**Section 131.175 Local Taxing Jurisdiction Responsibilities**

a) *Beginning February 1, 2022 and on or before February 1 of each year thereafter, the Department will make available to each local taxing jurisdiction the taxing jurisdiction's boundaries, determined by the Department, for its verification. Jurisdictions shall verify these taxing jurisdiction boundaries and notify the Department of any changes, additions, or deletions by April 1 of each year in the form and manner required by the Department. The Department will use its best judgment and information to confirm the information provided by the taxing jurisdictions and update its database. The Department will administer and enforce the changes on the first day of the next following July.*  [35 ILCS 185/5-30(c)]. Taxes previously erroneously allocated to a local taxing jurisdiction based upon incorrect jurisdiction boundary information shall not be reallocated. The Department, however, will make reallocations of tax previously erroneously remitted upon the filing of amended returns, and only to the extent of the amount of taxes which have been erroneously remitted. Otherwise, taxes will be correctly allocated prospectively on July 1, based upon updated boundary information for which the Department has been properly notified by April 1 as provided in this subsection (a).

b) *The clerk of any municipality or county from which territory has been annexed or disconnected shall notify the Department of that annexation or disconnection in the form and manner required by the Department. Required documentation shall include a certified copy of the plat of annexation or, in the case of disconnection, the ordinance, final judgment, or resolution of disconnection together with an accurate depiction of the territory disconnected. Notification shall be provided to the Department either:*

1) *On or before the first day of April, whereupon the Department will confirm the information provided by the municipality or county and update its database and proceed to administer and enforce the confirmed changes on the first day of July next following proper notification; or*

2) *On or before the first day of October, whereupon the Department will confirm the information provided by the municipality or county and update its database and proceed to administer and enforce the confirmed changes on the first day of January next following proper notification.* [35 ILCS 185/5-30(d)]

3) Taxes previously erroneously allocated to a local taxing jurisdiction based upon incorrect jurisdiction boundary information under this subsection (b) shall not be reallocated. The Department, however, will make reallocations of tax previously erroneously remitted upon the filing of amended returns, and only to the extent of the amount of taxes which have been erroneously remitted. Otherwise, taxes will be correctly allocated prospectively on either January 1 or July 1, based upon updated annexation or disconnection information for which the Department has been properly notified as provided in this subsection (b).

(Source: Amended at 46 Ill. Reg. 2697, effective January 26, 2022)