



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB2826

Introduced 2/6/2025, by Rep. Sharon Chung

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/2-5  
35 ILCS 200/2-10

Amends the Property Tax Code. Provides that, on and after the publication of population data from the 2030 federal decennial census, provisions concerning multi-township assessors apply to qualified townships with less than 3,000 inhabitants (currently 1,000 inhabitants). Effective immediately.

LRB104 05625 HLH 15655 b

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 Sections 2-5 and 2-10 as follows:

6 (35 ILCS 200/2-5)

7 Sec. 2-5. Multi-township assessors.

8 (a) Qualified townships ~~Townships with less than 1,000~~  
9 ~~inhabitants~~ shall not elect assessors for each township but  
10 shall elect multi-township assessors.

11 (1) If 2 or more qualified townships ~~with less than~~  
12 ~~1,000 inhabitants~~ are contiguous, one multi-township  
13 assessor shall be elected to assess the property in as  
14 many of the townships as are contiguous and whose combined  
15 population equals or exceeds the maximum population amount  
16 ~~is 1,000 or more inhabitants~~.

17 (2) If any qualified township ~~of less than 1,000~~  
18 ~~inhabitants~~ is not contiguous to another qualified  
19 township ~~of less than 1,000 inhabitants~~, one  
20 multi-township assessor shall be elected to assess the  
21 property of that township and any other township to which  
22 it is contiguous.

23 (b) If a qualified township is not subject to this Section

1 before the publication of population data from the 2030  
2 federal decennial census, but becomes subject to this Section  
3 as a result of its population as reflected in 2030 federal  
4 decennial census, then the provisions of this Section shall  
5 apply to that qualified township beginning with the first  
6 general election to occur on or after the publication of  
7 population data from the 2030 federal decennial census.

8 (c) As used in this Section:

9 "Maximum population amount" means:

10 (1) before the publication of population data from the  
11 2030 federal decennial census, 1,000 inhabitants; and

12 (2) on and after the publication of population data  
13 from the 2030 federal decennial census, 3,000 inhabitants.

14 "Qualified township" means a township with a population  
15 that does not exceed the maximum population amount.

16 (Source: P.A. 87-818; 88-455.)

17 (35 ILCS 200/2-10)

18 Sec. 2-10. Mandatory establishment of multi-township  
19 assessment districts. Before August 1, 2002 and every 10  
20 years thereafter, the supervisor of assessments shall prepare  
21 maps, by county, of the townships, indicating the number of  
22 inhabitants and the equalized assessed valuation of each  
23 township for the preceding year, within the counties under  
24 township organization, and shall distribute a copy of that map  
25 to the county board and to each township supervisor, board of

1 trustees, sitting township or multi-township assessor, and to  
2 the Department. The map shall contain suggested multi-township  
3 assessment districts for purposes of assessment. Upon receipt  
4 of the maps, the boards of trustees shall determine  
5 separately, by majority vote, if the suggested multi-township  
6 districts are acceptable.

7 The township boards of trustees may meet as a body to  
8 discuss the suggested districts of which they would be a part.  
9 Upon request of the township supervisor of any township, the  
10 township supervisor of the township containing the most  
11 population shall call the meeting, designating the time and  
12 place, and shall act as temporary chairperson of the meeting  
13 until a permanent chairperson is chosen from among the  
14 township officials included in the call to the meeting. The  
15 township assessors and supervisor of assessments may  
16 participate in the meeting. Notice of the meeting shall be  
17 given in the same manner as notice is required for township  
18 meetings in the Township Code. The meeting shall be open to the  
19 public and may be recessed from time to time.

20 If a multi-township assessment district is not acceptable  
21 to any board of trustees, they shall so determine and further  
22 determine an alternative multi-township assessment district.  
23 The suggested or alternative multi-township assessment  
24 district shall contain at least 2 qualified townships, as  
25 defined in Section 2-5, ~~and 1,000 or more inhabitants,~~ shall  
26 contain no less than the total area of any one township, shall

1 be contiguous to at least one other township in the  
2 multi-township assessment district, and shall be located  
3 within one county. For purposes of this Section only,  
4 townships are contiguous if they share a common boundary line  
5 or meet at any point. This amendatory Act of 1996 is not a new  
6 enactment, but is declarative of existing law.

7 Before September 15, 2002 and every 10 years thereafter,  
8 the respective boards of town trustees shall notify the  
9 supervisor of assessments and the Department whether they have  
10 accepted the suggested multi-township assessment district or  
11 whether they have adopted an alternative district, and, in the  
12 latter case, they shall include in the notification a  
13 description or map, by township, of the alternative district.  
14 Before October 1, 2002 and every 10 years thereafter, the  
15 supervisor of assessments shall determine whether any  
16 suggested or alternative multi-township assessment district  
17 meets the conditions of this Section and Section 2-5. If any  
18 township board of trustees fails to so notify the supervisor  
19 of assessments and the Department as provided in this Section,  
20 the township shall be part of the original suggested  
21 multi-township assessment district. In any dispute between 2  
22 or more townships as to inclusion or exclusion of a township in  
23 any one multi-township assessment district, the county board  
24 shall hold a public hearing in the county seat and, as soon as  
25 practicable thereafter, make a final determination as to the  
26 composition of the district. It shall notify the Department of

1 the final determination before November 15, 2002 and every 10  
2 years thereafter. The Department shall promulgate the  
3 multi-township assessment districts, file the same with the  
4 Secretary of State as provided in the Illinois Administrative  
5 Procedure Act and so notify the township supervisors, boards  
6 of trustees and county clerks of the townships and counties  
7 subject to this Section and Section 2-5. If the Department's  
8 promulgation removes a township from a prior multi-township  
9 assessment district, that township shall, within 30 days after  
10 the effective date of the removal, receive a distribution of a  
11 portion of the assets of the prior multi-township assessment  
12 district according to the ratio of the total equalized  
13 assessed valuation of all the taxable property in the township  
14 to the total equalized assessed valuation of all the taxable  
15 property in the prior multi-township assessment district. If a  
16 township is removed from one multi-township assessment  
17 district and made a part of another multi-township assessment  
18 district, the district from which the township is removed  
19 shall, within 30 days after the effective date of the removal,  
20 cause the township's distribution under this paragraph to be  
21 paid directly to the district of which the township is made a  
22 part. A township receiving such a distribution (or a  
23 multi-township assessment district receiving such a  
24 distribution on behalf of a township that is made a part of  
25 that district) shall use the proceeds from the distribution  
26 only in connection with assessing real estate in the township

1 for tax purposes.

2 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.  
3 12-2-94; 89-502, eff. 6-28-96; 89-695, eff. 12-31-96.)

4 Section 99. Effective date. This Act takes effect upon  
5 becoming law.