

**96TH GENERAL ASSEMBLY****State of Illinois****2009 and 2010****SB2283**

Introduced 2/20/2009, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

105 ILCS 5/2-3.33

from Ch. 122, par. 2-3.33

Amends the School Code. With respect to requests for recomputation of a general State aid claim received regarding a county clerk's use of an estimate of equalized assessed valuation for multi-county jurisdictions that resulted in the calculation and use of a subsequent year limiting rate, utilized in the general State aid claim of a school district, that was different than the actual operating rate extended in the year subsequent to the use of the estimate, provides that the district's general State aid shall be recalculated in the first year applicable by substituting the operating tax rate, instead of the limiting rate, for the base tax year in the numerator of the Extension Limitation Ratio as calculated under the State aid formula provisions of the School Code. Provides that no such adjustment shall be made regarding the Extension Limitation Equalized Assessed Valuation unless the district's Extension Limitation Equalized Assessed Valuation is changed by greater than \$5,000,000 or 5%. Provides that any subsequent year Available Local Resources that have been calculated under the State aid formula provisions shall utilize the recomputed value of the Extension Limitation Equalized Assessed Valuation that was determined from the preceding year recomputation until the district's current year State aid claim is calculated such that the original year and all subsequent year's recomputations are calculated and reflected in the current year general State aid claim. Effective immediately.

LRB096 11336 NHT 21784 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning education.

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 Section
5 2-3.33 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

1 unless the requirements of Section 16-15 of the Property Tax
2 Code and Section 2-3.84 of this Code are complied with in all
3 respects.

4 This paragraph applies to all requests for recomputation of
5 a general State aid claim received after June 30, 2003. In
6 recomputing a general State aid claim that was originally
7 calculated using an extension limitation equalized assessed
8 valuation under paragraph (3) of subsection (G) of Section
9 18-8.05 of this Code, a qualifying reduction in equalized
10 assessed valuation shall be deducted from the extension
11 limitation equalized assessed valuation that was used in
12 calculating the original claim.

13 This paragraph applies to all requests for recomputation of
14 a general State aid claim received regarding a county clerk's
15 use of an estimate of equalized assessed valuation for
16 multi-county jurisdictions that resulted in the calculation
17 and use of a subsequent year limiting rate, utilized in the
18 general State aid claim of a school district, that was
19 different than the actual operating rate extended in the year
20 subsequent to the use of the estimate. The district's general
21 State aid shall be recalculated in the first year applicable by
22 substituting the operating tax rate, instead of the limiting
23 rate, for the base tax year in the numerator of the Extension
24 Limitation Ratio as calculated under paragraph (3) of
25 subsection (G) of Section 18-8.05 of this Code. However, no
26 such adjustment shall be made regarding the Extension

1 Limitation Equalized Assessed Valuation unless the district's
2 Extension Limitation Equalized Assessed Valuation is changed
3 by greater than \$5,000,000 or 5%. Furthermore, any subsequent
4 year Available Local Resources that have been calculated under
5 paragraph (3) of subsection (G) of Section 18-8.05 of this Code
6 shall utilize the recomputed value of the Extension Limitation
7 Equalized Assessed Valuation that was determined from the
8 preceding year recomputation until the district's current year
9 State aid claim is calculated such that the original year and
10 all subsequent year's recomputations are calculated and
11 reflected in the current year general State aid claim.

12 From the total amount of general State aid to be provided
13 to districts, adjustments as a result of recomputation under
14 this Section together with adjustments under Section 2-3.84
15 must not exceed \$25 million, in the aggregate for all districts
16 under both Sections combined, of the general State aid
17 appropriation in any fiscal year; if necessary, amounts shall
18 be prorated among districts. If it is necessary to prorate
19 claims under this paragraph, then that portion of each prorated
20 claim that is approved but not paid in the current fiscal year
21 may be resubmitted as a valid claim in the following fiscal
22 year.

23 (Source: P.A. 93-845, eff. 7-30-04.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.