

1 AMENDMENT TO HOUSE BILL 3292

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 3292, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by changing  
6 Sections 8-55, 10-110, and 10-135 as follows:

7 (35 ILCS 200/8-55)

8 Sec. 8-55. Office of appraisals. Within the Department,  
9 an Office of Appraisals shall assist local government  
10 assessment officials, in counties of less than 3,000,000  
11 inhabitants, with appraisal of commercial and industrial  
12 properties having an assessment, prior to equalization by the  
13 Department, of \$350,000 or more. ~~The-Office-of-Appraisals~~  
14 ~~shall-be--staffed--by--10--or--more--professional--appraisers~~  
15 ~~qualified--by--experience--and--education--as-required-by-the~~  
16 ~~Department.~~

17 The Office shall provide assistance to assessors and  
18 Supervisors of Assessments having a complaint or appeal  
19 relating to the property to be appraised pending before the  
20 Board of Review or the State Property Tax Appeal Board. Such  
21 assistance shall be provided upon request, pursuant to a  
22 written agreement between the Department and the assessing

1 official making the request, specifying the project involved,  
 2 the time frame for making the appraisal, the purpose of the  
 3 appraisal and the responsibilities of the parties, including  
 4 agreement by the local assessing official that the appraisal  
 5 will be accepted and utilized in the pending complaint or  
 6 appeal.

7 (Source: P.A. 84-1454; 88-455.)

8 (35 ILCS 200/10-110)

9 Sec. 10-110. Farmland. The equalized assessed value of  
 10 a farm, as defined in Section 1-60 and if used as a farm for  
 11 the 2 preceding years, except tracts subject to assessment  
 12 under Section 10-145, shall be determined as described in  
 13 Sections 10-115 through 10-140. To assure proper  
 14 implementation of Sections 10-110 through 10-140, the  
 15 Department may withhold non-farm multipliers for any county  
 16 other than a county with more than 3,000,000 inhabitants that  
 17 classifies property for tax purposes.

18 (Source: P.A. 86-954; 88-455.)

19 (35 ILCS 200/10-135)

20 Sec. 10-135. Farmland not subject to equalization. The  
 21 assessed valuation of farmland assessed under Sections 10-110  
 22 through 10-130 shall not be subject to equalization by means  
 23 of State equalization factors. Equalization factors applied  
 24 by a chief county assessment officer or a Board of Review  
 25 under Sections 9-205 and 16-60 shall be applied to  
 26 assessments of farmland only to achieve assessments as  
 27 required by Sections 10-110 through 10-130. ~~To assure proper~~  
 28 ~~implementation of this Section, the Department may withhold~~  
 29 ~~non-farm multipliers to any county, other than a county with~~  
 30 ~~more than 3,000,000 inhabitants which classifies property for~~  
 31 ~~tax purposes.~~

32 (Source: P.A. 86-954; 88-455.)"