

102ND GENERAL ASSEMBLY State of Illinois 2021 and 2022 SB3685

Introduced 1/21/2022, by Sen. Steve Stadelman

SYNOPSIS AS INTRODUCED:

35 ILCS 200/4-10 35 ILCS 200/17-20

Amends the Property Tax Code. Provides that courses and training for the Certified Illinois Assessing Officer certificate shall be held in a manner and format deemed appropriate by the Department of Revenue (currently, required to be held at various convenient locations throughout the State). Removes a requirement that the hearing concerning the tentative equalization factor shall be held in either Chicago or Springfield. Effective January 1, 2023.

LRB102 21412 HLH 30528 b

1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Property Tax Code is amended by changing
- 5 Sections 4-10 and 17-20 as follows:
- 6 (35 ILCS 200/4-10)
- Sec. 4-10. Compensation for Certified Illinois Assessing

 Officers. Subject to the requirements for continued training,
- 9 any supervisor of assessments, assessor, deputy assessor or
- 10 member of a board of review in any county who has earned a
- 11 Certified Illinois Assessing Officers Certificate from the
- 12 Illinois Property Assessment Institute shall receive from the
- 13 State, out of funds appropriated to the Department from the
- 14 Personal Property Tax Replacement Fund, additional
- compensation of \$500 per year.
- 16 To receive a Certified Illinois Assessing Officer
- 17 certificate, a person shall complete successfully and pass
- 18 examinations on a basic course in assessment practice approved
- 19 by the Department and conducted by the Institute and
- 20 additional courses totaling not less than 60 class hours that
- 21 are designated and approved by the Department, on the cost,
- 22 market and income approaches to value, mass appraisal
- 23 techniques, and property tax administration.

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То continue to be eligible for the additional compensation, a Certified Illinois Assessing Officer must complete successfully a minimum of 15 class hours requiring a written examination, and the equivalent of one seminar course hours which does not require a written class examination, in each year for which additional compensation is sought after receipt of the certificate. The Department shall designate and approve courses acceptable for additional training, including courses in business and computer techniques, and class hours applicable to each course. The Department shall specify procedures for certifying the completion of the additional training.

The courses and training shall be conducted annually <u>in a manner and format deemed appropriate</u> by the <u>Department at various convenient locations throughout the State.</u> At least one course shall be conducted annually in each county with more than 400,000 inhabitants.

18 (Source: P.A. 97-72, eff. 7-1-11.)

19 (35 ILCS 200/17-20)

Sec. 17-20. Hearing on tentative equalization factor. The Department shall, after publishing its tentative equalization factor and giving notice of hearing to the public in a newspaper of general circulation in the county, hold a hearing on its estimate not less than 10 days nor more than 30 days from the date of the publication. The notice shall state the

provided hearing platform and accessibility instructions, 1 2 date, and time of the hearing, which shall be held in either Chicago or Springfield, the basis for the estimate of the 3 Department, and further information as the Department may 5 prescribe. The Department shall, after giving a hearing to all interested parties and opportunity for submitting testimony 6 7 and evidence in support of or adverse to the estimate as the 8 Department considers requisite, either confirm or revise the 9 estimate so as to correctly represent the considered judgment 10 of the Department respecting the estimated percentage to be 11 added to or deducted from the aggregate assessment of all 12 locally assessed property in the county except property 13 assessed under Sections 10-110 through 10-140 or through 10-200. Within 30 days after the conclusion of the 14 15 hearing the Department shall mail to the County Clerk, by 16 certified mail, its determination with respect to such 17 estimated percentage to be added to or deducted from the 18 aggregate assessment.

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

Section 99. Effective date. This Act takes effect January

21 1, 2023.