



Sen. Steve McClure

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10300SB2356sam001

LRB103 27694 HLH 58989 a

1 AMENDMENT TO SENATE BILL 2356

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2356 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 11-145 and by adding Division 5 to Article 11 as  
6 follows:

7 (35 ILCS 200/11-145)

8 Sec. 11-145. Method of valuation for qualifying water  
9 treatment facilities. To determine 33 1/3% of the fair cash  
10 value of any qualifying water treatment facility in assessing  
11 the facility, the Department shall take into consideration the  
12 probable net value that could be realized by the owner if the  
13 facility were removed and sold at a fair, voluntary sale,  
14 giving due account to the expense of removal, site  
15 restoration, and transportation. The net value shall be  
16 considered to be 33 1/3% of fair cash value. The valuation

1 under this Section applies only to the qualifying water  
2 treatment facility itself and not to the land on which the  
3 facility is located.

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

5 (35 ILCS 200/Art. 11 Div. 5 heading new)

6 Division 5. Regional wastewater facilities

7 (35 ILCS 200/11-175 new)

8 Sec. 11-175. Legislative findings. The General Assembly  
9 finds that it is the policy of the State to ensure and  
10 encourage the availability of means for the safe collection,  
11 treatment, and disposal of domestic, commercial, and  
12 industrial sewage and waste for our cities, villages, towns,  
13 and rural residents and that it has become increasingly  
14 difficult and cost prohibitive for smaller cities, towns, and  
15 villages to construct, maintain, or operate, to current  
16 standards, wastewater facilities. The General Assembly further  
17 finds that regional facilities capable of serving several  
18 cities, villages, towns, municipal joint sewage treatment  
19 agencies, municipal sewer commissions, sanitary districts, and  
20 rural wastewater companies offer a viable economic solution to  
21 this concern. For these reasons, the General Assembly declares  
22 it to be the policy of the State to encourage the construction  
23 and operation of regional wastewater facilities capable of  
24 providing for the safe collection, treatment, and disposal of

1 domestic, commercial, and industrial sewage and waste for  
2 cities, villages, towns, municipal joint sewage treatment  
3 agencies, municipal sewer commissions, sanitary districts, and  
4 rural wastewater companies thereby relieving the burden on  
5 those entities and their citizens from constructing and  
6 maintaining their own individual wastewater facilities.

7 (35 ILCS 200/11-180 new)

8 Sec. 11-180. Definitions. As used in this Division:

9 "Department" means the Department of Revenue.

10 "Municipal joint sewage treatment agency" means a  
11 municipal joint sewage treatment agency organized and existing  
12 under the Intergovernmental Cooperation Act.

13 "Municipal sewer commission" means a sewer commission  
14 organized and existing under Division 136 of Article 11  
15 Illinois Municipal Code.

16 "Not-for-profit corporation" means an Illinois corporation  
17 organized and existing under the General Not For Profit  
18 Corporation Act of 1986 that is in good standing with the State  
19 and has been granted status as an exempt organization under  
20 Section 501(c) of the Internal Revenue Code or any successor  
21 or similar provision of the Internal Revenue Code.

22 "Qualifying wastewater facility" means a wastewater  
23 facility that collects, treats, or disposes of domestic,  
24 commercial, and industrial sewage and waste on behalf of the  
25 corporation's members on a mutual or cooperative and

1 not-for-profit basis and that is owned by a not-for-profit  
2 corporation whose members consist exclusively of one or more  
3 incorporated cities, villages, or towns of this State,  
4 municipal joint sewage treatment agencies, municipal sewer  
5 commissions, sanitary districts, or rural wastewater  
6 companies.

7 "Rural wastewater company" means a not-for-profit  
8 corporation whose primary purpose is to own, maintain, and  
9 operate a system for the collection, treatment, and disposal  
10 of sewage and industrial waste from residences, farms, or  
11 businesses exclusively in the State of Illinois and not  
12 otherwise served by any city, village, town, municipal joint  
13 sewage treatment agency, municipal sewer commission, or  
14 sanitary district.

15 "Sanitary district" means a sanitary district organized  
16 and existing under the Sanitary District Act of 1907.

17 "Wastewater facility" means a plant or facility whose  
18 primary function is to collect, treat, or dispose of domestic,  
19 commercial, and industrial sewage and waste, together with all  
20 other real and personal property reasonably necessary to  
21 collect, treat, or dispose of the sewage and waste.

22 (35 ILCS 200/11-185 new)

23 Sec. 11-185. Valuation of qualifying wastewater  
24 facilities. For purposes of computing the assessed valuation,  
25 qualifying wastewater facilities shall be valued at 33 1/3% of

1 the fair cash value of the facility. To determine 33 1/3% of  
2 the fair cash value of a qualifying wastewater facility, the  
3 Department shall take into consideration the probable net  
4 value that could be realized by the owner if the facility were  
5 removed and sold at a fair, voluntary sale, giving due account  
6 to the expenses incurred for removal, site restoration, and  
7 transportation. The valuation under this Section applies only  
8 to the qualifying wastewater facility itself and not to the  
9 land on which the facility is located.

10 (35 ILCS 200/11-190 new)

11 Sec. 11-190. Exclusion of for-profit wastewater  
12 facilities. This Division does not apply to a wastewater  
13 facility that collects, treats, or disposes of domestic,  
14 commercial, and industrial sewage and waste for profit.

15 (35 ILCS 200/11-195 new)

16 Sec. 11-195. Assessment authority. For assessment  
17 purposes, a qualifying wastewater facility shall provide proof  
18 of a valid facility number issued by the Illinois  
19 Environmental Protection Agency and shall be assessed by the  
20 Department.

21 (35 ILCS 200/11-200 new)

22 Sec. 11-200. Application procedure; assessment by the  
23 Department. Applications for assessment as a qualifying

1 wastewater facility shall be filed with the Department in the  
2 manner and form prescribed by the Department. The application  
3 shall contain appropriate documentation that the applicant has  
4 been issued a valid facility number by the Illinois  
5 Environmental Protection Agency and is entitled to tax  
6 treatment under this Division. The effective date of an  
7 assessment shall be on the January 1 preceding the date of  
8 approval by the Department or preceding the date construction  
9 or installation of the facility commences, whichever is later.

10 (35 ILCS 200/11-205 new)

11 Sec. 11-205. Procedures for assessment; judicial review.  
12 Proceedings for assessment or reassessment of property  
13 certified to be a qualifying wastewater facility shall be  
14 conducted in accordance with procedural rules adopted by the  
15 Department and in conformity with this Code.

16 Any applicant or holder aggrieved by the issuance, refusal  
17 to issue, denial, revocation, modification, or restriction of  
18 an assessment as a qualifying wastewater facility may appeal  
19 the final administrative decision of the Department of Revenue  
20 under the Administrative Review Law.

21 (35 ILCS 200/11-210 new)

22 Sec. 11-210. Rulemaking. The Department may adopt rules  
23 for the implementation of this Division.

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.".