

**SB2538**



**99TH GENERAL ASSEMBLY**

**State of Illinois**

**2015 and 2016**

**SB2538**

Introduced 2/16/2016, by Sen. Pat McGuire

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/9-45

Amends the Property Tax Code. Provides that property that is (i) located within a county of less than 1,000,000 inhabitants and (ii) used for a petroleum refinery may be the subject of a real property tax assessment settlement agreement if litigation is or was pending as to its assessed valuation as of January 1, 2003 or thereafter. Effective immediately.

LRB099 17015 HLH 41369 b

FISCAL NOTE ACT  
MAY APPLY

**A BILL FOR**

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

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,  
17 section, block, and parcel or lot, and may cross-reference the  
18 street or post office address, if any, and street code number,  
19 if any. The county clerk, county treasurer, chief county  
20 assessment officer or recorder may establish and maintain cross  
21 indexes of numbers assigned under the system with the complete  
22 legal description of the properties to which the numbers  
23 relate. Index numbers shall be assigned by the county clerk in

1 counties of 3,000,000 or more inhabitants, and, at the  
2 direction of the county board in counties with less than  
3 3,000,000 inhabitants, shall be assigned by the chief county  
4 assessment officer or recorder. Tax maps of the county clerk,  
5 county treasurer or chief county assessment officer shall carry  
6 those numbers. The indexes shall be open to public inspection  
7 and be made available to the public. Any property index number  
8 system established prior to the effective date of this Code  
9 shall remain valid. However, in counties with less than  
10 3,000,000 inhabitants, the system may be transferred to another  
11 authority upon the approval of the county board.

12 Any real property used for a power generating or automotive  
13 manufacturing facility located within a county of less than  
14 1,000,000 inhabitants, as to which litigation with respect to  
15 its assessed valuation is pending or was pending as of January  
16 1, 1993, may be the subject of a real property tax assessment  
17 settlement agreement among the taxpayer and taxing districts in  
18 which it is situated. In addition, any real property that is  
19 (i) used for natural gas extraction and fractionation, ~~or~~  
20 olefin and polymer manufacturing, or petroleum refining and  
21 (ii) located within a county of less than 1,000,000 inhabitants  
22 may be the subject of a real property tax assessment settlement  
23 agreement among the taxpayer and taxing districts in which the  
24 property is situated if litigation is or was pending as to its  
25 assessed valuation as of January 1, 2003 or thereafter. Other  
26 appropriate authorities, which may include county and State

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

1 constitute indebtedness of the taxing district for purposes of  
2 any statutory limitation. The county collector shall treat  
3 credited amounts as if they had been received by the collector  
4 as taxes paid by the taxpayer and as if remitted to the  
5 district. A county treasurer who is a party to such an  
6 agreement may agree to hold amounts paid in escrow as provided  
7 in the agreement for possible use for paying taxes until  
8 conditions of the agreement are met and then to apply these  
9 amounts as provided in the agreement. No such settlement  
10 agreement shall be effective unless it shall have been approved  
11 by the court in which such litigation is pending. Any such  
12 agreement which has been entered into prior to adoption of this  
13 amendatory Act of 1988 and which is contingent upon enactment  
14 of authorizing legislation shall be binding and enforceable.  
15 (Source: P.A. 96-609, eff. 8-24-09.)

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