



Sen. Donald P. DeWitte

Filed: 4/16/2021

10200SB0508sam001

LRB102 04495 HLH 25274 a

1 AMENDMENT TO SENATE BILL 508

2 AMENDMENT NO. _____. Amend Senate Bill 508 by replacing
3 everything from line 11 on page 19 through line 3 on page 20
4 with the following:

5 "(35 ILCS 200/18-233 new)

6 Sec. 18-233. Adjustments for certificates of error,
7 certain court orders, or final administrative decisions of the
8 Property Tax Appeal Board. Beginning in levy year 2021, a
9 taxing district levy shall be increased by a prior year
10 adjustment whenever an assessment decrease due to the issuance
11 of a certificate of error, a court order issued pursuant to an
12 assessment valuation complaint under Section 23-15, or a final
13 administrative decision of the Property Tax Appeal Board
14 results in a refund from the taxing district of a portion of
15 the property tax revenue distributed to the taxing district.
16 Whenever an adjustment is required under this Section, the
17 aggregate levy of the taxing district shall be increased by a

1 supplemental levy to recapture the property tax revenue lost
2 by the refunds paid by the taxing district. The supplemental
3 levy shall be applied by the county clerk annually to the
4 taxing district's total levy in an amount determined by the
5 county treasurer who shall certify to the county clerk the
6 aggregate refunds paid by a taxing district for purposes of
7 this Section. The supplemental levy may not exceed an amount
8 equal to the aggregate refunds paid by the taxing district for
9 the 12-month period prior to November 1 of each year. On or
10 before November 15 of each year, the county treasurer shall
11 certify the aggregate refunds paid by a taxing district during
12 such 12-month period for purposes of this Section. For
13 purposes of this Division, the taxing district's aggregate
14 extension base shall not include the supplemental levy
15 authorized under this Section."