the assessment, the Department shall make any correction as it
24 considers just.

25 If review of an assessment has been made and notice has

1 been given of the Department's decision, any party to the
2 proceeding who feels aggrieved by the decision, may file an
3 application for hearing. The application shall be in writing
4 and shall be filed with the Department within 20 days after
5 notice of the decision has been given by certified mail.
6 Petitions for hearing shall state concisely the mistakes
7 alleged to have been made or the new evidence to be presented.

8 No action for the judicial review of any assessment
9 decision of the Department shall be allowed unless the party
10 commencing such action has filed an application for a hearing
11 and the Department has acted upon the application.

12 The extension of taxes on an assessment shall not be
13 delayed by any proceeding under this Section. In cases where
14 the assessment is revised, the taxes extended upon the
15 assessment, or that part of the taxes as may be appropriate,
16 shall be abated or, if already paid, refunded.

17 (b) Exemption decisions made by the Department. Notice of
18 each exemption decision made by the Department under Section
19 15-25, 16-70, or 16-130 shall be given by certified mail to the
20 applicant for exemption.

21 If an exemption decision has been made by the Department
22 and notice has been given of the Department's decision, any
23 party to the proceeding who feels aggrieved by the decision may
24 file an application for hearing. The application shall be in
25 writing and shall be filed with the Department within 60 days
26 after notice of the decision has been given by certified mail.

1 Petitions for hearing shall state concisely the mistakes
2 alleged to have been made or the new evidence to be presented.

3 If a petition for hearing is filed, the Department shall
4 reconsider the exemption decision and shall grant any party to
5 the proceeding a hearing. As soon as practical after the
6 reconsideration and hearing, the Department shall issue a
7 notice of decision by mailing the notice by certified mail. The
8 notice shall set forth the Department's findings of fact and
9 the basis of the decision.

10 Within 30 days after the mailing of a notice of decision,
11 any party to the proceeding may file with the Director a
12 written request for rehearing in such form as the Department
13 may by rule prescribe, setting forth the grounds on which
14 rehearing is requested. If rehearing or Departmental review is
15 granted, as soon as practical after the rehearing or
16 Departmental review has been held, the Department shall issue a
17 revised decision to the party or the party's legal
18 representative as a result of the rehearing. The action of the
19 Department on a petition for hearing shall become final the
20 later of (i) 30 days after issuance of a notice of decision, if
21 no request for rehearing is made, or (ii) if a timely request
22 for rehearing is made, upon the issuance of the denial of the
23 request or the issuance of a notice of final decision.

24 No action for the judicial review of any exemption decision
25 of the Department shall be allowed unless the party commencing
26 the action has filed an application for a hearing and the

1 Department has acted upon the application.

2 The extension of taxes on an assessment shall not be
3 delayed by any proceeding under this Section. In cases when the
4 exemption is granted, in whole or in part, the taxes extended
5 upon the assessment, or that part of the taxes as may be
6 appropriate, shall be abated or, if already paid, refunded.

7 (Source: P.A. 92-658, eff. 7-16-02.)

8 (35 ILCS 200/11-25)

9 Sec. 11-25. Certification procedure. Application for a
10 pollution control facility certificate shall be filed with the
11 Pollution Control Board in a manner and form prescribed in
12 regulations issued by that board. The application shall contain
13 appropriate and available descriptive information concerning
14 anything claimed to be entitled in whole or in part to tax
15 treatment as a pollution control facility. If it is found that
16 the claimed facility or relevant portion thereof is a pollution
17 control facility as defined in Section 11-10, the Pollution
18 Control Board, acting through its Chairman or his or her
19 specifically authorized delegate, shall enter a finding and
20 issue a certificate to that effect. The certificate shall
21 require tax treatment as a pollution control facility, but only
22 for the portion certified if only a portion is certified. The
23 effective date of a certificate shall be the date of
24 recommendation by the Illinois Environmental Protection Agency
25 to the Illinois Pollution Control Board ~~application~~ for the

1 certificate or the date of the construction of the facility,
2 whichever is later.

3 (Source: P.A. 100-201, eff. 8-18-17.)

4 (35 ILCS 200/11-155)

5 Sec. 11-155. Certification and assessment authority. For
6 assessment tax purposes, a qualifying water treatment facility
7 shall be certified as such by the ~~Director of Natural Resources~~
8 ~~and shall be assessed by the~~ Department of Revenue. If an
9 application is approved and a certification is issued following
10 the procedure contained in Section 11-160, the property shall
11 be assessed as a qualifying water treatment facility by the
12 Department of Revenue.

13 (Source: P.A. 92-278, eff. 1-1-02.)

14 (35 ILCS 200/11-160)

15 Sec. 11-160. Approval procedure. Application for approval
16 as a qualifying water treatment facility shall be filed with
17 the Department of Revenue ~~Natural Resources~~ in the manner and
18 form prescribed by the Department of Revenue ~~Director of~~
19 ~~Natural Resources~~. The application shall contain appropriate
20 and available descriptive information concerning anything
21 claimed to be entitled to assessment tax treatment as defined
22 in this Division 4. If it is found that the facility meets the
23 definition, the Director of Revenue ~~Natural Resources~~, or his
24 or her duly authorized designee, shall enter a finding and

1 issue a certificate that requires assessment ~~tax~~ treatment as a
2 qualifying water treatment facility. The effective date of a
3 certificate shall be on January 1 preceding the date of
4 certification or preceding the date construction or
5 installation of the facility commences, whichever is later.

6 (Source: P.A. 92-278, eff. 1-1-02.)

7 (35 ILCS 200/11-165)

8 Sec. 11-165. Judicial review; qualifying water treatment
9 facilities. Any applicant or holder aggrieved by the issuance,
10 refusal to issue, denial, revocation, modification, or
11 restriction of a qualifying water treatment facility
12 certificate may appeal the finding and order of the Department
13 of Revenue (or the Department of Natural Resources, if
14 applicable) under the Administrative Review Law.

15 (Source: P.A. 92-278, eff. 1-1-02.)

16 (35 ILCS 200/17-20)

17 Sec. 17-20. Hearing on tentative equalization factor. The
18 Department shall, after publishing its tentative equalization
19 factor and giving notice of hearing to the public in a
20 newspaper of general circulation in the county and on the
21 Department's official website, hold a hearing on its estimate
22 not less than 10 days nor more than 30 days from the date of the
23 publication. The notice shall state the date and time of the
24 hearing, which shall be held in either Chicago or Springfield,

1 the basis for the estimate of the Department, and further
2 information as the Department may prescribe. The Department
3 shall, after giving a hearing to all interested parties and
4 opportunity for submitting testimony and evidence in support of
5 or adverse to the estimate as the Department considers
6 requisite, either confirm or revise the estimate so as to
7 correctly represent the considered judgment of the Department
8 respecting the estimated percentage to be added to or deducted
9 from the aggregate assessment of all locally assessed property
10 in the county except property assessed under Sections 10-110
11 through 10-140 or 10-170 through 10-200. Within 30 days after
12 the conclusion of the hearing the Department shall mail to the
13 County Clerk, by certified mail, its determination with respect
14 to such estimated percentage to be added to or deducted from
15 the aggregate assessment.

16 (Source: P.A. 91-555, eff. 1-1-00.)

17 (35 ILCS 200/17-40)

18 Sec. 17-40. Publication of final equalization factor. The
19 Department shall publish in each county and on the Department's
20 official website the percentage and equalization factor
21 certified to each county clerk under Section 17-30. If the
22 percentage differs from the percentage derived from the initial
23 estimate certified under Section 17-15, a statement as to the
24 basis for the final percentage shall also be published. The
25 Department shall provide the statement to any member of the

1 public upon request.

2 (Source: P.A. 79-703; 88-455.)".