

BOARD ACTION REQUEST FORM

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SECTION 1: PURPOSE

The BOARD ACTION REQUEST FORM is designed to 1) enhance the orderly and efficient conduct of Committee and Board meetings; 2) serve as prior notice to all interested parties; 3) aid the Committee Chairs in meeting preparation; 4) provide the Departments with a mechanism for formal communication with the Board; and 5) aid in the creation of the official record of the meeting.

To request an item be added to a committee agenda, submit the completed FORM and all supporting documentation to the applicable Committee Chair for consideration at least 5 days prior to the meeting date/time.

SECTION 2: OVERVIEW				
Subject:				
To Committee(s):				
Action Requested (Select One):	Motion	Resolution	Ordinance	Contract Approval
Executive Session YES NO 5	ILCS 120/2(c)	Exception:		
Requestor's Recommended Action:				
SECTION 3: PROPOSAL				
Describe the action requested, including re	elevant backgr	ound information, ap	plicable statutory r	eferences, potential impact
to the County and/or any other departmen	nts. and the pro	oposed implementation	on timeline. Attach	additional pages if needed.
	•			
SECTION 4: FINANCIAL IMPACT				
Provide specific financial details including i	revenue or exp	enses associated with	h the request and if	this is a one-time or
recurring expense. If this is an unanticipate	ed (unbudgete	d) expense, explain th	ne catalyst for the re	equest. Attach relevant
documents such as revenue/expense proje	ctions or vend	or bids/quotes.		
		•		
Budgetary Status (check all that apply	y):	Cost of Proposed	Action:	
This action has no budgetary implicat	ions.			
Funds are available in this FY budget.	Line-item Des	scription/Number		
Funds are not budgeted in this FY. Pr	oposed fundir	ng source:		
If approved, funds will be requested f	for this action	in next year's budget.	i	
This action will bring in additional rev	venue of	Line-it	em	
This action will reduce expenditures	and/or be bud	get neutral.		



Bill Text: IL HB4512 | 2023-2024 | 103rd General Assembly | Introduced | Illinois House Bill 4512

Bill Title: Amends the Property Tax Code. Provides that, in counties with less than 3,000,000 inhabitants, the assessment list may be posted on the chief county assessment officer's website.

Spectrum: Partisan Bill (Democrat 1-0)

Status: (Introduced) 2024-01-31 - Referred to Rules Committee [HB4512 Detail]

Download: Illinois-2023-HB4512-Introduced.html

103RD GENERAL ASSEMBLY State of Illinois 2023 and 2024 HB4512

Introduced, by Rep. Cyril Nichols

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-10

Amends the Property Tax Code. Provides that, in counties with less than 3,000,000 inhabitants, the assessment list may be posted on the chief county assessment officer's website.

LRB103 34757 HLH 64607

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A BILL FOR

HB4512

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- 1 AN ACT concerning revenue.
- 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 12-10 as follows:
- 6 (35 ILCS 200/12-10)
- 7 Sec. 12-10. Publication of assessments; counties of less
- 8 than 3,000,000. In counties with less than 3,000,000

- 9 inhabitants, as soon as the chief county assessment officer
- 10 has completed the assessment in the county or in the
- assessment district, he or she shall, in each year of a general
- assessment, publish for the county or assessment
 district a
- complete list of the assessment, by townships if so organized.
- 14 In years other than years of a general assessment, the chief
- 15 county assessment officer shall publish a list of property for
- 16 which assessments have been added or changed since the
- 17 preceding assessment, together with the amounts of the
- assessments, except that publication of individual assessment
- 19 changes shall not be required if the changes result from
- 20 $\ \ \,$ equalization by the supervisor of assessments under Section
- 9-210, or Section 10-200, in which case the list shall include
- 22 a general statement indicating that assessments have been
- changed because of the application of an equalization factor

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- and shall set forth the percentage of increase or decrease $^{\circ}$
- $_{\rm 2}$ $_{\rm on~or}$ represented by the factor. The publication shall be made
- public newspaper or newspapers published in the county or
- 5 posted on the chief county assessment officer's website.
- 6 every township or assessment district in which there is
- 8 the publication is not posted on the chief county assessment
- 9 officer's website, the list of that township shall be
- 10 published in one of the newspapers.
- 11 At the top of the list of assessments there shall be a
- notice in substantially the following form printed in type no
- 13 smaller than eleven point:
- 14 "NOTICE TO TAXPAYERS

- 15 Median Level of Assessment--(insert here the median level
- of assessment for the assessment district)
- $_{
 m 17}$ Your property is to be assessed at the above listed median
- 18 level of assessment for the assessment district. You may check
- 19 the accuracy of your assessment by dividing your assessment by
- $_{20}$ the median level of assessment. The resulting value should
- 21 equal the estimated fair cash value of your property. If the
- $^{\rm 22}$ $^{\rm resulting}$ value is greater than the estimated fair cash value
- of your property, you may be over-assessed. If the resulting
- value is less than the fair cash value of your property, you
- 25 may be under-assessed. You may appeal your assessment to the
- 26 Board of Review."

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- $\begin{array}{c} {\bf 1} & \quad \text{The notice published under this Section shall also} \\ {\bf include} & \quad \end{array}$
- 2 the following:
- 3 (1) A statement advising the taxpayer that assessments
- 4 of property, other than farm land and coal, are required
- 5 by law to be assessed at 33 1/3% of fair market value.
- 6 (2) The name, address, phone number, office hours,
- 7 and, if one exists, the website address of the assessor.
- 8 (3) A statement advising the taxpayer of the steps to
- $_{
 m 9}$ follow if the taxpayer believes the full fair market value
- of the property is incorrect or believes the assessment is
- 11 not uniform with other comparable properties in the same
- 12 neighborhood. The statement shall also (i) advise all
- 13 taxpayers to contact the township assessor's office, in
- 14 those counties under township organization, first to
- 15 review the assessment, (ii) advise all taxpayers to file
- 16 an appeal with the board of review if not satisfied with
- 17 the assessor review, and (iii) give the phone number to
- call for a copy of the board of review rules; if the
- 19 of Review maintains a web site, the notice must also
- 20 include the address of the website where the Board of

- 21 Review rules can be viewed.
- 22 (4) A statement advising the taxpayer that there is a
- 23 deadline date for filing an appeal with the board of
- 24 review and indicating that deadline date (30 days
- 25 following the scheduled publication date).
- 26 (5) A brief explanation of the relationship between

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Illinois State Association of Counties **POSITION STATEMENT**

Date: January 1, 2024

WEBSITE POSTING OF PROPERTY ASSESSMENTS

SUPPORT

Public transparency is an important responsibility for local governments seeking to establish trust with their constituents. Local governments are presently mandated to comply with a myriad of reporting requirements intended to foster transparency. An independent review of Illinois laws identified more than 500 statutory requirements to disclose more than 700 separate pieces of information. More than half of these existing reporting requirements involve publishing information in newspapers despite their general decline in circulation.

Current Law:

In general assessment years, counties must post a list of all property assessments in a newspaper of general circulation within the county. In the years between general assessments, counties are mandated to publish in a newspaper a list of only those real property assessments that have been changed.

Proposed Change:

The General Assembly and Governor should amend the law to allow county governments to meet property assessment publication mandate by either publishing the information on a county website or in a newspaper of general circulation in the county. Allowing counties to fulfill the publication mandate on their website would save taxpayers thousands of dollars annually.

ALLOW COUNTIES TO FULFILL THE PROPERTY ASSESSMENT PUBLICATION MANDATE BY POSTING THE INFORMATION ON THE INTERNET.