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LRB096 03891 HLH 25927 a

1 AMENDMENT TO SENATE BILL 89

2 AMENDMENT NO. _____. Amend Senate Bill 89 by replacing
3 everything after the enacting clause with the following:

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

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

1 and polymer manufacturing and (ii) located within a county of
2 less than 1,000,000 inhabitants may be the subject of a real
3 property tax assessment settlement agreement among the
4 taxpayer and taxing districts in which the property is situated
5 with respect to property tax liability for taxable year 2009
6 and thereafter if litigation with respect to the assessed
7 valuation of the property was pending at the time the agreement
8 was signed. Other appropriate authorities, which may include
9 county and State boards or officials, may also be parties to
10 such agreements ~~an agreement~~. Such agreements ~~an agreement~~ may
11 include the assessment of the facility or property for any
12 years in dispute as well as for up to 10 years in the future.
13 Such agreements ~~an agreement~~ may provide for the settlement of
14 issues relating to the assessed value of the facility and may
15 provide for related payments, refunds, claims, credits against
16 taxes and liabilities in respect to past and future taxes of
17 taxing districts, including any fund created under Section
18 20-35 of this Act, all implementing the settlement agreement.
19 Any such agreement may provide that parties thereto agree not
20 to challenge assessments as provided in the agreement. An
21 agreement entered into on or after January 1, 1993 may provide
22 for the classification of property that is the subject of the
23 agreement as real or personal during the term of the agreement
24 and thereafter. It may also provide that taxing districts agree
25 to reimburse the taxpayer for amounts paid by the taxpayer in
26 respect to taxes for the real property which is the subject of

1 the agreement to the extent levied by those respective
2 districts, over and above amounts which would be due if the
3 facility were to be assessed as provided in the agreement. Such
4 reimbursement may be provided in the agreement to be made by
5 credit against taxes of the taxpayer. No credits shall be
6 applied against taxes levied with respect to debt service or
7 lease payments of a taxing district. No referendum approval or
8 appropriation shall be required for such an agreement or such
9 credits and any such obligation shall not constitute
10 indebtedness of the taxing district for purposes of any
11 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 approved
20 by the court in which such litigation is pending. Any such
21 agreement which has been entered into prior to adoption of this
22 amendatory Act of 1988 and which is contingent upon enactment
23 of authorizing legislation shall be binding and enforceable.

24 (Source: P.A. 88-455; 88-535; 88-670, eff. 12-2-94.)

25 Section 99. Effective date. This Act takes effect upon

1 becoming law.".