



Sen. Gary G. Dahl

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LRB096 03891 HLH 21405 a

1 AMENDMENT TO SENATE BILL 89

2 AMENDMENT NO. _____. Amend Senate Bill 89 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 9-45 as follows:

6 (35 ILCS 200/9-45)

7 Sec. 9-45. Property index number system. The county clerk
8 in counties of 3,000,000 or more inhabitants and, subject to
9 the approval of the county board, the chief county assessment
10 officer or recorder, in counties of less than 3,000,000
11 inhabitants, may establish a property index number system under
12 which property may be listed for purposes of assessment,
13 collection of taxes or automation of the office of the
14 recorder. The system may be adopted in addition to, or instead
15 of, the method of listing by legal description as provided in
16 Section 9-40. The system shall describe property by township,

1 section, block, and parcel or lot, and may cross-reference the
2 street or post office address, if any, and street code number,
3 if any. The county clerk, county treasurer, chief county
4 assessment officer or recorder may establish and maintain cross
5 indexes of numbers assigned under the system with the complete
6 legal description of the properties to which the numbers
7 relate. Index numbers shall be assigned by the county clerk in
8 counties of 3,000,000 or more inhabitants, and, at the
9 direction of the county board in counties with less than
10 3,000,000 inhabitants, shall be assigned by the chief county
11 assessment officer or recorder. Tax maps of the county clerk,
12 county treasurer or chief county assessment officer shall carry
13 those numbers. The indexes shall be open to public inspection
14 and be made available to the public. Any property index number
15 system established prior to the effective date of this Code
16 shall remain valid. However, in counties with less than
17 3,000,000 inhabitants, the system may be transferred to another
18 authority upon the approval of the county board.

19 Any real property used for a power generating or automotive
20 manufacturing or petrochemical processing facility located
21 within a county of less than 1,000,000 inhabitants, as to which
22 litigation with respect to its assessed valuation is pending or
23 was pending as of January 1, 1993, may be the subject of a real
24 property tax assessment settlement agreement among the
25 taxpayer and taxing districts in which it is situated. Other
26 appropriate authorities, which may include county and State

1 boards or officials, may also be parties to such an agreement.
2 Such an agreement may include the assessment of the facility
3 for any years in dispute as well as for up to 10 years in the
4 future. Such an agreement may provide for the settlement of
5 issues relating to the assessed value of the facility and may
6 provide for related payments, refunds, claims, credits against
7 taxes and liabilities in respect to past and future taxes of
8 taxing districts, including any fund created under Section
9 20-35 of this Act, all implementing the settlement agreement.
10 Any such agreement may provide that parties thereto agree not
11 to challenge assessments as provided in the agreement. An
12 agreement entered into on or after January 1, 1993 may provide
13 for the classification of property that is the subject of the
14 agreement as real or personal during the term of the agreement
15 and thereafter. It may also provide that taxing districts agree
16 to reimburse the taxpayer for amounts paid by the taxpayer in
17 respect to taxes for the real property which is the subject of
18 the agreement to the extent levied by those respective
19 districts, over and above amounts which would be due if the
20 facility were to be assessed as provided in the agreement. Such
21 reimbursement may be provided in the agreement to be made by
22 credit against taxes of the taxpayer. No credits shall be
23 applied against taxes levied with respect to debt service or
24 lease payments of a taxing district. No referendum approval or
25 appropriation shall be required for such an agreement or such
26 credits and any such obligation shall not constitute

1 indebtedness of the taxing district for purposes of any
2 statutory limitation. The county collector shall treat
3 credited amounts as if they had been received by the collector
4 as taxes paid by the taxpayer and as if remitted to the
5 district. A county treasurer who is a party to such an
6 agreement may agree to hold amounts paid in escrow as provided
7 in the agreement for possible use for paying taxes until
8 conditions of the agreement are met and then to apply these
9 amounts as provided in the agreement. No such settlement
10 agreement shall be effective unless it shall have been approved
11 by the court in which such litigation is pending. Any such
12 agreement which has been entered into prior to adoption of this
13 amendatory Act of 1988 and which is contingent upon enactment
14 of authorizing legislation shall be binding and enforceable.

15 (Source: P.A. 88-455; 88-535; 88-670, eff. 12-2-94.)

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