



Rep. Jay Hoffman

Filed: 3/5/2024

10300HB4636ham001

LRB103 38201 HLH 70548 a

1 AMENDMENT TO HOUSE BILL 4636

2 AMENDMENT NO. _____. Amend House Bill 4636 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 9-45 and 11-15 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
12 under 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
5 cross indexes of numbers assigned under the system with the
6 complete legal description of the properties to which the
7 numbers relate. Index numbers shall be assigned by the county
8 clerk in counties of 3,000,000 or more inhabitants, and, at
9 the 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
13 carry those numbers. The indexes shall be open to public
14 inspection and be made available to the public. Any property
15 index number system established prior to the effective date of
16 this Code shall remain valid. However, in counties with less
17 than 3,000,000 inhabitants, the system may be transferred to
18 another authority upon the approval of the county board.

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

1 inhabitants and (i) is used for natural gas extraction and
2 fractionation or olefin and polymer manufacturing or (ii) is
3 used for a petroleum refinery and (ii) located within a county
4 ~~of less than 1,000,000 inhabitants~~ may be the subject of a real
5 property tax assessment settlement agreement among the
6 taxpayer and taxing districts in which the property is
7 situated if litigation is or was pending as to its assessed
8 valuation as of January 1, 2003 or thereafter. Other
9 appropriate authorities, which may include county and State
10 boards or officials, may also be parties to such agreements.
11 Such agreements may include the assessment of the facility or
12 property for any years in dispute as well as for up to 10 years
13 in the future. Such agreements may provide for the settlement
14 of issues relating to the assessed value of the facility and
15 may provide for related payments, refunds, claims, credits
16 against taxes and liabilities in respect to past and future
17 taxes of taxing districts, including any fund created under
18 Section 20-35 of this Act, all implementing the settlement
19 agreement. Any such agreement may provide that parties thereto
20 agree not to challenge assessments as provided in the
21 agreement. An agreement entered into on or after January 1,
22 1993 may provide for the classification of property that is
23 the subject of the agreement as real or personal during the
24 term of the agreement and thereafter. It may also provide that
25 taxing districts agree to reimburse the taxpayer for amounts
26 paid by the taxpayer in respect to taxes for the real property

1 which is the subject of the agreement to the extent levied by
2 those respective districts, over and above amounts which would
3 be due if the facility were to be assessed as provided in the
4 agreement. Such reimbursement may be provided in the agreement
5 to be made by credit against taxes of the taxpayer. No credits
6 shall be applied against taxes levied with respect to debt
7 service or lease payments of a taxing district. No referendum
8 approval or appropriation shall be required for such an
9 agreement or such credits and any such obligation shall not
10 constitute indebtedness of the taxing district for purposes of
11 any statutory limitation. The county collector shall treat
12 credited amounts as if they had been received by the collector
13 as taxes paid by the taxpayer and as if remitted to the
14 district. A county treasurer who is a party to such an
15 agreement may agree to hold amounts paid in escrow as provided
16 in the agreement for possible use for paying taxes until
17 conditions of the agreement are met and then to apply these
18 amounts as provided in the agreement. No such settlement
19 agreement shall be effective unless it shall have been
20 approved by the court in which such litigation is pending. Any
21 such agreement which has been entered into prior to adoption
22 of this amendatory Act of 1988 and which is contingent upon
23 enactment of authorizing legislation shall be binding and
24 enforceable.

25 (Source: P.A. 96-609, eff. 8-24-09.)

1 (35 ILCS 200/11-15)

2 Sec. 11-15. Method of valuation for pollution control
3 facilities. To determine ~~33 1/3% of~~ the fair cash value of any
4 certified pollution control facility ~~facilities in assessing~~
5 ~~those facilities,~~ the Department shall determine ~~take into~~
6 ~~consideration the actual or probable net earnings attributable~~
7 ~~to the facilities in question, capitalized on the basis of~~
8 ~~their productive earning value to their owner;~~ the probable
9 net value that ~~which~~ could be realized by its ~~their~~ owner if
10 the facility ~~facilities~~ were removed and sold at a fair,
11 voluntary sale, giving due account to the expense of removal
12 and condition of the particular facility ~~facilities~~ in
13 question; ~~and other information as the Department may consider~~
14 ~~as bearing on the fair cash value of the facilities to their~~
15 ~~owner, consistent with the principles set forth in this~~
16 ~~Section. For the purposes of this Code, earnings shall be~~
17 ~~attributed to a pollution control facility only to the extent~~
18 ~~that its operation results in the production of a commercially~~
19 ~~saleable by product or increases the production or reduces the~~
20 ~~production costs of the products or services otherwise sold by~~
21 ~~the owner of such facility. The assessed value of the facility~~
22 shall be 33/1/3% of the fair cash value of the facility.

23 (Source: P.A. 83-121; 88-455.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law."