



Rep. Sheri Jesiel

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10000HB1878ham002

LRB100 04520 HLH 24989 a

1 AMENDMENT TO HOUSE BILL 1878

2 AMENDMENT NO. _____. Amend House Bill 1878 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 9-160 as follows:

6 (35 ILCS 200/9-160)

7 Sec. 9-160. Valuation in years other than general
8 assessment years. On or before June 1 in each year other than
9 the general assessment year, in all counties with less than
10 3,000,000 inhabitants, and as soon as he or she reasonably can
11 in counties with 3,000,000 or more inhabitants, the assessor
12 shall list and assess all property which becomes taxable and
13 which is not upon the general assessment, and also make and
14 return a list of all new or added buildings, structures or
15 other improvements of any kind, the value of which had not been
16 previously added to or included in the valuation of the

1 property on which such improvements have been made, specifying
2 the property on which each of the improvements has been made,
3 the kind of improvement and the value which, in his or her
4 opinion, has been added to the property by the improvements.
5 The assessment shall also include or exclude, on a
6 proportionate basis in accordance with the provisions of
7 Section 9-180, all new or added buildings, structures or other
8 improvements, the value of which was not included in the
9 valuation of the property for that year, and all improvements
10 which were destroyed or removed. In case of the destruction or
11 injury by fire, flood, cyclone, storm or otherwise, or removal
12 of any structures of any kind, or of the destruction of or any
13 injury to orchard timber, ornamental trees or groves, the value
14 of which has been included in any former valuation of the
15 property, the assessor shall determine as near as practicable
16 how much the value of the property has been diminished, and
17 make return thereof.

18 Beginning January 1, 1996, the authority within a unit of
19 local government that is responsible for issuing building or
20 occupancy permits shall notify the chief county assessment
21 officer, by December 31 of the assessment year, when a full or
22 partial occupancy permit has been issued for a parcel of real
23 property. The chief county assessment officer shall include in
24 the assessment of the property for the current year the
25 proportionate value of new or added improvements on that
26 property from the date the occupancy permit was issued or from

1 the date the new or added improvement was inhabitable and fit
2 for occupancy or for intended customary use until December 31
3 of that year. If the chief county assessment officer has
4 already certified the books for the year, the board of review
5 or interim board of review shall assess the new or added
6 improvements on a proportionate basis for the year in which the
7 occupancy permit was issued or the new or added improvement was
8 inhabitable and fit for occupancy or for intended customary
9 use. The proportionate value of the new or added improvements
10 may be assessed by the board of review or interim board of
11 review as omitted property pursuant to Sections 9-265, 9-270,
12 16-50 and 16-140 in a subsequent year on a proportionate basis
13 for the year in which the occupancy permit was issued or the
14 new or added improvement was inhabitable and fit for occupancy
15 or for intended customary use if it was not assessed in that
16 year.

17 Nothing in this Section shall be construed to prohibit
18 valuation changes in accordance with the provisions of this
19 Code, including, but not limited to, Sections 9-75 and 9-205.

20 (Source: P.A. 91-486, eff. 1-1-00.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law."