



Sen. Gary G. Dahl

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LRB096 03891 HLH 22075 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 (i) power generating, (ii) ~~or~~
20 automotive manufacturing, (iii) natural gas extraction and
21 fractionation, or (iv) petrochemical processing facility
22 located within a county of less than 1,000,000 inhabitants, as
23 to which litigation with respect to its assessed valuation is
24 pending or was pending as of January 1, 1993, may be the
25 subject of a real property tax assessment settlement agreement
26 among the taxpayer and taxing districts in which it is

1 situated. Other appropriate authorities, which may include
2 county and State boards or officials, may also be parties to
3 such an agreement. Such an agreement may include the assessment
4 of the facility for any years in dispute as well as for up to 10
5 years in the future. Such an agreement may provide for the
6 settlement of issues relating to the assessed value of the
7 facility and may provide for related payments, refunds, claims,
8 credits against taxes and liabilities in respect to past and
9 future taxes of taxing districts, including any fund created
10 under Section 20-35 of this Act, all implementing the
11 settlement agreement. Any such agreement may provide that
12 parties thereto agree not to challenge assessments as provided
13 in the agreement. An agreement entered into on or after January
14 1, 1993 may provide for the classification of property that is
15 the subject of the agreement as real or personal during the
16 term of the agreement and thereafter. It may also provide that
17 taxing districts agree to reimburse the taxpayer for amounts
18 paid by the taxpayer in respect to taxes for the real property
19 which is the subject of the agreement to the extent levied by
20 those respective districts, over and above amounts which would
21 be due if the facility were to be assessed as provided in the
22 agreement. Such reimbursement may be provided in the agreement
23 to be made by credit against taxes of the taxpayer. No credits
24 shall be applied against taxes levied with respect to debt
25 service or lease payments of a taxing district. No referendum
26 approval or appropriation shall be required for such an

1 agreement or such credits and any such obligation shall not
2 constitute indebtedness of the taxing district for purposes of
3 any statutory limitation. The county collector shall treat
4 credited amounts as if they had been received by the collector
5 as taxes paid by the taxpayer and as if remitted to the
6 district. A county treasurer who is a party to such an
7 agreement may agree to hold amounts paid in escrow as provided
8 in the agreement for possible use for paying taxes until
9 conditions of the agreement are met and then to apply these
10 amounts as provided in the agreement. No such settlement
11 agreement shall be effective unless it shall have been approved
12 by the court in which such litigation is pending. Any such
13 agreement which has been entered into prior to adoption of this
14 amendatory Act of 1988 and which is contingent upon enactment
15 of authorizing legislation shall be binding and enforceable.

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

17 Section 99. Effective date. This Act takes effect upon
18 becoming law."