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HOUSE JOINT RESOLUTION

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2 WHEREAS, Taxpayers in the State of Illinois are faced with 3 high taxation; the weight of property taxes, and the process 4 by which they are applied is one of the most burdensome 5 concerns facing Illinois homeowners, and thus there needs to be an investigation into ways by which Illinois government can 6 7 bring about necessary relief to homeowners across the State; 8 therefore, be it 9 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE 10 HUNDRED SECOND GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE 11 SENATE CONCURRING HEREIN, that there is created the Fair and 12 Equitable Assessment of Property Task Force, whose purpose is 13 the following: 14 (1) conduct a comprehensive review of State laws relating to Assessment of Real Property including the 15 16 appeal of assessments at the local and State level; (2) conduct a comprehensive review of all Statewide 17 18 Assessment systems or Computer Assisted Mass Appraisal systems (CAMA) and their impact on equity; 19

(3) identify opportunities to consolidate, streamline, eliminate, or create new assessment jurisdictions;

-	(4)	conduct	a	comp	prehensi	lve	revi	ew o	f cur	rent
2	exemption	ns availab	le,	the	impact	of	these	exemp	tions,	and
}	the admin	istration	or	appl	ication	of	these	exemp	tions;	

- 4 (5) analyze the impact of TIFs on assessed values and local property taxes;
 - (6) analyze preferential assessments including farm valuation, open space, and developer relief;
 - (7) discuss the use of technology in the data collection, online review, CAMA analysis, and electronic appeal filing and make recommendations for improved accountability and efficiency;
 - (8) analyze assessment systems and legislation in the United States and countries worldwide; and
 - (9) prepare a final report to the Governor and the General Assembly making specific recommendations on the improvement of fair and equitable assessments through technology advancements, legislative procedural review, consolidation, streamlining, and/or creation of new jurisdictions with the goal to improve fair and equitable assessments throughout the State; and be it further

- 1 RESOLVED, That the Task Force shall consist of the 2 following members:
- 3 (1) the Governor, or his or her designee, who shall serve as Chair;
 - (2) the Secretary of the Illinois Department of Revenue, or his or her designee;
 - (3) four members of the House of Representatives, one each appointed by the President of the Senate, the Minority Leader of the Senate, the Speaker of the House of Representatives, and the Minority Leader of the House of Representatives; and
 - (4) four members appointed by the Governor, or his or her designee, who are residents of the State of Illinois and represent public and private organizations with an interest in strengthening the fair and equitable appraisal for real estate for property tax purposes throughout the State, including, but not limited to, representatives of units of local government and assessment jurisdictions; and be it further
 - RESOLVED, That the Task Force members shall serve without

- 1 compensation; if a vacancy occurs, a replacement will be
- 2 appointed by the Chair of the Task Force; and be it further
- RESOLVED, That the purpose of the Task Force shall be to
- 4 study issues of assessment equity and fairness and to make
- 5 recommendations that will ensure accountable and efficient
- 6 delivery of uniform and transparent property valuations for
- 7 property tax purposes; and be it further
- 8 RESOLVED, That the Illinois Department of Revenue shall
- 9 provide staffing and administrative support to the Task Force
- 10 as needed, including providing an ethics officer, an Open
- 11 Meeting Act officer, and a Freedom of Information Act officer;
- 12 and be it further
- 13 RESOLVED, That the Task Force shall hold at least four
- 14 meetings throughout the State, but otherwise shall meet at the
- 15 call of the Chair; and be it further
- 16 RESOLVED, That in addition to whatever policies or
- 17 procedures it may adopt, all operations of the Task Force will
- 18 be subject to the provision of the Illinois Freedom of
- 19 Information Act (5 ILCS 140/1 et seq.) and the Illinois Open
- 20 Meeting Act (5 ILCS 120/1 et seq.); and be it further
- 21 RESOLVED, That if any provision of this resolution is

- 1 found invalid by a court, the remaining provisions shall
- 2 remain in full force and effect; and be it further
- 3 RESOLVED, That the Task Force shall submit its final
- 4 report to the Governor and General Assembly by December 31,
- 5 2022; and be it further
- 6 RESOLVED, That the Task Force shall be dissolved upon
- 7 submission of its final report.