



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
SB2393

Introduced 1/18/2006, by Sen. William R. Haine

SYNOPSIS AS INTRODUCED:

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

Amends the Property Tax Code. Provides that certain requirements concerning multi-township assessors apply to townships with less than 3,000 inhabitants (now, 1,000 inhabitants). Sets forth provisions for the creation of new multi-township districts for townships with less than 3,000 inhabitants. Effective immediately.

LRB094 16425 BDD 51943 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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, 2-10, and 2-35 as follows:

6 (35 ILCS 200/2-5)

7 Sec. 2-5. Multi-township assessors. Townships with less
8 than 1,000 inhabitants or, after January 1, 2007, less than
9 3,000 inhabitants shall not elect assessors for each township
10 but shall elect multi-township assessors.

11 (1) If 2 or more townships with less than 1,000
12 inhabitants or, after January 1, 2007, less than 3,000
13 inhabitants are contiguous, one multi-township assessor
14 shall be elected to assess the property in as many of the
15 townships as are contiguous and whose combined population
16 is 1,000 or more inhabitants or, after January 1, 2007,
17 3,000 or more inhabitants.

18 (2) If any township of less than 1,000 inhabitants or,
19 after January 1, 2007, less than 3,000 inhabitants is not
20 contiguous to another township of less than 1,000
21 inhabitants or, after January 1, 2007, less than 3,000
22 inhabitants, one multi-township assessor shall be elected
23 to assess the property of that township and any other
24 township to which it is contiguous.

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

26 (35 ILCS 200/2-10)

27 Sec. 2-10. Mandatory establishment of multi-township
28 assessment districts. Before August 1, 2002 and every 10 years
29 thereafter and before January 1, 2007, the supervisor of
30 assessments shall prepare maps, by county, of the townships,
31 indicating the number of inhabitants and the equalized assessed

1 valuation of each township for the preceding year, within the
2 counties under township organization, and shall distribute a
3 copy of that map to the county board and to each township
4 supervisor, board of trustees, sitting township or
5 multi-township assessor, and to the Department. The map shall
6 contain suggested multi-township assessment districts for
7 purposes of assessment. Upon receipt of the maps, the boards of
8 trustees shall determine separately, by majority vote, if the
9 suggested multi-township districts are acceptable.

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

23 If a multi-township assessment district is not acceptable
24 to any board of trustees, they shall so determine and further
25 determine an alternative multi-township assessment district.
26 The suggested or alternative multi-township assessment
27 district shall contain at least 2 townships and 3,000 ~~1,000~~ or
28 more inhabitants, shall contain no less than the total area of
29 any one township, shall be contiguous to at least one other
30 township in the multi-township assessment district, and shall
31 be located within one county. For purposes of this Section
32 only, townships are contiguous if they share a common boundary
33 line or meet at any point. This amendatory Act of 1996 is not a
34 new enactment, but is declarative of existing law.

35 Before September 15, 2002 and every 10 years thereafter and
36 before February 15, 2007, the respective boards of town

1 trustees shall notify the supervisor of assessments and the
2 Department whether they have accepted the suggested
3 multi-township assessment district or whether they have
4 adopted an alternative district, and, in the latter case, they
5 shall include in the notification a description or map, by
6 township, of the alternative district. Before October 1, 2002
7 and every 10 years thereafter and before March 1, 2007, the
8 supervisor of assessments shall determine whether any
9 suggested or alternative multi-township assessment district
10 meets the conditions of this Section and Section 2-5. If any
11 township board of trustees fails to so notify the supervisor of
12 assessments and the Department as provided in this Section, the
13 township shall be part of the original suggested multi-township
14 assessment district. In any dispute between 2 or more townships
15 as to inclusion or exclusion of a township in any one
16 multi-township assessment district, the county board shall
17 hold a public hearing in the county seat and, as soon as
18 practicable thereafter, make a final determination as to the
19 composition of the district. It shall notify the Department of
20 the final determination before November 15, 2002 and every 10
21 years thereafter and before April 15, 2007. The Department
22 shall promulgate the multi-township assessment districts, file
23 the same with the Secretary of State as provided in the
24 Illinois Administrative Procedure Act and so notify the
25 township supervisors, boards of trustees and county clerks of
26 the townships and counties subject to this Section and Section
27 2-5. If the Department's promulgation removes a township from a
28 prior multi-township assessment district, that township shall,
29 within 30 days after the effective date of the removal, receive
30 a distribution of a portion of the assets of the prior
31 multi-township assessment district according to the ratio of
32 the total equalized assessed valuation of all the taxable
33 property in the township to the total equalized assessed
34 valuation of all the taxable property in the prior
35 multi-township assessment district. If a township is removed
36 from one multi-township assessment district and made a part of

1 another multi-township assessment district, the district from
2 which the township is removed shall, within 30 days after the
3 effective date of the removal, cause the township's
4 distribution under this paragraph to be paid directly to the
5 district of which the township is made a part. A township
6 receiving such a distribution (or a multi-township assessment
7 district receiving such a distribution on behalf of a township
8 that is made a part of that district) shall use the proceeds
9 from the distribution only in connection with assessing real
10 estate in the township for tax purposes.

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

13 (35 ILCS 200/2-35)

14 Sec. 2-35. Disconnection petition.

15 (a) A township with 1,000 or more inhabitants or, after
16 January 1, 2007, 3,000 or more inhabitants according to the
17 last preceding special Federal Census may be disconnected from
18 a multi-township district under this Section if:

19 (1) the township had less than:

20 (A) 1,000 inhabitants preceding the date on which
21 the township was included within a multi-township
22 district under Section 2-5 and 2-10 before January 1,
23 2007; or

24 (B) 3,000 inhabitants preceding the date on which
25 the township was included within a multi-township
26 district under Section 2-5 and 2-10 on or after January
27 1, 2007; or

28 (2) the township was included within a multi-township
29 district created under Section 2-15.

30 (b) If a petition for the disconnection from a
31 multi-township assessment district of a township described in
32 subsection (a) is signed by 10% of the registered voters of the
33 township and is filed with the clerk of the township no later
34 than August 1 of the year preceding the year in which the
35 multi-township assessor is to be elected, the clerk shall

1 promptly forward the petition to the township board of
2 trustees. The township board of trustees shall adopt or reject
3 the petition within 60 days after receiving it. If the board
4 adopts the petition, the township shall be disconnected from
5 the multi-township district, effective upon the expiration of
6 the term of office of the incumbent multi-township assessor.

7 (c) After the disconnection of a township under this
8 Section, the multi-township district shall continue to exist.
9 If only one township remains in the district after the
10 disconnection or if the combined population of the remaining
11 townships is less than 1,000 inhabitants or, after January 1,
12 2007, less than 3,000 inhabitants, the disconnection shall not
13 be allowed.

14 (Source: P.A. 84-1051; 88-455.)

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.