



## 93RD GENERAL ASSEMBLY

### State of Illinois

#### 2003 and 2004

Introduced 02/09/04, by Robert Rita

#### SYNOPSIS AS INTRODUCED:

105 ILCS 5/2-3.33	from Ch. 122, par. 2-3.33
105 ILCS 5/2-3.84	from Ch. 122, par. 2-3.84

Amends the School Code. Provides that in recomputing a general State aid claim that was originally calculated using an extension limitation equalized assessed valuation, a qualifying reduction in equalized assessed valuation shall be deducted from the extension limitation equalized assessed valuation that was used in calculating the original claim. Provides that in calculating the amount of State aid to be apportioned to school districts, the State Board of Education shall incorporate and deduct the total aggregate adjustments to assessments made by the State Property Tax Appeal Board or Cook County Board of Appeals from the equalized assessed valuation that is otherwise to be utilized in the initial calculation. Provides that from the total amount of general State aid to be provided to schools districts, adjustments under (i) the Section allowing recomputation of State aid claims and (ii) the Section requiring the incorporation and deduction of adjustments to assessments in calculating State aid together must not exceed \$30 million of the general State aid appropriation in any fiscal year. Includes provisions concerning proration. Effective immediately.

LRB093 16562 NHT 42208 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT regarding schools.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The School Code is amended by changing Sections  
5 2-3.33 and 2-3.84 as follows:

6 (105 ILCS 5/2-3.33) (from Ch. 122, par. 2-3.33)

7 Sec. 2-3.33. Recomputation of claims. To recompute within  
8 3 years from the final date for filing of a claim any claim for  
9 reimbursement to any school district if the claim has been  
10 found to be incorrect and to adjust subsequent claims  
11 accordingly, and to recompute and adjust any such claims within  
12 6 years from the final date for filing when there has been an  
13 adverse court or administrative agency decision on the merits  
14 affecting the tax revenues of the school district. However, no  
15 such adjustment shall be made regarding equalized assessed  
16 valuation unless the district's equalized assessed valuation  
17 is changed by greater than \$250,000 or 2%.

18 Except in the case of an adverse court or administrative  
19 agency decision no recomputation of a State aid claim shall be  
20 made pursuant to this Section as a result of a reduction in the  
21 assessed valuation of a school district from the assessed  
22 valuation of the district reported to the State Board of  
23 Education by the Department of Revenue under Section 18-8.05  
24 ~~18-8~~ unless the requirements of Section 16-15 of the Property  
25 Tax Code and Section 2-3.84 of this Code Act are complied with  
26 in all respects.

27 This paragraph applies to all requests for recomputation of  
28 a general State aid claim received after June 30, 2004. In  
29 recomputing a general State aid claim that was originally  
30 calculated using an extension limitation equalized assessed  
31 valuation under paragraph (3) of subsection (G) of Section  
32 18-8.05 of this Code, a qualifying reduction in equalized

1 assessed valuation shall be deducted from the extension  
2 limitation equalized assessed valuation that was used in  
3 calculating the original claim.

4 From the total amount of general State aid to be provided  
5 to districts, adjustments as a result of recomputation under  
6 this Section together with adjustments under Section 2-3.84  
7 must not exceed \$30 million, in the aggregate for all districts  
8 under both Sections combined, of the general State aid  
9 appropriation in any fiscal year; if necessary, amounts shall  
10 be prorated among districts. If it is necessary to prorate  
11 claims under this paragraph, then that portion of each prorated  
12 claim that is approved but not paid in the current fiscal year  
13 may be resubmitted as a valid claim in the following fiscal  
14 year.

15 (Source: P.A. 88-555, eff. 7-27-94; 88-670, eff. 12-2-94;  
16 89-235, eff. 8-4-95; 89-397, eff. 8-20-95.)

17 (105 ILCS 5/2-3.84) (from Ch. 122, par. 2-3.84)

18 Sec. 2-3.84. In calculating the amount of State aid to be  
19 apportioned to the various school districts in this State, the  
20 State Board of Education shall incorporate and deduct the total  
21 aggregate adjustments to assessments made by the State Property  
22 Tax Appeal Board or Cook County Board of Appeals, as reported  
23 pursuant to Section 16-15 of the Property Tax Code or Section  
24 129.1 of the Revenue Act of 1939 by the Department of Revenue,  
25 from the equalized assessed valuation that is otherwise to be  
26 utilized in the initial calculation.

27 From the total amount of general State aid to be provided  
28 to districts, adjustments under this Section together with  
29 adjustments as a result of recomputation under Section 2-3.33  
30 must not exceed \$30 million, in the aggregate for all districts  
31 under both Sections combined, of the general State aid  
32 appropriation in any fiscal year; if necessary, amounts shall  
33 be prorated among districts. If it is necessary to prorate  
34 claims under this paragraph, then that portion of each prorated  
35 claim that is approved but not paid in the current fiscal year

1 may be resubmitted as a valid claim in the following fiscal  
2 year.

3 (Source: P.A. 88-670, eff. 12-2-94.)

4 Section 99. Effective date. This Act takes effect upon  
5 becoming law.