

1 AN ACT regarding taxes.

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 Section 18-155 as follows:

6 (35 ILCS 200/18-155)

7 Sec. 18-155. Apportionment of taxes for district in two  
8 or more counties. The burden of taxation of property in  
9 taxing districts that lie in more than one county shall be  
10 fairly apportioned as provided in Article IX, Section 7, of  
11 the Constitution of 1970.

12 The Department may, and on written request made before  
13 July 1 to the Department shall, proceed to apportion the tax  
14 burden. The request may be made only by an assessor, chief  
15 county assessment officer, Board of Review, Board of Appeals,  
16 overlapping taxing district or 25 or more interested  
17 taxpayers. The request shall specify one or more taxing  
18 districts in the county which lie in one or more other  
19 specified counties, and also specify the civil townships, if  
20 any, in which the overlapping taxing districts lie. When the  
21 Department has received a written request for equalization  
22 for overlapping tax districts as provided in this Section,  
23 the Department shall promptly notify the county clerk and  
24 county treasurer of each county affected by that request that  
25 tax bills with respect to property in the parts of the county  
26 which are affected by the request may not be prepared or  
27 mailed until the Department certifies the apportionment among  
28 counties of the taxing districts' levies, except as provided  
29 in subsection (c) of this Section. To apportion, the  
30 Department shall:

31 (a) On or before December 31 of that year cause an

1 assessment ratio study to be made in each township in which  
2 each of the named overlapping taxing districts lies, using  
3 equalized assessed values as certified by the county clerk,  
4 and an analysis of property transfers prior to January 1 of  
5 that year. The property transfers shall be in an amount  
6 deemed reasonable and proper by the Department. The  
7 Department may conduct hearings, at which the evidence shall  
8 be limited to the written presentation of assessment ratio  
9 study data.

10 (b) Request from the County Clerk in each County in  
11 which the overlapping taxing districts lie, certification of  
12 the portion of the assessed value of the prior year for each  
13 overlapping taxing district's portion of each township.  
14 Beginning with the 1999 taxable year, for those counties that  
15 classify property by county ordinance pursuant to subsection  
16 (b) of Section 4 of Article IX of the Illinois Constitution,  
17 the certification shall be listed by property class as  
18 provided in the classification ordinance. The clerk shall  
19 return the certification within 30 days of receipt of the  
20 request.

21 (c) Use the township assessment ratio studies to  
22 apportion the amount to be raised by taxation upon property  
23 within the district so that each county in which the district  
24 lies bears that burden of taxation as though all parts of the  
25 overlapping taxing district had been assessed at the same  
26 proportion of actual value. The Department shall certify to  
27 each County Clerk, by March 15, the percent of burden.  
28 Except as provided below, the County Clerk shall apply the  
29 percentage to the extension as provided in Section 18-45 to  
30 determine the amount of tax to be raised in the county.

31 If the Department does not certify the percent of burden  
32 in the time prescribed, the county clerk shall use the most  
33 recent prior certification to determine the amount of tax to  
34 be raised in the county.

1           If the use of a prior certified percentage results in  
2 over or under extension for the overlapping taxing district  
3 in the county using same or if a court determines by a final  
4 judgment that for any year use of a prior certified  
5 percentage resulted in an over or under extension for the  
6 overlapping taxing district in the county using the same, the  
7 county clerk shall make appropriate adjustments in the  
8 subsequent year, or in any subsequent year following entry of  
9 a final judgment by a court that the use of a prior certified  
10 percentage in any prior year resulted in an over or under  
11 extension. Any adjustments necessitated by the procedure  
12 authorized by this Section shall be made by increasing or  
13 decreasing the tax extension by fund for each taxing district  
14 where a prior certified percentage was used. Each county  
15 clerk using a prior certified percentage resulting in an over  
16 extension or under extension as referred to herein, shall  
17 report to the county clerk of the county using the current  
18 year certified percentage for said year the dollar amount of  
19 over extension or under extension made as a result of said  
20 correction steps and the county clerk of the county using the  
21 current certified percentage for the year in question shall  
22 (i) increase the next extension calculated for the  
23 overlapping taxing district by the total of the amounts  
24 certified by the other county clerks as a reduction or (ii)  
25 decrease the next tax extension calculated for the  
26 overlapping taxing district by the total of the amounts  
27 certified by the other county clerks as an increase. No tax  
28 rate limit shall render any part of a tax levy illegally  
29 excessive which has been apportioned as herein provided. The  
30 percentages certified by the Department shall remain until  
31 changed by reason of another assessment ratio study made  
32 under this Section or unless otherwise changed by legislative  
33 action or by a court of law.

34           To determine whether an overlapping district has met any

1 qualifying rate prescribed by law for eligibility for State  
2 aid, the tax rate of the district shall be considered to be  
3 that rate which would have produced the same amount of  
4 revenue had the taxes of the district been extended at a  
5 uniform rate throughout the district, even if by application  
6 of this Section the actual rate of extension in a portion of  
7 the district is less than the qualifying rate.

8 (Source: P.A. 90-594, eff. 6-24-98.)

9 Section 99. Effective date. This Act takes effect upon  
10 becoming law.