ILLINOIS COUNTY CLERKS' OFFICIAL PROPERTY TAX MANUAL

2017 EDITION

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SECTION 1

ILLINOIS COUNTY CLERKS'
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OVERVIEW AND TIMETABLE

The Property Tax is the largest single tax in Illinois and is a major source of revenue for local government taxing districts.

When Illinois became a State in 1818, the Illinois Constitution allowed the state and local taxing districts to tax property in direct proportion to its value. From 1818 to 1930, amendments to the constitution provided the State with various powers and authorities concerning property tax. The Revenue Act of 1872 gave Illinois final authority for setting valuations. The last year the State of Illinois imposed real estate taxes was 1930. Since then property tax has been imposed by local government taxing districts only. Only real property is taxed in Illinois.

The Department of Revenue in Springfield serves as the tax collection agency and issues guidelines for the state government and local governments, determines equalization factors, approves exemptions, assesses railroad, pollution control property, and low sulfur dioxide emission coal fueled devices, and provides technical assistance to local assessing officials. Regional Water Treatment Facilities are certified as such by the Director of Natural Resources and assessed by the Department of Revenue.
(35 ILCS 200/11)

The definition of "Property Tax" is a tax based on a property's value. It is sometimes called an "ad valorem" tax meaning "according to value". Property Tax is a local tax imposed by local government taxing districts (e.g. school districts, municipalities, townships and counties) and administered by local officials (e.g. township assessors, chief county assessment officers, local board of review, county clerks and county collectors. Property taxes are collected and distributed at the local level.

Property can be divided into two classes – real and personal.
1. Real property is land and anything permanently attached to the land (buildings and fixtures permanently or constructively attached to a building).
2. Personal property is all property which is not real property (automobiles, livestock, money and furniture)

Only real property is taxed in Illinois. The 1970 Illinois Constitution directed the legislature to abolish personal property taxes and replace the revenue lost by local government taxing districts, including school districts. Corporations, partnerships, limited partnerships, joint ventures, and similar entities continued to pay taxes on

personal property until 1979. These business entities now pay a “replacement tax” on income and invested capital to the state, who then distributes these monies to the local government taxing districts in proportion to the amount received from the personal property tax for the 1977 tax year (1976 for Cook County).

The definition of “replacement taxes” are: revenues collected by the state of Illinois and paid to local governments to replace money lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. For more information on replacement taxes: http://www.revenue.state.il.us/LocalGovernment/Overview/HowDisbursed/replacement.htm.

2 YEAR PROPERTY TAX CYCLE

FIRST YEAR ASSESSMENT AND LEVY

ASSESSMENT OFFICIALS
TOWNSHIP ASSESSOR
SUPERVISOR OF ASSESSMENTS
BOARD OF REVIEW
STATE PTAB
STATE DOR

ASSESSMENT PROCESS
INITIAL ASSESSMENT
LOCAL REVIEW
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TAXPAYER NOTIFICATION
APPEALS
INTER-COUNTY EQUALIZATION
EXEMPTIONS
NET EQUALIZED VALUATIONS

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TAX DISTRICT OFFICIALS
TAX DISTRICT VOTERS

BUDGET / LEVY PROCESS
BUDGET PREPARATION
PUBLIC BUDGET HEARING
TRUTH IN TAXATION NOTICE AND HEARING
TAX LEVY HEARING
LEVY ADOPTION
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BOND LEVY FILINGS

VALUATION BASE

TAX REQUEST

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APPLICATION FOR JUDGEMENT
TAX SALE AUCTION
JUDGEMENT BOOKS AND CERTIFICATES
SOLD AND FORFEITED PARCELS
DISTRIBUTE PROCEEDS

COUNTY COLLECTOR AND COUNTY CLERK

Generally, the property tax cycle is a two-year cycle. During the first year, property is assigned a value that reflects its value as of January 1 of that year by the assessment officials. At the same time taxing districts vote on budgets and levies for their expected taxes. During the second year, the tax bills are calculated and mailed and payments are distributed to local taxing districts.

This two-year cycle can be divided into six steps: (taken from "The Illinois Property Tax System" published by Illinois Department of Revenue).

1. Assessment ~ All property is discovered, listed, and appraised so that values for property tax purposes can be determined. Local assessing officials determine most property values; the local county board of review and the Illinois Department of Revenue also has some assessment responsibilities. The chief county assessment officer ensures that assessment levels are uniform and at the legal assessment level by applying a uniform percentage increase or decrease to all assessments in the jurisdiction.

2. Review of assessment decisions ~ County boards of review determine whether local assessing officials have calculated assessed values correctly, equalize assessments within the county, assess any property that was omitted, decide if homestead exemptions should be granted, and review non-homestead exemption applications. Property owners and local taxing districts may appeal unfair assessments to their local county boards of review and, if the owner is dissatisfied with the board's decision, the State Property Tax Appeal Board or circuit court.

3. State equalization ~ The Illinois Department of Revenue equalizes assessments among counties and issues a state equalization factor for each county and apportionment percentages if needed.

4. Levy ~ Taxing districts determine the amount of revenues that they need to raise from property taxes, hold any required public Truth-in-Taxation hearings, and certify levies to the county clerk.

5. Extension ~ The county clerk applies the state equalization factor, calculates the tax rate needed to produce the amount of revenues each taxing district may levy legally, spreads the levy among the properties in a taxing district according to their equalized assessed values so that tax bills can be computed, abates taxes as directed by taxing districts, and prepares books for the county collector.

6. Collection and distribution ~ The county collector prepares tax bills, receives property tax payments from property owners, distributes taxes to the local government taxing districts who levied them, and administers sales of liens on real estate parcels due to nonpayment of taxes.
For farm property, a certification and review procedure is initiated more than nine months before the assessment begins.

Illinois State Statutes specify requirements and completion dates for each county office involved in the Tax Cycle even though few counties are able to consistently meet the schedule. Frequently, the County Clerk, second behind the Chief County Assessment Officer and in advance of the Treasurer, is expected to make up "lost time". Given conditions beyond the Clerk's control, pressure, deadlines and "too little time" are common during the extension process.

As noted in this section, the deadlines carry the force of law during the extension process, but the production of accurate rates overrides the possible benefits of early or "on-time" real estate tax bills. The checklist on page 1-9 provides a basic outline for the completion of the County Clerk's obligations. Further, the Tax Manual Committee recommends that all Clerks document procedures and unusual circumstances that occur during the tax extension process by compiling one documentation source for future reference. Many steps in the extension process are completed only once each year. This makes step-by-step documentation or a reference source essential. The state statutes listed here are not all inclusive. Chapter 35 of the Illinois Complied Statutes (the Revenue Code) is the source for the Clerk's tax extension process.

ASSESSMENT LISTS / BOOKS (35 ILCS 200/9-100)
Illinois State Statutes mandate that: Before January 1 in each year of the general assessment, each County Clerk shall make up the list of property to be assessed for taxes for the townships or taxing districts in the county, in books for that purpose. Annually, before January 1, he or she shall make up lists of properties which are taxable, or which become taxable for the first time, and which are not already listed, and make up lists of properties, which have been subdivided and not listed by the proper description. The County Clerk shall enter in the proper column, opposite the respective parcels, the name of the owner, or other such persons, so far as he is able to ascertain the names. The lists shall contain columns to show the number of acres or lots improved, and the assessed value; the assessed value of improvements; the total value; and other information as may be required. The County Clerk shall also have prepared and ready for delivery all blanks necessary in the assessment of property, and shall deliver those blanks to the assessors along with the assessment books or lists. The books or lists may be completed and delivered by townships or taxing districts without waiting for the completion of all the books or lists, but all assessment books or lists shall be delivered by the County Clerk to the Chief County Assessment Officer on or before January 1. The books or lists shall be made in duplicate.

In most Illinois counties, the Supervisor of Assessments prepares the above "lists" on the computer. The timetables listed in the statute vary from county to county.

If the Board of Review, in any county under township organization with less than 3,000,000 inhabitants, fails to complete its work for the assessment year by the next January 1, the Supervisor of Assessments shall issue workbooks to the township assessors until the Board of Review completes its work. (35 ILCS 200/9-235)

TENTATIVE STATE MULTIPLIER (35 ILCS 200/17-15)
The Department of Revenue shall forward to the County Clerk of each county in each year its estimate of the percentage to be added to or deducted from the aggregate of

the locally assessed property in that county, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200. (Farmland and Coal). Such estimate (multiplier) shall be forwarded by the Department to the County Clerk of any County within 15 days after the Chief County Assessment Officer files with the Department a tentative abstract of the assessments of the locally assessed property in the county, as finally revised.

(35-ILCS 200/17-20) Within 30 days after the conclusion of the hearing on the tentative equalization factor, the Department shall mail to the County Clerk, by certified mail, its determination with respect to such estimated percentage to be added to or deducted from the aggregate assessment. The County Clerk provides this information to the Chief County Assessment Officer. The amendment made by P.A. 77-714 does not apply in any county, which elects a county assessor.

FINAL ABSTRACT OF ASSESSMENTS (PTAX 260A) (35 ILCS 200/9-250)
Annually, upon receipt of the assessment books from the Board of Review, each County Clerk shall make out and, within 30 days, transmit to the Department, on forms provided or approved by the Department, a final abstract of the assessment of property. The values to be given in the abstracts shall be the assessed valuations. (Source: 86 ILL Adm. Code 110.125 (b)(3))

(35 ILCS 200/16-90) In counties with less than 3,000,000 inhabitants, when the books are completed, the Board of Review shall deliver one set of the books to the County Clerk, who shall file it in his or her office; and one set to the Chief County Assessment Officer. All of the books shall be public records. All assessors' books shall be retained for a period of 5 years, after which the County Board may order the officer having custody of the books to dispose of them and to certify that fact, when completed to the County Board. The assessment completed by the Board of Review and certified to the County Clerk, as equalized (by the multiplier), shall be the assessment upon which the County Clerk shall extend the taxes of that year.

CERTIFICATION OF FINAL MULTIPLIER (35 ILCS 200/17-30, 17-35)
When the Department has completed its equalization of assessments in each year, it shall certify to the County Clerks the percentage determined to be added to or deducted from the listed or assessed valuation of property in the counties or townships as returned by the County Clerk. (Source: P.A. 91-555, eff. 1-1-00.)

The Department shall certify to the County Clerk of the proper counties the assessments made by it on certified pollution control facilities, low sulfur dioxide emission coal fueled devices and on property owned or used by railroad companies operating within this state, along with the distribution of those railroad assessments among the respective taxing districts within the counties. (Source: P.A. 91-555, eff. 1-1- 00.)

COUNTY CLERK'S APPLICATION OF FINAL MULTIPLIER (35 ILCS 200/18-40)
Each County Clerk shall apply the percentages (final multiplier) certified by the Department of Revenue and enter the equalized assessed valuations in the columns provided for that purpose. The percentages certified by the Department shall be applied

to the assessed valuation of property, as corrected and equalized by the Board of Review, Board of Appeals, or local assessment officers. In all cases of extension of valuations where the equalized valuations are fractional, the Clerk shall reject all fractions that fall below $ .50. Fractions of $ .50 or more shall be extended as $1. If the equalized assessed value of any property is less than $150 for an assessment year, the County Clerk may declare the imposition and collection of all tax for that year to be extended on the parcel to be unfeasible and canceled. No tax shall be extended or collected on the parcel for that year and the parcel shall not be sold for delinquent taxes. Application of the final multiplier produces the final equalized assessed valuation not the final taxable equalized assessed valuation since exemptions have not yet been removed.)

While these functions are generally computerized (in most Illinois counties) full compliance responsibilities remain with the County Clerk.

COLLECTORS' BOOKS (35 ILCS 200/18-25; 18-30; 18-35 and 18-40)
The County Clerk shall annually make out books for the collector, and correct lists of taxable property as assessed and equalized. In counties not under township organization, the collector's books shall be made up by congressional townships; but fractional townships may be added to full townships, at the discretion of the County Board. In counties under township organization, the books shall correspond with the organized townships. Separate books may be made for the collection of taxes within the corporate limits of cities, incorporated towns and villages. These books shall be in addition to the tax book provided for in State Statutes, for the use of County Collectors, for collecting taxes against railroad property. (Source: Laws 1939, p. 886; P.A. 88-455.)

POLLUTION CONTROL FACILITIES (35 ILCS 200/Art. 11 Division 1)
It is the policy of this state that pollution control facilities should be valued at 33.33% of the fair cash value of their economic productivity to their owners. For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department. "Pollution control facilities" means any system, method, construction, device or appliance appurtenant thereto, or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of (a) eliminating, preventing, or reducing air or water pollution, as the terms "air pollution" and "water pollution" are defined in the Environmental Protection Act; or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property. The values calculated by the Department of Revenue are certified to County Clerks who shall extend taxes against those values. (Source: P.A. 83-121; 88-455;)

LOW SULFUR DIOXIDE EMISSION COAL FUELED DEVICES (35 ILCS 200/Art. 11 Division 2)
"Low sulfur dioxide emission coal fueled devices" means any device used or intended for the purpose of burning, combusting or converting locally available coal in a manner which eliminates or significantly reduces the need for additional sulfur abatement that

would otherwise be required under State or Federal air emission standards. They should be valued at 33.33% of their fair cash value. The values calculated by the Department of Revenue are certified to County Clerks who shall extend taxes against those values.

RAILROAD ASSESSMENTS (35 ILCS 200/Art. 11 Division 3)
The Department of Revenue shall assess all property owned or used by railroad companies operating within this state, as of January 1 annually, except property found by the Department to be non-carrier real estate. “Non-carrier real estate” means all land, and improvements on that land, not situated on the right of way of the railroad and not used as operating property. “Operating property” means all tracks and right of way, all structures and improvements on that right of way, all rights and franchises, all rolling stock and car equipment, and all other property, real or personal, tangible or intangible connected with or used in the operation of the railroad including real estate contiguous to railroad right of way or station grounds held for reasonable expansion or future development.

Where a railroad company holds taxable operating property in a taxing district, and owns or uses no tracks, or track rights in that district, the property shall be taxed in the taxing district. The Department shall distribute the equalized assessed value of the taxable property of every railroad company (other than non-carrier real estate), when determined as prescribed in Section 11-80, to the respective taxing districts entitled to it and shall certify the same to the County Clerks of the respective counties, who shall extend taxes against those values the same as against other property in the taxing districts. (35 ILCS 200/11-110)

The County Clerk shall procure, at the expense of the county, a record book in a form prescribed by the Department, in which to enter railroad property as listed for taxation, and shall enter the valuations assessed, corrected and equalized in the manner provided by law. The County Clerk shall extend all the taxes for which the property is liable against its equalized assessed value. At the time fixed by law for delivering tax books to the County Collector, the Clerk shall attach a warrant, under his or her seal of office, and deliver the book to the County Collector. The County Collector shall collect the taxes charged against railroad property, and pay over and account for the taxes in the manner provided in other cases. The book shall be returned by the Collector and filed in the office of the County Clerk. The taxes on all railroad property shall be extended as on other property, and shall be subject to the same penalties, dates of payment and methods of enforcement as other property taxes. (35 ILCS 200/9-110)

REGIONAL WATER TREATMENT FACILITIES (35 ILCS 200/Art. 11 Division 4)
“Water treatment facility” means a plant or facility whose primary function is to treat raw water and to produce potable water for distribution, together with all other real and personal property reasonable necessary to collect, treat, or distribute the water.

It is the policy of this state to ensure and encourage the available of safe potable water for our cities, villages, towns, and rural residents. A qualifying water treatment facility shall be certified as such by the Director of Natural Resources and shall be assessed by the Department of Revenue. The valuation policy for qualifying water treatment facilities shall be valued for purposes of computing the assessed valuation on the basis of 33 1/3% of the fair cash value. (Source: P.A. 92-278, eff. 1-1-2002.)

PROPERTY TAX APPEAL BOARD DECISIONS (PTAB 610's) 35 ILCS 200/16-15
Property Tax Appeal Board decisions are mailed to the County Clerk when final and should be retained by the office. Each County Clerk shall compile final adjustments made during the preceding calendar year by the State Property Tax Appeal Board to the aggregate assessed value of a school district for which such adjustments are greater than $250,000 or 2% of the aggregate assessed value of a school district, whichever is less, and report that information to the Department on PTAX 610. By July 1 annually, the Department shall transmit the adjusted assessments reported since the prior July 1 to the Illinois State Board of Education for purposes of calculating the amount of State aid to be apportioned to the various school districts under the School Code. (Source: P.A. 86-237; 88-455)

EQUALIZATION 86 ILL Adm. Code 110.175 (a) (35 ILCS 200/18-40)
Assessment levels must be uniform. Illinois statutes require that the assessed value of non-farm property equal 33 1/3 percent of its market value (except for Cook County). However, assessment levels may vary from the statutory 33 1/3 percent within an assessment jurisdiction, between assessment jurisdictions within a county, and between counties.

These differences occur for several reasons including the large number of local assessing officials who have different opinions about value, and the inherent difficulties of the assessment process (e.g., pressures to keep assessments low, lack of time and resources to do a thorough job, ministerial errors, outdated valuations, and changes in economic conditions). In Cook County, assessed values vary because of the county classification ordinance. (Source: "The Illinois Property Tax System" compiled by Department of Revenue)

RATE CALCULATION (35 ILCS 200/18-45)
Each County Clerk shall estimate and determine the rate per cent upon the equalized assessed valuation for the levy year of the property in the county's taxing districts and special service areas, as established under Article VII of the Illinois Constitution, so that the rate will produce, within the proper divisions of that county, not less than the net amount that will be required by the County Board or certified to the County Clerk according to law. Source: P.A. 90-320, eff. 1-1-98.) Please reference Sections on Calculation of Tax Rates and PTELL.

EXTENSIONS UPON EQUALIZED ASSESSMENT OF CURRENT LEVY YEAR (35 ILCS 200/18-140)
All taxes shall be extended by each county clerk upon the valuation produced by the equalization and assessment of property by the Department for the levy year. In the computation of rates, a fraction of a mill shall be extended as the next higher mill. Rates may be calculated beyond 3 decimal points to allow the extension to be as close to the levy requested as possible. Each installment of taxes shall be extended in a separate column. Installments shall be equal and as to each installment a fraction of a cent shall be extended as one cent. (Source: P.A. 98-863, eff. 8-8-14.)

REPORTS/ABSTRACTS TO BE FILED WITH THE DEPARTMENT OF REVENUE (86 ILL Adm Code 110.125 (b) (3))

County Clerks shall transmit annually to the Department of Revenue the following statements within 30 days after the date when the collector's books are completed:

· Summary abstracts of valuations, levies, rates and extensions of taxes in their respective counties on Form No. PTAX-250.

· Abstracts of valuation, levies, rates and extensions of taxes for tax districts in their respective counties on Form Nos. PTAX-251, PTAX-252, PTAX-253 and PTAX-254.

· Abstract of aggregate tax increment equalized assessed valuation (current EAV less the initial EAV of the area), rates, extensions, initial equalized assessed valuation, tax increment financing extension that is based on parcel by parcel distribution and names of taxing districts in Tax Increment Allocation Financing Redevelopment Project Area, on Form No. PTAX-251-TIF.

· Abstracts of abatements, number and types of parcels and taxing districts for general abatements of taxes on Form No. PTAX-255-TA.

· Abstracts of valuations removed from rate calculation, rates, amount of taxes abated, number and types of parcels and taxing districts for enterprise zones on Form No. PTAX-255-EZA.

· Report of the names of new taxing districts in the county, the name of the home county for each new taxing district and the names of any overlapping counties for each new district on Form No. PTAX-256.

County clerks shall also transmit to the Department the following statements:

· Abstracts of property assessments in their respective counties within 30 days after receipt of assessment books from a Board of Review or Board of Appeals on Form No. PTAX-260-A.

· The creation of new and the dissolution of old taxing districts and all changes in boundaries of existing districts shall be reported within 30 days after any such creation, dissolution or change becoming effective on Form No. PTAX-270.

· Report of original equalized assessed valuations and equalized assessed valuation changes for school districts due to Property Tax Appeal Board decisions on Form No. PTAX-610 by April 30.

· Report of any alterations to the taxing districts that make up each aggregate rate within the county as identified on the aggregate listing on the Department's PTA 205-10 report.

· In counties with 3,000,000 or more inhabitants, an annual list of the additional equalized assessed valuation loss to schools due to the increase in the amount of the Senior Citizens Homestead Exemption and the General Homestead Exemption as required by 105 ILCS 5/18-8 by April 1.

· Within 30 days after receipt of a request by the Department, certification of the portion of prior year equalized assessed values of overlapping taxing districts in each township on Form No. PTAX-292.

ABSTRACT OF ASSESSMENTS AND EXTENSIONS (35 ILCS 200/18-255)
When the Collector's books are completed, the County Clerk shall make a complete statement of the assessment and extensions, in conformity to the instructions of the Department. The Clerk shall certify the statement to the Department (PTAX 250 Series). (Source: Laws 1943, vol. 1, p.1136; P.A. 88-455.)

RAILROAD BOOKS TO COLLECTOR (35 ILCS 200/18-270)
County Clerks shall deliver the books for the collection of taxes and the books for the collection of taxes charged against railroad property to the duly qualified county or township collectors on or before December 31 annually, or as soon as practicable. Each collector shall receive the books as soon as he or she is qualified. (Source: P.A. 76- 2254; 88-455.)

DELINQUENT TAXES (35 ILCS 200/21-15)
Except as otherwise provided in this Section or Section 21-40, all property upon which the first installment of taxes remains unpaid on June 1 annually shall be deemed delinquent and shall bear interest after June 1 at the rate of 1 ½ % per month or portion thereof. All Property, upon which the second installment of taxes remains due and unpaid on September 1 annually, shall be deemed delinquent and shall bear interest after September 1 at the same interest rate. All interest collected shall be paid into the general fund of the county.

In many Illinois counties, the first and second installment payments fall due on dates that differ from the State mandated statutes. The deciding factor is when the taxpayer receives the Real Estate Tax bills. (Source: P.A. 93-560, eff. 8-20-03; 94-312, eff. 7-25- 05.)

TIME OF APPLYING FOR JUDGMENT (35 ILCS 200/21-30)
Except as otherwise provided in this Section or by ordinance or resolution enacted under subsection (c) of Section 21-40, in any county with fewer than 3,000,000 inhabitants, all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be made within 90 days after the second installment due date. In Cook County, all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be made by July 1, 2011 for tax year 2009, by July 1, 2012 for tax year 2010, by July 1, 2013 for tax year 2011, by July 1, 2014 for tax year 2012, and within 90 days after the second installment due date for tax year 2013 and each tax year thereafter. In those counties which have adopted an ordinance under Section 21-40, the application for judgment and order of sale for delinquent taxes shall be made in December. In the 10 years next following the

completion of a general reassessment of property in any county with 3,000,000 or more inhabitants, made under an order of the Department, applications for judgment and order of sale shall be made as soon as may be and on the day specified in the advertisement required by Section 21-110 and 21-115. If for any cause the court is not held on the day specified, the cause shall stand continued, and it shall be unnecessary to re-advertise the list or notice.

Within 30 days after the day specified for the application for judgment the court shall hear and determine the matter. If judgment is rendered, the sale shall begin on the date within 5 business days specified in the notice as provided in Section 21-115. If the collector is prevented from advertising and obtaining judgment within the time periods specified by this Section, the collector may obtain judgment at any time thereafter; but if the failure arises by the county collector's not complying with any of the requirements of this Code, he or she shall be held on his or her official bond for the full amount of all taxes and special assessments charged against him or her. Any failure on the part of the county collector shall not be allowed as a valid objection to the collection of any tax or assessment, or to entry of a judgment against any delinquent properties included in the application of the county collector.

APPLICATION FOR JUDGEMENT (35 ILCS 200/21-150)
Except as otherwise provided in this Section or by ordinance or resolution enacted under subsection (c) of Section 21-40, all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be made within 90 days after the second installment due date. In Cook County, all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be made by July 1, 2011 for tax year 2009 and within 90 days after the second installment due date for tax year 2010 and each tax year thereafter. In those counties, which have adopted an ordinance under Section 21-40, the application for judgment and order of sale for delinquent taxes shall be made in December.

Within 30 days after the day specified for the application for judgment the court shall hear and determine the matter. If judgment is rendered, the sale shall begin on the date within 5 business days specified in the notice as provided in Section 21-115. If the collector is prevented from advertising and obtaining judgment within 90 days after the second installment due date, the collector may obtain judgment at any time thereafter; but if the failure arises by the county collector's not complying with any of the requirements of this Code, he or she shall be held on his or her official bond for the full amount of all taxes and special assessments charged against him or her. In Cook County, if the collector is prevented from advertising and obtaining judgment by July 1, 2011 for tax year 2009, or within 90 days after the second installment due date for tax year 2010 and each tax year thereafter, the collector may obtain judgment at any time thereafter, but if the failure arises by the county collector's not complying with any of the requirements of this Code, then the county collector shall be held on his or her official bond for the full amount of all taxes and special assessments charged against him or her. Any failure on the part of the county collector shall not be allowed as a valid objection to the collection of any tax or assessment, or to entry of a judgment against any delinquent properties included in the application of the county collector.

SALE OF DELINQUENT TAXES (35 ILCS 200/21-205)
Please reference the Section of the Official Tax Manual, which deals with the Sale of Delinquent Taxes.

County Clerk's Tax Cycle Timetable

The following timetable lists the procedures and offices involved in the tax cycle. The dates listed are approximate. Circumstances beyond the Clerk's control can occur which will cause the tax cycle to be delayed. See specific sections in your tax manual for details about each of the Clerk's responsibilities. The sections are noted in italics.

APPROX. DATE	PROCEDURE	RESPONSIBLE OFFICE
Sept.-Dec.	Assessment hearings	Board of Review
Sept.-Dec.	Tentative Abstract of Assessments certified to Dept. of Revenue on PTAX 280-A	Supervisor of Assessments
Dec.-Jan.	Verify current tax year levies and maximum rates with taxing districts. *(Section 3)*	County Clerk
January	Deliver assessment books to Supervisor of Assessments *(Section 2)*	County Clerk
Jan.-Feb.	Tentative multiplier certified to County Clerk.	Dept. of Revenue
Jan.-Feb.	Certification of Pollution Control Facilities, Low Sulfur Dioxide Emission Coal Fueled Devices and Railroad Assessments to County Clerk.	Dept. of Revenue
Jan.-Feb.	Balance drainage district's maintenance assessments. *(Section 11)*	County Clerk
Jan.-Dec.	Process tax code changes due to annexations & certify to Dept. of Revenue on PTAX 270. *(Section 17)*	County Clerk
Jan.-Dec.	Process parcel changes due to subdivisions. *(Section 2)*	County Clerk
Jan.-Feb.	Compile mobile home information for tax bills. *(Section 18)*	County Clerk
Feb.-March	Process Enterprise Zone parcels. *(Section 6)*	Board of Review & County Clerk
Feb.-March	Process Tax Increment Financing parcels. *(Section 7)*	County Clerk
Feb.-March	Review & equalize assessments	Board of Review
Feb.-March	Final Assessment Abstract certified to Dept. of Revenue on PTAX 260-A. *(Sections 2 & 19)*	County Clerk
March-April	Final state multiplier certified to County Clerk.	Dept. of Revenue
March-April	Apply multiplier to real estate parcels. *(Section 2)*	County Clerk
March	Mail mobile home tax bills (unless combined with real estate bills).	Treasurer
March-Nov.	Collect mobile home tax payments.	Treasurer

March-April	Process assessment reductions --Homestead, Senior Citizen, Senior Freeze, Homestead Improvement, Disabled Veterans, Fraternal, Historical & etc. *(Section 2)*	Board of Review & County Clerk
March	Request assessments from overlapping counties. *(Sections 2 & 8)*	County Clerk
March-April	Compile assessments for all taxing districts. *(Section 2)*	County Clerk
April	Calculate Tax Rates & verify them with taxing districts. *(Section 8)*	County Clerk
April-May	Extend taxes. *(Section 10)*	County Clerk
April	Prepare Collector Books. *(Section 2 & 10)*	County Clerk
April-Dec.	Budgets, annual financial reports, audits, tax levies, certifications, & etc. filed with the County Clerk. *(Section 3)*	Taxing Districts
April -May	Prepare & mail tax bills.	Treasurer
May-June	Certify Abstract of Levies, Valuations & Extensions to Dept. of Revenue on PTAX 250 series abstracts. *(Sections 2 & 19)*	County Clerk
May-Nov.	Collect tax payments & distribute money.	Treasurer
May-Nov.	Re-calculate tax bills affected by certificates of error. *(Sections 2 & 12)*	County Clerk
October	Notify taxpayers by certified mail and publication of delinquent real estate taxes and delinquent mobile home taxes.	Treasurer
Oct.-Nov.	Apply for judgment for delinquent real estate and mobile home taxes.	Treasurer/ State's Attorney
Oct.-Nov.	Sale of delinquent real estate and mobile home taxes. *(Section 13)*	Treasurer & County Clerk
Oct.-Nov.	Scavenger Sales & Forfeitures. *(Sections 14 & 16)*	Treasurer & County Clerk
November	Notify taxing districts of tax objections. *(Sections 2 & 12)*	County Clerk
December	Last Tuesday of December is deadline for taxing districts to file tax levies for the upcoming tax year with County Clerk. *(Section 3)*	Taxing Districts
December	Final settlement of taxes paid.	Treasurer

SECTION 2

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
2017 EDITION

DUTIES OF THE COUNTY CLERK IN THE ASSESSMENT CYCLE

Two components necessary to extend property taxes are equalized assessed values and taxing bodies' certified levies. Although the Chief County Assessment Officer bears the bulk of assessment responsibilities, the County Clerk is charged with certain duties and should, therefore, possess an overall understanding of the process. An excellent and highly recommended source of information is the Department of Revenue's publication "Illinois Property Tax System". All Clerks and Tax Extenders are encouraged to read this booklet for an in-depth explanation of this complex procedure.

At this point in the Property Tax Cycle, the responsibility is being passed from the Chief County Assessment Officer to the County Clerk. Contained within the baton is one component (the assessed value of each parcel) necessary to calculate and extend tax rates. The Clerk's most important responsibility in the assessment process is the establishment and maintenance of individual taxing districts' aggregate values. The Chief County Assessment Officer deals with property values on an individual parcel basis. The County Clerk groups parcels according to the taxing authority of governmental bodies and forms Tax Codes. Taxing district boundaries are not necessarily coterminous. A school district may, for example, include two or more municipalities and several townships. A special district might include only a portion of a municipality. All parcels subject to taxation by exactly the same set of taxing bodies are called a tax code area. The County Clerk adds up the tax rates for the taxing districts in each tax code area and that sum is the tax code area's aggregate tax rate. The tax rate, which a taxpayer receives on his or her bill, is the aggregate tax rate applicable to his or her property (e.g. the sum of a county rate, a township rate, a school district rate and perhaps a municipal rate and rates for special districts). Annexations, disconnections, consolidations and Tax Increment Financing Districts are some factors, which alter a parcel's Tax Code. Other County Clerk duties, including the application of exemptions, are detailed in this section.

PROPERTY TAX LIABILITY (35 ILCS 200/9-175)
The owner of property on January 1 in any year shall be liable for the taxes of that year, except that when coal has been separated from the land by deed or lease, the owner or lessee of the coal shall be liable for the taxes on the coal in the year of first production and each year thereafter until production ceases. Subject to the provisions of Section 20-210 for payment of current taxes on a specified part or undivided share of property, in all cases of property having more than one owner as of January 1 of any year, each owner is liable jointly and severally in any action under Section 21-440 for all taxes of that year.

CHANGE IN OWNERSHIP (35 ILCS 200/8-10)
If you are a Clerk/Recorder, you must submit a conveyance of property report (PTAX 202) to the Department of Revenue for any changes in ownership by real estate transfers. You will also submit your PTAX forms to the Assessor on a monthly basis. By completing these processes, correct ownership will be transferred in the tax system for tax extension.

ASSESSMENT AND COLLECTION BOOKS PROVIDED BY COUNTY CLERK (35 ILCS 200/9-90)
The County Clerk shall procure all necessary books and blanks required by this Code to be used in the assessment of property and collection of taxes, at the expense of the county. In most cases, these materials are computer generated and/or provided by vendors to the County Clerks.

ASSESSMENT LIST AND DELIVERY OF BOOKS (35 ILCS 200/9-100)
Before January 1 in each year of the general assessment, as provided in Sections 9-215 through 9-225, each county clerk shall make up the list of property to be assessed for taxes for the townships or taxing districts in the county, in books for that purpose. Annually, before January 1, he or she shall make up lists of properties which are taxable, or which become taxable for the first time, and which are not already listed, and make up lists of properties, which have been subdivided and not listed by the property description. The county clerk shall enter in the proper column, opposite the respective parcels, the name of the owner, or other such persons, so far as he is able to ascertain the names. The lists shall contain columns to show the number of acres or lots improved, and the assessed value; the assessed value of improvements; the total value; and other information as may be required. The county clerk shall also have prepared and ready for delivery all blanks necessary in the assessment of property, and shall deliver those blanks to the assessors along with the assessment books or lists. The books or lists may be completed and delivered by townships or taxing districts without waiting for the completion of all the books or lists, but all assessment books or lists shall be delivered by the county clerk to the chief county assessment officer on or before January 1. The books or lists shall be made in duplicate.

MAKEUP OF ASSESSMENT BOOKS BY TOWNSHIP (35 ILCS 200/9-105)
The books for the assessment of property, in counties not under township organization, shall be made up by congressional townships, but parts or fractional townships may be added to full townships, at the discretion of the County Board. In counties under township organization, the books shall be made to correspond with the organized townships. Separate books shall be made for the assessment of property and the collection of taxes and special assessments thereon, within the corporate limits of cities, incorporated towns and villages, if ordered by the County Board.

RAILROAD ASSESSMENT BOOK (35 ILCS 200/9-110)
The county clerk shall procure, at the expense of the county, a record book in a form prescribed by the Department, in which to enter railroad property as listed for taxation, and shall enter the valuations assessed, corrected and equalized in the manner provided by law. The county clerk shall extend all the taxes for which the property is liable against its equalized assessed value. At the time fixed by law for delivering tax books to the county collector, the clerk shall attach a warrant, under his or her seal of office, and deliver the book to the county collector. The county collector shall collect the taxes charged against railroad property, and pay over and account for the taxes in the manner provided in other cases. The book shall be returned by the collector and filed in the office of the county clerk. The taxes on all railroad property shall be extended as on other property, and shall be subject to the same penalties, dates of payment and methods of enforcement as other property taxes.

PARCELS IN MORE THAN ONE TAXING DISTRICT (35 ILCS 200/9-115)
When any property is situated in more than one township or taxing district, or is situated and assessed in any drainage district, for drainage purposes, the portion in each township or taxing district shall be listed separately. The lands in any drainage district shall be listed so as to correspond, as nearly as possible, to the respective subdivisions and descriptions in the latest assessment roll of the drainage district.

VERIFICATION OF ASSESSMENT LISTS (35 ILCS 200/9-125)
The County Clerk shall compare the lists of property with the list of taxable property on file in his or her office.

LAND SURVEY AND PLAT ACT (SURVEY BY OWNER) (35 ILCS 200/9-55)
When a property is divided into parcels so that it cannot be described without describing it by metes and bounds, it is the duty of the owner to have the land surveyed and platted into lots. The platting shall be in accord with the Plat Act. The plat shall be certified and recorded. The description of property, in accordance with the number and description in the plat, shall be a valid description of the property described. However, no plat of a subdivision, vacation or dedication of a tract of land shall be approved by a city, incorporated town or village officer, nor shall any Recorder record a plat, unless a statement from the County Clerk is endorsed thereon showing that he or she finds no delinquent general taxes, unpaid current general taxes, delinquent special assessments or unpaid current special assessments against the tract of land. No officer of a city, village or incorporated town shall approve the plat of a subdivision of a tract of land until all deferred installments of outstanding unpaid special assessments are either certified as paid by the proper collector, or a division thereof is made in accord with the proposed subdivision and duly approved by the court that confirmed the special assessment. Taxes are considered “current” once tax bills have been mailed; the law requires both installments be paid before the County Clerk can sign the Plat.

SCHOOL DISTRICT STATEMENT IN PLAT ACT (765 ILCS 205/1.005)
When an owner is required to file a plat pursuant to Section 1 of this Act, the owner shall submit simultaneously with the subdivision plat a notarized statement indicating, to the best of the owner’s knowledge, the school district in which each tract, parcel, lot, or block lies. An owner who knowingly files an incorrect statement under this Section is liable for damages to any subsequent purchaser of the property who relies on the incorrect statement to that person’s detriment.

CORRECTION OF ASSESSMENT BOOK BY COUNTY CLERK (35 ILCS 200/14-45)
Before delivery of the assessment books to the assessor for use in making the assessment of the next year, each County Clerk shall correct all errors of whatsoever kind which he or she may discover, and add the name of the owner, if known, when it does not already appear, and the description of all property which has been omitted and is liable to taxation.

DELIVERY OF ASSESSMENT BOOKS (35 ILCS 200/9-130)
The Chief County Assessment Officer shall call upon the County Clerk on or before January 1 annually, and receive the assessment books and blanks as prepared by the County Clerk for the assessment of property for that year.

CERTIFICATION OF FINAL EQUALIZATION FACTOR (35 ILCS 200/17-30)
When the Department has completed its equalization of assessments in each year, it shall certify to the several County Clerks the percentage (multiplier) finally determined by it to be added to or deducted from the listed or assessed valuation of property in the several counties or townships as returned by the County Clerk.

PUBLICATION OF FINAL EQUALIZATION FACTOR (35 ILCS 200/17-40)
The Department shall publish in each county the percentage and equalization factor certified to each County Clerk under Section 17-30. If the percentage differs from the percentage derived from the initial estimate certified under Section 17-15, a statement as to the basis for the final percentage should also be published. The Department shall provide the statement to any member of the public upon request.

EXEMPTIONS ARE:

SENIOR CITIZENS REAL ESTATE TAX DEFFERAL PROGRAM (320 ILCS 30)
This program allows person 65 years of age and older, who have a total household income of less than $55,000 and meet certain other qualifications, to defer all or part of the real estate taxes and special assessments on their principal residences. The deferral is similar to a loan against the property's market value. A lien is filed on the property in order to ensure repayment of the deferral. The state pays the property taxes and then recovers the money, plus 6 percent annual interest, when the property is sold or transferred. The deferral must be repaid within one year of the taxpayer's death or 90 days after the property ceases to qualify for this program. The maximum amount that can be deferred, including interest and lien fees, is 80 percent of the taxpayer's equity interest in the property. To apply for real estate tax deferrals, Forms PTAX 1017-TD, Application for Deferral of Real Estate Taxes, and PTAX-018-TD, Real Estate Tax Deferral and Recovery Agreement, must be completed. To apply for special assessment deferrals, Forms PTAX-1017-SA, Application for Deferral of Special Assessments, and PTAX-1018-SA, Special Assessments Deferral and Recovery Agreement, must be completed. The forms are available from the local County Treasurer's Office.

DISABLED VETERANS (35 ILCS 200/15-165,169
Property up to an assessed value of $100,000, owned and used exclusively by a disabled veteran, or the spouse or unmarried surviving spouse of the veteran, as a home, is exempt. As used in this Section, a disabled veteran means a person who has served in the Armed Forces of the United States and whose disability is of such a nature that the Federal Government has authorized payment for purchase or construction of Specially Adapted Housing as set forth in the United States Code, Title 38, Chapter 21. This exemption must be reestablished on an annual basis by certification from the Illinois Department of Veterans' Affairs to the Department, which shall forward a copy of the certification to local assessing officials. This exemption is applied by the Board of Review.

Sec. 15-169. Homestead exemption for veterans with disabilities.
(a) Beginning with taxable year 2007, an annual homestead exemption, limited to the amounts set forth in subsections (b) and (b-3), is granted for property that is used as a qualified residence by a veteran with a disability.
(b) For taxable years prior to 2015, the amount of the exemption under this Section is as follows:
(1) for veterans with a service-connected disability of at least (i) 75% for exemptions granted in taxable years 2007 through 2009 and (ii) 70% for exemptions granted in taxable year 2010 and each taxable year thereafter, as certified by the United States Department of Veterans Affairs, the annual exemption is $5,000; and
(2) for veterans with a service-connected disability of at least 50%, but less than (i) 75% for exemptions granted in taxable years 2007 through 2009 and (ii) 70% for exemptions granted in taxable year 2010 and each taxable year thereafter, as certified by the United States Department of Veterans Affairs, the annual exemption is $2,500.
(b-3) For taxable years 2015 and thereafter:
(1) if the veteran has a service connected disability of 30% or more but less than 50%, as certified by the United States Department of Veterans Affairs, then the annual exemption is $2,500;
(2) if the veteran has a service connected disability of 50% or more but less than 70%, as certified by the United States Department of Veterans Affairs, then the annual exemption is $5,000; and
(3) if the veteran has a service connected disability of 70% or more, as certified by the United States Department of Veterans Affairs, then the property is exempt from taxation under this Code.

SENIOR CITIZENS HOMESTEAD EXEMPTION (35 ILCS 200/15-170)

This annual exemption is available for residential property that is occupied as a principal residence by a person that is 65 years of age or older during the assessment year. The person must own or have a legal or equitable interest in the property during the assessment year and be liable for the payment of the property tax. The amount of the exemption is a $5,000 reduction in the EAV of the property. Filing requirements vary by county, some counties require an initial application, Form PTAX-324, Application for Senior Citizens Homestead Exemption, or an annual renewal application, Form PTAX-329, Certificate of Status – Senior Citizens Homestead Exemption, to be filed with the chief county assessment office. This $5,000 exemption in equalized assessed value is applied by the County Clerk. In populations of 3 million or more the exemption is $6,000.

SENIOR CITIZENS ASSESSMENT FREEZE HOMESTEAD EXEMPTION (35 ILCS 200/15-172)
This exemption allows senior citizens who have a gross total household income of less than $55,000 (to $65,000 on 01/01/2018), and meet certain other qualifications to elect to maintain the equalized assessed value (EAV) of their homes at the base year EAV and prevent any increase in that value due to inflation. The amount of the exemption benefit is determined each year based on (1) the property's current EAV minus the frozen base year value (the property's prior year's EAV for which the applicant first qualifies for the exemption), and (2) the applicants total household income. There is a decline in the percentage amount of the exemption benefit for a total household income over
$45,000. Each year applicants must complete and file Form PTAX-340, Senior Citizens Assessment Freeze Homestead Exemption Application and Affidavit, with the chief county assessment office. This exemption is applied by the County Clerk.

GENERAL HOMESTEAD EXEMPTION (35 ILCS 200/15-175)
This annual exemption is available for residential property that is occupied as the principal dwelling place by the owner or a lessee with an equitable interest in the property and an obligation to pay the property taxes on the leased property. The amount of exemption is the increase in the current year's equalized assessed value (EAV), above the 1977 EAV, up to a maximum of $6,000. The General Homestead Exemption may be granted automatically or may require an initial application to be filed with the chief county assessment office.

ALTERNATIVE HOMESTEAD EXEMPTION (35 ILCS 200/15-176)
In Cook County, owner-occupied residences may be eligible for an Alternative General Homestead Exemption, also known as the 7% expanded homeowner exemption. This exemption limits the increase of a property's EAV to 7% of each year, which is applied as an expanded version to the General Homeowner Exemption. The exemption amount will vary from a minimum of $5,000 to a maximum of $20,000. The exemption is limited to $5,000 for properties that require the Senior Citizen Assessment Freeze Homestead Exemption. This exemption is available through the Cook County Assessor's Office.

HOMESTEAD IMPROVEMENTS (35 ILCS 200/15-180)
This exemption is limited to the fair cash value that was added to the homestead property by any new improvement, up to an annual maximum of $75,000 and applied by the Board of Review. The exemption continues for four years from the date the improvement is completed and occupied. The Homestead Improvement Exemption may be granted automatically or Form PTAX-323, Application for Homestead Improvement Exemption may be required by the Supervisor of Assessments or County Assessor. In Cook County, an application must be filed with the County Assessor along with a valuation complaint.

SECTION 3

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
2017 EDITION

BUDGET AND LEVY CERTIFICATIONS

During the year, units of government file various documents with the County Clerk. The annual tax levy and the equalized assessed value of the taxing district are the necessary components to calculate tax rates. As certified to the Clerk by the taxing district, the levy sets forth the dollar amounts to be raised by taxation.

Although each taxing district is responsible for the preparation and timely filing of the required documents, information is often sought from the County Clerk. The committee recommends that he or she be familiar with required filings.

It is strongly recommended that all Clerks seek and secure written confirmation from every unit of government verifying the levy amounts, maximum rates and Truth in Taxation compliance prior to extending taxes. This safeguard is essential to both the Clerk and the units of government. In terms of our Relay Race, the Clerk should keep in mind that once his or her portion of the race is run and the baton is passed on to the Treasurer, the Clerk's last lap cannot be re-run. In order to pass accurate extensions on to the Treasurer, the Clerk should verify levy figures with the units of government (taxing districts) before crossing the finish line.

Filing of Budgets, Appropriations & Anticipated Revenues

REQUIRED FILINGS WITH THE COUNTY CLERK

See pages 3-4 and 3-5 for additional information.

_____ 1. Budget and Appropriation Ordinance

_____ 2. Certification of Budget & Appropriation Ordinance (original signatures and seal)

_____ 3. Certification of Estimated Revenues by Source (original signatures and seal)

_____ 4. Tax Levy

_____ 5. Certification of Tax Levy (original signatures and seal)

_____ 6. Certification of Truth in Taxation Compliance

_____ 7. Annual Financial Report of Taxing District (immediate past year)

FILING OF BUDGET AND APPROPRIATION ORDINANCES (35 ILCS 200/18-50)
The governing authority of each taxing district shall file with the County Clerk within 30 days of their adoption a certified copy of its appropriation and budget ordinances or resolutions, as well as an estimate, certified by its chief fiscal officer, of revenues, by source, anticipated to be received by the taxing district in the following fiscal year. If the governing authority fails to file the required documents, the County Clerk shall have the authority, after giving timely notice of the failure of the taxing district, to refuse to extend the tax levy until the documents are filed

(Consult your State's Attorney before any refusal). In determining the amount of maximum tax authorized to be levied by any statute of this State, the assessed valuation of the current year of property as assessed and reviewed by the local assessment officials or the Department, and as equalized or confirmed by the Department, shall be used.

FILING OF LEVIES OF TAXING DISTRICTS (35 ILCS 200/18-15)
Notwithstanding any other law to the contrary, all taxing districts shall annually certify to the County Clerk, on or before the last Tuesday in December, the several amounts that they have levied.

ERROR OR INFORMALITY IN MAKING LEVY OR IN CERTIFYING OR FILING
(35 ILCS 200/23-40)
In all judicial proceedings concerning the levying and collection of taxes, an error or informality of any officer or officers in making any tax levy or in certifying or filing the levy not affecting the substantial justice of the levy itself, shall not vitiate or void the levy or affect the tax. When the error or informality in a levy, its certification, filing or publication can be corrected by amendment, or a levy can be sufficiently itemized, the purpose defined and made certain by amendment, made prior to the entry of any order of court affecting the levy or the collection of taxes thereon, an amendment or amendments, certification, filing or publication may be made by the taxing bodies affected. The aggregate amount or rate of the original levy shall not be increased by an action taken under this Section.

According to court cases, the failure to certify the tax levy within the time limit set by statute does not invalidate the levy, however, if the levy is adopted by the district after the time limit set by statute, it is void. Consult your State's Attorney.

If the levy was filed in a timely manner, but was not certified, this error may be corrected by the unit of government even after the time limit set for certifying the levy.

Besides filing the tax levy, each unit of government must file certified bond resolution(s) and/or ordinance(s). All approved rate increases (backdoor, annual town meeting, etc.) must also be filed. Verify all general election law results with your Election Department.

LEVY FOR BONDS (30 ILCS 350/16)
A governmental unit may levy a tax for the payment of principal of and interest on general obligation bonds at any time prior to March 1 of the calendar year during which the taxes will be collected. The County Clerk shall accept the filing of the ordinance levying such tax notwithstanding that such time is subsequent to the end of the calendar year next preceding the calendar year during which such tax will be collected. In extending taxes for general obligation bonds, the County Clerk shall add to the levy for debt service on such bonds an amount sufficient, in view of all losses and delinquencies in tax collection, to produce tax receipts adequate for the prompt payment of such debt service. (*Your County's Loss in Collection Factor(s) may be determined by the Treasurer, Auditor, etc. and should be documented.)*

The County Clerk must extend the annual bond levy for all taxing districts with outstanding bonds based on the levy schedule specified in the Resolutions of file in his or her office, considering any loss in tax collection. Bonds filed prior to 1979 are required to be abated under the Personal Property Replacement Tax provisions. See sample in Section 8.

AMENDED TAX CERTIFICATE (105 ILCS 5/17-11.1)
When a school board has authority to levy taxes at an operating tax rate which would qualify the school district for the maximum amount of State aid under Section 18-8 and, after the certificate of tax levy has been filed, a change in the assessed valuation resulting from the application of the equalization multiplier by the Department of Revenue causes the school district's operating tax rate to be less than that required to qualify for the maximum amount of State aid, the school

board may, within 20 days of such change, amend the certificate of tax levy to provide for the amount required to qualify for the maximum amount of State aid.

The County Clerk is required to accept levies as filed by the Taxing District. The District is responsible for the accurate and timely filing of documents. Specific questions from taxing districts should be directed to their attorneys. The Clerk should acknowledge acceptance of filed documents with a receipt. A duplicate should be retained by the Clerk. If a County Clerk does not receive the necessary filings from Taxing Districts it is advisable to inform those Districts that proper certifications have not been received by the office, and encourage them to file as soon as possible.

The Committee strongly recommends that all Clerks verify the levy amounts, maximum rates and Truth in Taxation Compliance with each district prior to extending taxes. Signed confirmations should be secured before the Clerk proceeds with the extension of taxes. Most tax systems can produce a simple report with rates and levy amounts for the taxing district to sign off. If you are a tax capped county, it is imperative that you consult the maximum rate guide provided by the Illinois Department of Revenue as they differ from those districts that are not capped.

NOTE: Drainage Districts are not ad valorem taxing districts - they are governed by a different code. They must certify their levies to the Circuit Court by December 1. If no objections are filed by the 10th day of December, or if the court fails to hear and determine the filed objections by the 20th day of December, then the certificate of levy shall stand and shall be delivered to the County Clerk. If a Drainage District was incorporated as a "Special District", the date for filing under Special Districts shall apply. See Section 11.

PARTIAL LISTING OF VARIOUS FILING REQUIREMENTS

These documents are filed, not recorded. The Statutes do not allow for a filing fee. If the district requires a certificate of filing, a $1.00 fee may be charged per certificate.

MUST FILE: (Applicable to School Districts and Other Taxing Districts Except Where Indicated)

Abatement of Taxes for Enterprise Zones (35 ILCS 200/18-170)
The abatement order must be filed with the County Clerk and the Board of Review by July 1 of the assessment year to be first affected by the order.

Abatement of Taxes for Industrial / Commercial Property (35 ILCS 200/18-165)
Document ordering abatement must be filed after determination of assessed valuation of the property.

Annual Financial Report (AFR) /Fiscal Accountability Report Card (except Cities and Villages) (50 ILCS 310 and 35 ILCS 200/30-30)
District files the Comptroller's Annual Financial Report (AFR) with the County Clerk within 6 months from the end of the fiscal year. The Annual Financial Report meets the requirements of the Fiscal Accountability Report Card.

Annual Financial Report (AFR) /Fiscal Accountability Report Card (Cities and Villages only) (65 ILCS 5/8-8-3)
Cities and Villages are not required to file the Comptroller's Annual Financial Report (AFR) with the County Clerk.

Annual Treasurer's Report (Most Taxing Districts - Except Cities, Villages and Schools) (30 ILCS 15/1 through 15/6)
The report is sometimes known as the Public Funds Statement. In counties of less than 500,000 inhabitants;

1) District Treasurer files copy with the County Clerk within 6 months from the end of the fiscal year. See 30 ILCS 15/1.

2) District files copy of published statement and certificate of publication with the County Treasurer. See 30 ILCS 15/1.

3) The publisher of the newspaper is required to file certificate of publication and printed copy of report with County Clerk within 10 days of publication. See 30 ILCS 15/3.

Annual Treasurer's Report (Cities and Villages) (65 ILCS 5/3.1-35-70)
Cities and Villages must prepare and publish the report within 6 months from the end of their fiscal year. The treasurer files the report only with the County Treasurer or Collector - not with the County Clerk.

Annual Treasurer's Report (Schools Only) (105 ILCS 5/10-17)
Schools must prepare and publish a treasurer's report by December 1 and file it with the Regional Superintendent by December 15 - not with the County Clerk.

Audit Requirements (Most Taxing Districts - except Cities / Villages, Townships and School Districts) (50 ILCS 310/6)
Most districts must have an audit performed by a Certified Public Accountant (CPA) if they appropriate $200,000 or more during their fiscal year. Audit reports must be filed with the County Clerk within 6 months from the end of the District's fiscal year.

Audit Requirements for Township (60 ILCS 1/80-20)

1. For townships appropriating $200,000 or more (not counting Road District money) – an audit must be performed each year by a Certified Public Accountant (CPA) and filed with the County Clerk within 6 months from the end of the township's fiscal year.

2. For townships appropriating less than $200,000 (not counting Road District money),

    A. A three member audit committee (proficient in accounting principles) will normally prepare the report. The committee is not applicable when an audit report is prepared by a Certified Public Accountant.

    B. However, a CPA audit report is required at the end of the term of Supervisor, or whenever a vacancy has occurred.

    C. Reports must be filed with the County Clerk within 6 months from the end of the township's fiscal year.

Audit Requirements for Cities and Villages (65 ILCS 5/8-8-3)
Annual audits must be performed by a Certified Public Accountant (CPA) for cities and villages with a population of 800 or more, having bonded debt, or owning a utility. Cities and villages are not required to file the audit with the County Clerk.

Audit Requirements for Schools (105 ILCS 5/3-7)
Schools must file a copy of the audit with the Regional Superintendent of Schools by October 15. A copy of the audit is not filed with the County Clerk.

Budget/Appropriation & Revenue Estimate (All Taxing Districts) (35 ILCS 200/18-50)

1. Taxing Districts must file with the County Clerk a certified copy of their Budget/Appropriation Ordinance within 30 days of its adoption.

2. Taxing Districts' chief fiscal officer must certify an estimate of anticipated revenues with the County Clerk within 30 days of the adoption of the budget/appropriation.

Lease / Purchase Agreement (Cities and Villages Only) (65 ILCS 5/11-76.1-2)
A certified copy of the lease or agreement and the tax levy must be filed with the County Clerk. These documents are the authority to extend taxes.

Special Service Area Ordinance (Applicable only to governments which have Special Service Area authority) (35 ILCS 200/27-40 and 27-75)
A certified copy of the ordinance creating the Special Service Area and a map must be filed with the County Clerk.

Tax Levy Filing (35 ILCS 200/18-15)
Taxing Districts must certify to the County Clerk the amount they have levied by the last Tuesday in December.

Truth In Taxation (35 ILCS 200/18-90)
A certificate of compliance with the Truth In Taxation requirements should be filed with the County Clerk by the last Tuesday in December.

LEVY CONFIRMATIONS

The Committee strongly recommends that all Clerks verify the levy amounts, maximum rates and Truth in Taxation Compliance with each district prior to extending taxes. Signed confirmations should be secured before the Clerk proceeds with the extension of taxes. A sample format is shown below. Contact your tax vendor for processing a report on your tax system.

Below please find a levy confirmation which is to be examined, signed, dated and returned to my office by_____.

Please check the figures shown on the Confirmation against your ____ Levy. If you find any discrepancies in the funds or in the maximum rates, please contact my office immediately. Once we have received your signed copy, we will be able to proceed with the next steps in the extension process.

Your prompt response will be appreciated.

Levy Confirmation for the Year _____

Fund	Levy	Max Rate
Corporate	1,187,175	0.2700
County Highway	719,200	0.1000
County Bridge	300,000	0.0500
Highway Matching	375,000	0.0500
IMRF	560,000	No limit
Mental Health	787,500	0.1500
Social Security	785,500	No limit
Tort & Liability	200,000	No limit
Total Levy:	$4,914,375	

If the above figures are correct, please confirm by signing and returning this statement to the County Clerk by_____.

I,_____of_____(Taxing District name) do hereby certify that the above figures are correct.

Signed: _____

Dated: _____

Below are sample notices you may find helpful.

ATTENTION

Unit of Government: _____

Your_____filed in my office on_____is lacking the proper certification as required by law.

To avoid potential tax objections, please complete and return the certification to my office as soon as possible.

Dated: _____

Signed:_____
County Clerk

ATTENTION

Unit of Government: _____

The Truth in Taxation Compliance Form (copy enclosed) must be filed with your tax levy.

Our office has your levy on file; however, the Truth in Taxation Compliance Form has not yet been filed.

To avoid potential tax objections, please complete and return the certification to my office as soon as possible.

Dated: _____

Signed:_____
County Clerk

ATTENTION

Unit of Government: _____

Our office has not yet received the documents marked below for the_____taxes extended and collected in_____.

_____ Budget & Appropriation Ordinance

_____ Certification of Budget / Appropriation Ordinance (original signatures and seal)

_____ Certification of Estimated Revenues by Source (original signatures and seal)

_____ Tax Levy Ordinance

_____ Certification of Tax Levy Ordinance (original signatures and seal)

_____ Truth in Taxation Compliance Form

The Certified Copy of the Budget / Appropriation Ordinance is to be filed within 30 days of its adoption (35 ILCS 200/18-50)

The Tax Levy must be filed by the last Tuesday in December.

Please feel free to contact my office if you have any questions. Your cooperation is appreciated.

Dated: _____

Signed:_____
County Clerk

SAMPLE

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

I,_____, Secretary and keeper of the records of_____,

DO HEREBY CERTIFY that the attached Budget & Appropriation Ordinance (Number) is a true and correct copy of the Ordinance adopted by the Board on_____.

Signed: _____

Dated: _____

I,_____Chief Fiscal Officer of _____

DO HEREBY CERTIFY that the attached is a true estimate of the revenues anticipated to be received by_____in the next fiscal year for the fund(s) indicated.

Signed: _____

Dated: _____

SAMPLE
MISSING DOCUMENTATION

The following Ordinances / Resolutions are filed by ALL taxing bodies:

_____ Budget & Appropriation Ordinance
(Must include original signatures):
_____ 1.Certification by Secretary (Clerk) of Budget & Appropriation Ordinance
_____ 2.Estimate of Anticipated Revenues
_____ 3.Certification by Chief Fiscal Officer of Estimate of Anticipated Revenues

_____ Tax Levy
(Must include original signatures):
_____ 1.Certification by Secretary (Clerk) of Tax Levy
_____ 2.Truth in Taxation Certification by Presiding Officer

The following Ordinances / Resolutions are filed by SCHOOL DISTRICT taxing bodies:

_____ Fire Prevention & Safety Resolution
(Must include original signatures):
_____ 1.Certification by Secretary (Clerk) of Fire Prevention & Safety Resolution

_____ Special Education Resolution
(Must include original signatures):
_____ 1.Certification by Secretary (Clerk) of Special Education Resolution

_____ Working Cash Resolution
(Must include original signatures):
_____ 1.Certification by Secretary (Clerk) of Working Cash Resolution

_____ Leasing Educational Facilities
(Must include original signatures):
_____ 1.Certification by Secretary (Clerk) of Educational Facilities

The following Ordinances / Resolutions are filed by LIBRARY DISTRICT taxing bodies:

_____ Sites & Building Resolution
(Must include original signatures):
_____ 1.Certification by Secretary (Clerk) of Sites & Building Resolution

The following Ordinances / Resolutions are filed by MUNICIPAL taxing bodies:

_____ Street & Bridge Resolution
(Must include original signatures):
_____ 1.Certification by Secretary (Clerk) of Street & Bridge Resolution

Date(s) called:_____Person Contacted: _____

Telephone Number: _____

Disposition:_____

SECTION 4

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
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BONDS

Taxing districts issue bonds to borrow large amounts of money, which are paid back over a number of years. There are several types of bonds (30 ILCS 350/3):

Alternate Bonds - payable from revenue sources other than taxes, but includes a property tax levy if revenues from other sources are insufficient. Units of government must annually file an ordinance to abate the tax levy for this bond.

General Obligation Bonds - payable from ad valorem property taxes.

Revenue Bonds - payable from revenue sources other than property taxes.

Limited Bonds - apply only to districts subject to PTELL. Extensions for these bonds are exempt from PTELL up to the amount of debt service extension base.

LEVY FOR BONDS (30 ILCS 350/16)
Each bond will include an outstanding debt schedule, which lists the years the bonds are to be paid. It will also include a tax levy schedule, which shows the amount to be raised by taxation each year. Bond levy amounts are not required to be included on the unit of government's annual tax levy since the levy schedule is set when the bonds are issued. See "BEWARE" below. A unit of government may file a bond with the County Clerk at any time prior to March 1st of the calendar year during which the tax will be collected. When extending taxes, the County Clerk shall add to the levy an amount sufficient to cover losses and delinquencies in tax collection. This loss of collection factor can be obtained from the County Treasurer.

BEWARE: These bonds may be filed under various names, such as working cash, school building,health/life safety, self-insurance, etc. You must check your bond file each year to obtain the correct levy amounts.

BONDS & TRUTH-IN-TAXATION AND TAX CAPS
Bonds are excluded in calculating Truth-in-Taxation compliance and tax cap calculations.

BOND ABATEMENTS
A unit of government can file an ordinance to abate all or part of a bond. Some County Clerks will accept abatement anytime prior to tax extension; others will not accept abatement after December 31st of the calendar year prior to the tax extension. You may want to use the procedure that is customary in your county or contact your State's Attorney.

REFUNDING BONDS
Sometimes a unit of government will issue a bond that refunds all or part of a prior bond. These can be tricky, be sure to read through the refunding bond ordinance to make sure you are reducing the prior bond levy by the amount the new bond has refunded.

BOND CERTIFICATIONS
When a unit of government is issuing bonds, the bonding agent will come into the County Clerk's office to study overlapping debt, top taxpayers, assessed valuation, tax rates, etc. The unit of government or bonding agent may also have several Certifications that must be completed by the County Clerk before the bonds are issued.

A statutory $1.00 fee may be charged for each certification. (55 ILCS 5/4-4001)

DEBT SERVICE EXTENSION BASE

This base is an amount equal to that portion of the extension constituting an extension for payment of principal and interest on bonds issued by the taxing district without referendum. (1994 levy year for collar counties, generally the levy year in which the referendum making this Law applicable to the taxing district for all others, see 35 ILCS 200/18-185.)

A taxing district may establish or increase its debt service extension base by successful referendum. 35 ILCS 200/18-212. *Note: districts that had no debt service base, as defined, MUST establish one by referendum.*

LIMITED (TAX) BONDS (30 ILCS 350/15.01)

Governmental units subject to the Property Tax Extension Limitation Law (PTELL) are authorized to issue limited bonds, the extensions for which are exempt from the PTELL limiting rate calculation up to the amount of the debt service extension base.

The following page contains a list of the various types of bonds.

TYPE	DESCRIPTION	RESOURCES	REFERENCES	APPLIES TO
Alternate	Sometimes called double-barreled bonds. They are retired with revenue generated from the project. They have the full-faith and credit backing of the government because an unlimited property tax will apply if revenues from the project are insufficient. For a financially weak government, alternate bonds may be the only type of bond, which can be marketed. There is no statutory debt limit for these bonds. Usually issued for projects that produce revenue, but the source of repayment may be from other pledged revenues.	Back-door referendum applies. If a sufficient number of voters sign a petition opposing the project, then the issuance of bonds is decided by a referendum. A taxing district normally files an annual abatement.	30 ILCS 305/1 et. seq.	Most taxing districts.
General Obligation Examples: -Working Cash -Health/Life Safety -Building -School Bond Series -Equipment -Self-Insurance	Have the full-faith and credit assurances that the taxing district will repay the money with whatever means necessary including an unlimited property tax. Non-home rule governments generally pass a referendum authorizing the issuance of the bonds. Bonds are retired with an additional tax. Most taxing districts have a statutory debt limit beyond which general obligation bonds cannot be issued. Usually issued for projects which do not produce revenue and that benefit the entire community such as government buildings, street projects, overpasses, etc.	Generally non-home rule governments require a referendum.	Varies with the type of taxing district.	Most taxing districts.
Limited	Applicable to governments that are subject to the Property Tax Extension Limitation Law. Governments can issue limited bonds, the extensions for which are exempt from Property Tax Extension Limitation Law PTELL up to the amount of the debt service extension base, as defined by PTELL. The bonds are issued as general obligation bonds. When issuing limited bonds, the unit of government shall provide, in the bond ordinance that the bonds are issued as limited bonds. Cannot be issued for purposes that the government unit is not otherwise authorized to issue by law. Usually issued for projects that the government is obligated to finance, such as school life safety.	Same procedure that is required for a general obligation bond.	30 ILCS 350/15.01	Most taxing districts.
THE FOLLOWING BONDS MAY BE FILED WITH THE COUNTY CLERK, BUT REQUIRE NO ACTION.				
Revenue	The principal and interest are retired from the revenue generated from the project. They do not have the full-faith and credit backing of the taxing district. There is no statutory debt limit for revenue bonds and no tax levy. Usually issued for projects that produce revenue, such as water and sewer systems, parking **facilities, etc.**	Usually a back-door referendum applies, If a sufficient number of voters sign a petition opposing the project, then the issuance of bonds is decided **by a referendum.**	Varies with the type of taxing district.	Most taxing districts.
Industrial Revenue	Governments may assist industrial firms with financing land, buildings and equipment by Issuing tax-exempt bonds thereby lowering Interest **rates** that a firm must pay for borrowing money. The bonds are issued In the name of the government, but are payable solely by the company that receives the proceeds from the bonds.	Bonds may be issued by a 3/5 vote of the governing body. Assistance from bond counsel should be sought.	50 ILCS 445/1; 65 ILCS 5/11-74-1 et. seq.	Counties, cities and villages.

SECTION 5

ILLINOIS COUNTY CLERKS'
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TRUTH IN TAXATION

(35 ILCS 200/18-55 though 100)

The purpose of this Law is to require all taxing districts, which levy taxes based upon the value of real property, to disclose by publication and to hold a public hearing on their intention to adopt an aggregate levy in amounts more than 105% of the amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, upon the final aggregate levy of the preceding year. A second notice may be required if the aggregate levy adopted is greater than the amount stated in their hearing notice. A second notice is also required if the adopted levy is more than 5% greater than the taxes extended for the prior year and no notice was initially required. Truth in Taxation also applies to newly created districts.

The Law requires the corporate authorities of each taxing district to determine the estimated amounts of money necessary to be raised by taxation. This procedure must be done not less than 20 days prior to the adoption of the aggregate levy. As a minimum, it should be recorded in the official minutes.
(35 ILCS 200/18-60)

Along with their tax levy, the taxing district is required to file a certification by the presiding officer of the district certifying compliance with or inapplicability of the provisions of Truth-in-Taxation law. *There is a sample Certificate of Compliance at the end of this section*.
(35 ILCS 200/18-90)

DEFINITIONS OF SOME OF THE TERMS USED IN THE LAW **(35 ILCS 200/18-55)**
Taxing District means any municipality, township, county, school district, park district, fire district, downstate school finance authority, and other special taxing districts. Home rule governments must meet these requirements also.
Aggregate Levy means the annual corporate levy and all special purpose levies. Note: The aggregate levy does not include the permanent road levy of a road district, debt service levies, election costs and levies to cover Public Building Commission leases.
Special Purpose Levies are levies for pension plans, social security, unemployment insurance, worker's compensation, liability insurance, police protection, fire protection, audits, parks, etc.
Debt Service Levy means levies to retire principal or pay interest on bonds, notes, or other financial instruments which are indebtedness of the taxing district.
Tax Extension is the approximate amount of money a taxing district will receive from taxpayers.

CALCULATE THE PERCENTAGE OF INCREASE
The following example shows how a district determines whether it must publish a notice and conduct a hearing.

Taxes	Prior Year Tax Extension	Proposed Tax Levy
Aggregate Corporate & Special Purpose Levies	93,000	104,00
Amount Abated by District Prior to Extension	5,000	
Debt Service / Public Bldg. Commission Leases	15,000	18,000
Permanent Road Levy	30,000	35,000
Total	143,000	157,00

The district's proposed aggregate corporate & special purpose tax levy is **$104,000.**
Last year's extension was (includes aggregate corp., special purpose levies, & abated amounts) **$98,000.**
Subtract last year's tax extension from the proposed aggregate tax levy **104,000 - 98,000 = 6,000**
Divide the remainder by last year's extension. **6,000 / 98,000 = .0612**
Multiply the sum by 100. **.0612 * 100 = 6.12%**
The percentage increase in this example is greater than the allowable increase of 5%.
Therefore, a newspaper notice and a public hearing are required.

NEWSPAPER PUBLICATION OF HEARING NOTICE **(35 ILCS 200/18-75)**
The hearing notice must meet the following requirements.

1. *Where to publish—*
   - If the taxing district is located **entirely in one county**, the notice must be published in an English language newspaper of general circulation published in the taxing district. If there is no such newspaper, the notice must be published in an English language newspaper of general circulation published in the county and having circulation in the taxing district.
   - If the taxing district is located **primarily in one county**, but extends into adjoining counties, the notice must be published in a newspaper of general circulation in the taxing district. If there is no such newspaper, the notice must be published in a newspaper of general circulation published in each county in which any part of the district is located.
   - If the taxing district includes all or a **large portion of 2 or more counties**, the notice must be published in a newspaper of general circulation published in each county in which any part of the district is located.

2. *When to publish—*
   - The notice must appear not more than 14 days or less than 7 days before the date of the public hearing.

3. *How the notice must appear—*
   - It must be at least 1/8 page in size.
   - It must be enclosed in a black border not less than ¼ inch wide.
   - The smallest type used must be 12 point.
   - It may NOT appear in the classified or legal section of the newspaper.

4. *What the notice must state—*
   - Common and Legal name of the taxing district
   - Year of proposed levy
   - Date, time and location of hearing
   - Name, title, address and telephone number on an appropriate official

- Dollar amount of the final aggregate levy as extended, plus the amount abated by the taxing district prior to extension
- Dollar amount of the proposed aggregate levy
- Percentage of increase
- Debt service extension
- Debt service levy
- Abated amount
- Amount of proposed levy
- Percentage of increase or decrease over the previous year

5. *Other Information—*
   - Any notice which includes any information not specified and required by this law shall be an invalid notice.
   - The levy shall not be invalidated for a newspaper's failure to reproduce the information accurately or to not publish the notice as directed by the taxing district. **(35 ILCS 200/18-100)**
   - A second notice may be required if the aggregate levy adopted is greater than the amount stated in their hearing notice. A second notice is also required if the adopted levy is more than 5% greater than the taxes extended for the prior year and no notice was initially required **(35 ILCS 200/18-80)**

Following is a "fill in the blank" example of the hearing notice—

Notice of Proposed Property Tax Increase for ... (commonly known name of taxing district).

I. A public hearing to approve a proposed property tax levy increase for ... (legal name of the taxing district)... for ... (year) ... will be held on ... (date) ... at ... (time) ... at ... (location).

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact ... (name, title, address and telephone number of an appropriate official)

II. The corporate and special purpose property taxes extended or abated for ... (preceding year) ... were ... (dollar amount of the final aggregate levy as extended, plus the amount abated by the taxing district prior to extension).

The proposed corporate and special purpose property taxes to be levied for ... (current year) ... are ... (dollar amount of the proposed aggregate levy). This represents a ... (percentage) ... increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for ... (preceding year) ... were ... (dollar amount).

The estimated property taxes to be levied for debt service and public building commission (current year) ... are ... (dollar amount). This represents a ... (percentage increase or decrease) ... over the previous year.

IV. The total property taxes extended or abated for ... (preceding year) ... were ... (dollar amount).

The estimated total property taxes to be levied for ... (current year) ... are ... (dollar amount). This represents a ... (percentage increase or decrease) ... over the previous year.

NEWSPAPER PUBLICATION OF 2ND NOTICE (IF APPLICABLE) **(35 ILCS 200/18-80)**
The 2nd notice must meet the following requirements:

1. *Where to publish—*
   - Same as hearing notice

2. *When to publish—*
   - Must be published within 15 days of the adoption of the levy

3. *How the notice must appear—*
   - Same as hearing notice

4. *What the notice must state—*
   - Common and Legal name of the taxing district
   - Dollar amount of the final aggregate levy as extended, plus the amount abated by the taxing district prior to extension
   - Dollar amount of the proposed aggregate levy
   - Percentage of increase
   - Debt service extension
   - Debt service levy
   - Abated amount
   - Amount of proposed levy
   - Percentage of increase or decrease over the previous year

5. *Other Information—*
   - Same as hearing notice
   - A taxing district may, in its discretion and if applicable, include the following in the notice:

     "V. The taxing district has estimated its equalized assessed valuation to secure new growth revenue and must adhere to the Property Tax Extension Limitation Law (PTELL or "tax cap" law). PTELL limits the increase over the prior year in the property tax extension of this taxing district to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI), which is (insert applicable CPI percentage increase)."

Following is a “fill in the blank” example of the 2nd notice—

Notice of Adopted Property Tax Increase for ... (commonly known name of taxing district).

I. The corporate and special purpose property taxes extended or abated for ... (preceding year) ... were ... (dollar amount of the final aggregate levy as extended).

The adopted corporate and special purpose property taxes to be levied for ... (current year) ... are ... (dollar amount of the proposed aggregate levy). This represents a ... (percentage) ... increase over the previous year.

II. The property taxes extended for debt service and public building commission leases for ... (preceding year) ... were ... (dollar amount).

The estimated property taxes to be levied for debt service and public building commission leases for ... (current year) ... are ... (dollar amount). This represents a ... (percentage increase or decrease) ... over the previous year.

III. The total property taxes extended or abated for ... (preceding year) ... were ... (dollar amount).

IV. The estimated total property taxes to be levied for ... (current year) ... are ... (dollar amount). This represents a ... (percentage increase or decrease) ... over the previous year.

A taxing district may, in its discretion and if applicable, include the following in the notice:

V. The taxing district has estimated its equalized assessed valuation to secure new growth revenue and must adhere to the Property Tax Extension Limitation Law (PTELL or "tax cap" law). PTELL limits the increase over the prior year in the property tax extension

PUBLIC HEARING **(35 ILCS 200/18-80)**
All hearings must be open to the public. The corporate authority of the taxing district must explain the reasons for the levy and any proposed increase. The taxing district must permit anyone desiring to be heard an opportunity to present testimony. The taxing district may establish reasonable time limits for testimony. The hearing cannot coincide with the hearing on the proposed budget. After the hearing is conducted, the taxing district may adopt the tax levy.

CERTIFICATE OF COMPLIANCE **(35 ILCS 200/18-90)**
The County Clerk is specifically forbidden by this Law to extend an aggregate levy of more than 105% of the previous year’s extension unless the levy ordinance is accompanied by a **separate certification signed by the presiding officer** certifying compliance with or inapplicability of the law. Even if the taxing district adopts a levy less than 105% of the extension plus abatements, it still must file a certification with the County Clerk. Since there is no statutory language for this “Certificate of Compliance”, the following sample is a suggestion. The County Clerk must accept whatever form of certificate the taxing districts files.

Sample of suggested Certificate of Compliance—

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, …(presiding officer of district)…, hereby certify to the …(county name)…County Clerk that …(name of district)… has complied with all provisions of the Truth-in-Taxation Law, with respect to the adoption of the …(year)… tax levy.

-CHECK ONE BOX-

[ ] The district levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate levy extension of the preceding year, thereby requiring no Truth in Taxation hearing and/or notice.

[ ] The district levied an amount of ad valorem tax that is greater than 105% of the final aggregate levy extension of the preceding year and complied with the publication and hearing provisions of the Truth-in-Taxation law.

Said notice was published in …(newspaper name)…. on… (date).

Said public hearing was held on …(date).

…(presiding officer signature…

…(presiding officer printed name)…

…(date)…

Attach this certificate to your tax levy ordinance.

SECTION 6

ILLINOIS COUNTY CLERKS'
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ENTERPRISE ZONES & ABATEMENTS

The Enterprise Zone Act (**20 ILCS 655/1** et seq.) provides for various state and local incentives intended to stimulate economic growth and neighborhood revitalization. It exists for 30 years from the date of its inception unless the ordinance creating it specifies fewer years (20 ILCS 655/5.3{c}). One incentive is a property tax abatement.
*It is advised to check your Enterprise Zone Ordinance for new dates and limitations of years in the zone, as well as verbiage on any EZ carried over from a pre-existing ordinance.

THE ILLINOIS ENTERPRISE ZONE ACT
20 ILCS 655/1 through 655/12-10

ABATEMENT PROVISIONS:
The Property Tax Code, Section **18-170** provides for a property tax abatement program. Any taxing district, upon a majority vote of its governing authority, may order the County Clerk to abate any portion of its taxes on real property, or any class of real property located within an Enterprise Zone upon which new improvements have been constructed, or upon which existing improvements have been renovated or rehabilitated since December 7, 1982. The abatement cannot exceed the amount attributable to such newly constructed, renovated, or rehabilitated improvements.

ABATEMENT ORDER:
A copy of any abatement order pursuant to Section **18-170**, including orders discontinuing abatements, must be filed with the County Clerk and the Board of Review by July 1 of the assessment year that will be first affected by the order. If the order is delivered on or after that date, it shall affect the taxes extended on the assessment of the following year.

ASSESSED VALUE TO BE ABATED:
The Board of Review shall, each year, deliver to the County Clerk, at the same time as the assessment books are delivered, a list of the parcels affected by the abatement order. The list shall show the assessed value attributable to new improvements or to the renovation or rehabilitation of existing improvements. (Property Tax Code, Section **18-170**)

In the case of a split parcel, the new parcel stands on its own merit. If the resolution of abatement provides for an abatement for this class of property the abatement can take place. The amount of assessed value that can receive an abatement should be shown on the list from the Board of Review that is delivered annually along with the assessment books.

ENTERPRISE ZONE / TIF DISTRICT OVERLAP PROVISIONS (**35:200/18-170**):
If an Enterprise Zone overlaps a redevelopment area created under the Tax Increment Allocation Redevelopment Act (TIF), the Enterprise Zone abatement shall not apply unless a business enterprise or individual with regard to new or rehabilitated / renovated improvements has met the requirements of Section 5.4.1 of the Illinois Enterprise Zone Act.

TAX RATE CALCULATION WITH ENTERPRISE ZONE ABATEMENT:
The Property Tax Code, Section **18-45**, provides that in setting the tax rates, the County Clerk must exclude from the equalized assessed value of the taxing district the equalized assessed value of the improvements which will receive an abatement under this Enterprise Zone program. If the improvements will receive an abatement of only a percentage of the taxes on the improvement, the County Clerk should exclude the corresponding percentage of equalized assessed value from the base in calculating the rate.

PTELL:
When the Enterprise Zone Abatements expire or are otherwise discontinued, the abated Equalized Assessed Valuation should be factored into the PTELL equation as new property. See Section 9 for additional information.

Enterprise Zone Example

ABATEMENT ORDER:
On June 30, 2007, a taxing district files with the County Clerk and Board of Review a copy of an ordinance abating taxes on all improvements which have been constructed on or after the date of the declaration of the Zone, and those improvements which have been renovated or rehabilitated since then pursuant to Section 18-170 of the Property Tax Code for Greenway Park District. The ordinance provides for a 50% abatement of taxes beginning with tax year 2007, and continuing for twenty years.

The County Clerk notes that the abatement order was filed before July 1 so the abatement can begin with the 2007 levy year. Had it not been filed before July 1, the abatement could not have begun until the 2008 levy year.

ASSESSED VALUE TO BE ABATED:
When the 2007 assessment books are turned over to the County Clerk, the Board of Review includes a list of new improvements and existing improvements which have been renovated or rehabilitated, all since the effective date of the creation of the zone (Because that is the way the abatement ordinance reads.) The list includes the current assessed value of each such improvement.

PARCEL	ASSESSMENT OF ELIGIBLE IMPROVEMENT
A	10,000
B	15,000
C	1,000
TOTAL	26,000

The County Clerk examines the list, equalizes the values with the state multiplier, reads the abatement ordinance to find what percentage of taxes are to be abated on the improvements.

State Multiplier = 1.0500
Percent of Abatement = 50%

PARCEL	EQUALIZED ASSESSMENT OF ELIGIBLE IMPROVEMENT	EQUALIZED VALUE TIMES PERCENT OF ABATEMENT
A	10,500	5,250
B	15,750	7,875
C	1,050	525
TOTAL	27,300	13,650

TAX RATE CALCULATION:
Before calculating the tax rates, the County Clerk deducts from the Equalized Assessed Value the Equalized Assessed Valuation of the improvements certified by the Board of Review in the proportion of the abatement.

The County Clerk notes that the 26,000 in improvements certified by the Board of Review is 27,300 in Equalized Value. The Clerk then multiplies this 27,300 by 50%, which is the percent of value abated. This amount is deducted from the tax base.

In this case the total tax base is 1,000,000. Champaign Park District levies only for a corporate fund with a rate limit of .25%. Its levy for this year is $2,000.

The County Clerk determines the rate setting base by deducting the equalized assessed value of the qualifying improvements in proportion to the abatement from the EAV of the district:

1,000,000 minus 13,650 = 986,350.
County Clerk divided the levy by the rate setting base:

2000/986,350 = .2028%

County Clerk extends the rate against the tax base:

1,000,000 times .2028% = 2,028.00

PARCEL	EQUALIZED ASSESSMENT ELIGIBLE IMPROVEMENT	TAXES EXTENDED ON PARCEL	ABATEMENT AMOUNT
A		21.29	
B		31.94	10.64
C	10,500	2.13	15.97
	15,750		1.07
TOTAL:	1,050	55.36	
			27.68
	27,300		

Taxes available to Champaign Park District after abatement:
2,028 minus 27.68 = 2,000.32

DEPARTMENT OF REVENUE FORMS:
On the 255-EZA in the area of the form that asks for the "value removed" by parcel for each class of property, the value stated should be the value corresponding to the highest abatement percentage in the county. In addition, the last part of the form should show the name of each district giving an abatement, the amount of EAV removed from the rate calculation for that district, the amount of extension abated from each district, and the rate that calculated the abated extension.

It is important that the EAV shown on the PTAX 250 summary, Line 14a, Part 2 should be the amount removed from the county government rate calculation.

The forms PTAX 251 through 254 should reflect the rate setting base in the EAV columns and show the extension after deduction of the abatement on the eligible improvements under Section 18-170. If the abatement percentage is different for different funds for the same district, indicate the EAV for each fund if it is different than the total shown for that district on the 251 through 254.

General Authority Abatements

Pursuant to Section 18-165 of the Revenue Act, General Authority Abatements may be granted by any taxing district to certain commercial or industrial properties once the County Clerk has ascertained the assessed valuation of the taxing district. The types of abatements, terms, and maximum amounts allowed are listed in Section 18-165.

These abatements differ from Enterprise Zone abatements in that the assessed value being abated is not deducted from the rate setting value of the taxing district. Taxes are calculated as they would be if the property were not receiving an abatement. The abatement is then calculated as per the instructions of the taxing district and the amount of tax to be abated is subtracted from the total tax extended on that parcel for that taxing district.

The Property Tax Code also allows for several other types of abatements. They are listed in the chart below, along with the appropriate statutory references.

General Authority Abatements	**35 ILCS 200/18-165**	All Taxing Districts
Annexation Agreements	**35 ILCS 200/18-184**	Municipalities only
Donations to Qualified Programs	**35 ILCS 200/18-165** & **65 ILCS 5/8-3-18**	Municipalities only
Urban Decay	**35 ILCS 200/18-180**	Home Rule Municipalities only
A Certain DNR Leasehold *	**35 ILCS 200/18-175**	All Taxing Districts
Low Income Multi-Family Residences leased to the Chicago Housing Authority*	**35 ILCS 200/18-177**	All Taxing Districts

* Does not require Taxing Districts to initiate the abatement.

SECTION 7

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
2017 EDITION

TIF DISTRICTS

In January 1977, the Illinois General Assembly passed the "Tax Increment Allocation Redevelopment Act" (65 ILCS 5/11-74.4-1 et seq.). Under this state law, municipalities may designate blighted residential neighborhoods, commercial business districts, or industrial areas for redevelopment. Tax Increment Financing originally allowed a municipality to capture the increase in local property taxes that resulted from a redevelopment project to pay for the public costs involved in the project. For districts formed prior to January 1, 1987, Public Act 84-1417 allowed these districts a short window of opportunity to form sales tax TIF's to capture the increase in state and local retail sales tax increment. The maximum life of a TIF District is between 23 and 35 years, but it may be dissolved earlier. After the TIF is dissolved, each taxing district receives its tax revenue based on the current value of each parcel. Several types of TIF Districts may be created under other statutes.

Ordinance Approving TIF Project 65:5/11-74.4-5
Ordinance Designating TIF Area 65:5/11-74.4-4
Ordinance Adopting TIF 65:5/11-74.4-8

Along with the Ordinances adopting the TIF District, the municipality is responsible for furnishing the County Clerk with the following:

1. Legal description of the TIF District
2. Map of the District

Each taxing district containing a TIF District does not share in any revenue generated by an EAV increase within the TIF. This increase goes into a special fund that can only be spent on the TIF District. The initial value of each property within the TIF District is frozen, based on the value at the time the TIF was established, for the purpose of calculating the tax rate. Property owners continue to pay on the full amount of the assessment, but the taxing districts receive their money based on the value of the property when the TIF was created.

The County Clerk then assigns the parcels a tax code that identifies them as TIF parcels for that TIF District.

PTAX 270 FILED WITH DEPARTMENT:
We recommend the Clerk file a PTAX 270 with the Department of Revenue for any TIF District that may include railroad property.

TAX YEARS AFFECTED BY A TIF:
The taxes first affected by the TIF are those arising from levies each year after the effective date of the ordinance until all redevelopment project costs and all municipal obligations under the program have been paid. (65 ILCS 5/11-74.4-8). Note that this must be within 23 years of the creation of the TIF (65 ILCS 5/11-74.4-3{n}{3}, and 65 ILCS 5/11-74.4-7). The municipality may extend the period to 35 years (check the state statutes).

ADDITIONAL STATUTES

Other state statutes that create TIF are: Economic Development Area Tax Increment Allocation Act (20 ILCS 620/1 et seq.); County Economic Development Project Area Property Tax Allocation Act (55 ILCS 85/1 et seq.); County Economic Development Project Area Tax Increment Allocation Act (55 ILCS 90/1 et seq.); Industrial Jobs Recovery Law (65 ILCS 5/11-74.6-1 et seq.); and Economic Development Project Area Tax Increment Allocation Act of 1995 (65 ILCS 110/1 et seq.).

DETERMINING THE INITIAL EQUALIZED ASSESSED VALUE

The County Clerk researches the Collector's books for the most recently ascertained equalized assessed valuation of each parcel within the TIF District. 65 ILCS 5/11-74.4-9(a)(1). The most recent EAV used in extending taxes before the TIF ordinances were adopted is the EAV certified by the County Clerk as the frozen or initial EAV. This is determined by adding the most recently ascertained equalized assessed value of each parcel within the project area, making sure the homestead exemptions pertaining to that year only, are deducted. There are no other adjustments made to the initial equalized assessed value. The County Clerk shall certify the sum as the "total initial equalized assessed value" of taxable real property within the project area. 65 ILCS 5/11-74.4-9(a)(2).

Note that the Department of Revenue will certify the valuation of state assessed track in the TIF and the track outside the TIF, basing the calculations on the information submitted by the County Clerk on PTAX 270. Breakdowns of these valuations are in the certifications sent to the County Clerk. Contact Steve Santarelli (217/785-0411) who will research the initial equalized assessed value of the state assessed railroad property within the TIF on request.

In cases where the Chief County Assessment Officer has split a parcel since the initial equalized assessed valuation year, the County Clerk should work with the Chief County Assessment Officer to determine an allocation of the initial equalized assessed value among the new parcels resulting from the split.

DETERMINING INCREMENTAL VALUATION AND TAXABLE VALUE FOR EACH TAXING DISTRICT CONTAINING A REDEVELOPMENT PROJECT AREA

After the County Clerk has certified the "total initial equalized assessed value" of the taxable real property in such area, then in respect to every taxing district containing a redevelopment project area, the County Clerk, for the purpose of computing the rate per cent of tax to be extended upon taxable property within such district, shall in every year that tax increment allocation financing is in effect, ascertain the amount of value of taxable property in a redevelopment project area by including in such amount the lower of the current equalized assessed value or the certified "total initial equalized assessed value" of all taxable property within such area. 65 ILCS 11-74.4-9(c).

The increment valuation is calculated on a parcel by parcel basis. For every parcel in the TIF District that increased in taxable value above the initial year value, the amount of the "increase" in valuation goes to the TIF increment value. For example, Parcel Number 09-08-28-300-001 in the "TIF Scenario" had an initial value of 260 and has a current taxable value of 510. The 250 increase in value (510 - 260 = 250) is applied to the TIF increment value. The total value of the TIF increment is the sum of the "increases" in taxable value for each parcel in the TIF District. For each parcel whose current taxable value is less than the initial value, the increment value is "0" for that parcel (see parcel number 09-08-29-402-010 in the "TIF Scenario".)

The valuation used to figure the tax rates for every taxing district that contains a redevelopment project area is calculated by using the lower of the initial value and the current taxable value for each parcel in the TIF District. This "rate value" is then added to the taxable value of each taxing district's parcels not contained in a redevelopment project area to produce the total taxable value for each district.

CERTIFICATION OF VALUATION TO OVERLAPPING COUNTIES

For taxing districts that contain a redevelopment project area and also overlap into adjacent counties, the County Clerk must certify the taxable value that was calculated using the lower of the initial value or the current year taxable value to determine each taxing district's total taxable value which is used for tax rate determination.

DETERMINING TAX RATES AND TIF DISTRICT EXTENSIONS

Once the total taxable value has been determined for each taxing district contained within a redevelopment project area, the County Clerk must calculate a tax rate for every fund levied by each taxing district remembering not to exceed any maximum rate set by Statute. Each fund rate is then accumulated to produce a total tax rate for each taxing district. Each taxing district's total rate is then added together to produce the increment tax code rate. This increment tax code rate multiplied by the increment value produces the extension (tax dollars) that goes to the municipality's tax increment fund.

Again, the increment fund is calculated on a parcel by parcel basis. The revenue generated from each individual parcel that increases in valuation above the initial year valuation goes to the TIF fund. This means that the TIF as a whole could have a decrease in valuation, but the TIF fund might still receive money because some individual parcels have increased in valuation.

Property owners pay taxes on the full amount of their assessments, but the taxing districts receive their tax money based on the value of the property when the TIF was created or less if parcel has lost value since the TIF was created. The tax dollars generated on the increment go to the municipality's TIF fund.

TIF DISTRICT'S EFFECT ON PTELL COUNTIES

When a TIF District is dissolved, each taxing district receives its tax revenue based on the current value of each parcel. For those counties under the Property Tax Extension Limitation Law, TIF valuations should be handled as new property for the first tax year in which the redevelopment project area ceases to exist.

DEPARTMENT OF REVENUE FORMS

The PTAX 251-TIF form should reflect the total increment EAV in which represents the accumulation of all increases in EAV above the initial value on each parcel. The PTAX 251-TIF should also reflect the aggregate tax code rate of the area, the extension on the tax increment EAV and the initial EAV of the TIF District. In addition, each taxing district comprising the TIF aggregate tax code should be listed on the PTAX 251-TIF.

The PTAX 251 through 254 should reflect the total extension on the rate valuation of the TIF in “TIF Scenario” plus the extension on the EAV outside the TIF Area for each taxing district affected by the TIF.

TIF AND ENTERPRISE ZONES

See Section 6, “Enterprise Zones” for a discussion of the overlap.

TIF Scenario

Recap:

A) The initial value of each property within the TIF District is frozen, based on the value at the time the TIF was established, for the purpose of calculating the tax rate. Property owners continue to pay on the full amount of the assessment, but the taxing district receive their money based on the value of the property when the TIF was created. TIF base value should never change.

B) Distribution to the TIF and the taxing district is made on a parcel by parcel basis. If the current EAV of a parcel is greater than its initial equalized assessed value, then the taxes raised from the initial equalized assessed value are distributed to the taxing district, and the remainder is distributed to the TIF. If the current EAV is equal to or less than the initial equalized assessed value, then the entire amount is distributed to the Taxing District.

C) Increment can not be a negative amount.

D) If the District is capped, you will use the capped rate instead of the actual rate.

Scenario:

Park District - RY 2011
Levy = 12,000
Total EAV = 33,552,597
Outside of redevelopment = 33,482,822

There are three parcels in the TIF District:

Parcel Number	Initial Value	Current Value	Increment Value	Rate Value
41-20-11-401-001	818	14,809	13,991 = 14,809-818	818 = Initial Value
41-20-11-401-002	73,177	42,707	0 = 42,707-73,177	42,707 = Initial can't be more than current
41-20-11-401-003	0	12,259	12,259 = 12,259-0	0 = Initial Value
Total:	73,995	69,775	26,250	43,525

EAV used to calculate rate =	33,526,347	= 33,482,822 + 43,525
Rate =	0.0358	= 12,000 / 33,526,347
Total Taxes extended =	12,011.83	= (33,526,347 + 26,250) * .000358
Taxes extended to Park District =	12,002.43	= 33,526,347 * .000358
Taxes extended to TIF District =	9.40	= 26,250 * .000358

	Taxes to TIF	Taxes to Park
41-20-11-401-001	5.01 = .000358*13,991	0.29 = .000358*818
41-20-11-401-002	0.00 = .000358*0	15.29 = .000358*42,707
41-20-11-401-003	4.39 = .000358*12,259	0.00 = .000358*0
Total:	9.40	15.58

SECTION 8

ILLINOIS COUNTY CLERKS'
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CALCULATION OF TAX RATES

When the County Clerk has obtained the equalized assessed values from the Board of Review and overlapping counties, they can begin calculating tax rates. Although the calculations used to determine tax rates involve simple mathematics, the process is complicated by numerous factors. The following pages provide statutory guidelines, as well as numerous sample calculations. Before proceeding with the actual calculations, both levies and maximum rates should be confirmed by each taxing district.

COMPUTATION OF TAX RATES **(35 ILCS 200/18-45)**
Each County Clerk shall estimate and determine the rate per cent upon the equalized assessed valuation (EAV) for the levy year of the property in the county's taxing districts and special service areas. The rate cannot produce less than the net amount required by each taxing district's annual tax levy. However, prior to extension, the County Clerk shall determine the maximum tax rate for each fund levied. If the amount of any tax rate for extension exceeds the maximum, the Clerk shall extend only the maximum allowable rate. Maximum tax rates are authorized by statute or by action taken by the taxing district. The Illinois Property Tax Rate and Levy Manual published by the IL Dept. of Revenue is an excellent resource. It is available on their web site. It includes maximum rates and also the requirements of any new levy funds and any special circumstances for levy funds; i.e. if there is a limit on how many years a fund can be levied and if the fund is subject to back-door referendum provisions. Also affecting calculation of rates are abatements by units of government; Truth-in-Taxation; Enterprise Zones; Tax Increment Financing (TIF Districts); the Property Tax Extension Limitation Law (PTELL). *There are separate sections for each of these issues.*

In the computation of rates, the fraction of a mill shall be computed and extended as the next higher even mill, rates may be calculated beyond 3 decimal points to allow the extension to be a close to the levy as possible. **(35 ILCS 200/18-140)**

NOTE: For those counties affected by the Property Tax Extension Limitation Law, see that Section in this Manual.

To determine the tax rate, divide the levy amount requested by the final EAV of the taxing district.

Example: Town Fund Levy: $16,950.00 Township value: $4,972,500
16,950 ÷ 4,972,500 x 100 = .3409 rate (can be rounded to your County's preference)
(On most hand calculators, levy ÷ EAV % key)

No County Clerk shall extend a tax levy imposed by any taxing district, other than a home rule unit, based on a rate that exceeds the rate authorized by statute or referendum for that taxing district. (See Illinois Property Tax Rate & Levy Manual.) If a taxing district is home rule, they do not have rate limits on their funds.

If a taxing district is in violation of **35 ILCS 200/18-90** (Truth in Taxation Act) no County Clerk shall extend the final aggregate levy, as defined in **35 ILCS 200/18-55**, in an amount more than

105% of the final aggregate extension for the preceding year (excluding bonds and other debt service, permanent road, election costs and levies to cover Public Building Commission (PBC) leases).
See the Truth-in-Taxation Section in this manual.

ESTIMATED VALUATIONS OR RATES IN OVERLAPPING DISTRICTS **(35 ILCS 200/18-135)**

(a) In counties which have an overlapping taxing district(s) that extend into one or more other counties, the County Clerk, upon receipt of the assessments from the Board of Review and the equalization factor from the Department, may use estimated valuations or estimated rates, as provided in subsection (b) of this Section, for the overlapping taxing district(s) if the County Clerk in any other county into which the overlapping taxing district(s) extend cannot certify the actual valuations or rates for the district(s)

(b) If the County Clerk of a county which has an overlapping taxing district which extends into another county has not received the certified valuations or rates from the County Clerk of any county into which such districts overlap, he or she may subsequent to (after) March 15, make written demand for actual or estimated valuations or rates upon the County Clerk of that county. Within 10 days of receiving a written demand, the County Clerk receiving the demand shall furnish certified or estimated valuations or rates for the overlapping taxing district, as pertaining to his or her county, to the County Clerk who made the request. If no valuations or rates are received, the requesting county may make the estimate.

(c) If the use of estimated valuations or rates results in over or under extension for the overlapping taxing district in the county using estimated valuations or rates, the County Clerk shall make appropriate adjustments in the subsequent year. Any adjustments necessitated by the estimation procedure authorized by this Section shall be made by increasing or decreasing the tax extension by fund for each taxing district where the estimation procedures were used.

In other words, if a taxing body in your county also extends into one or more other counties and the overlapping counties are not able to provide equalized valuations for that district by the time you are ready to calculate rates, you may calculate a rate using an estimated value. (In some cases the estimate may be the previous year's value.) The rate you extend will be calculated on your equalized assessed value plus the overlaps' estimated value.

Because you will already have extended a rate by the time you receive the overlap's certified value, you must recalculate each fund using the correct value. If the difference in value produces either an increase or decrease in the rate, that increase or decrease should be applied to each fund the following year. There is a tax calculation example on the following pages showing the estimate and adjustment process.

CALCULATING RATES CONSISTS OF MORE THAN JUST DIVIDING THE LEVY BY THE EAV. HERE ARE SOME "EXCEPTIONS" THAT AFFECT THE RATE CALCULATIONS...

ESDA TAX RATE **(65 ILCS 5/8-3-16)**

The corporate authorities of any municipality may annually levy, for emergency services and disaster operations as defined in the Illinois Emergency Management Agency Act, a tax not to exceed 0.05%. However, the amount collectible under a levy shall not exceed 25¢ per capita. The County Clerk shall obtain the most recent population for the municipality. If that population x .25 is more than the tax levied, then the levy amount will be applicable. If the population x .25 is less than the tax levied, then the calculated amount will be inapplicable. Remember that neither amount can produce a rate in excess of 0.05%.

MAXIMUM RATE FOR THE TOWNSHIP CORPORATE FUND **(60 ILCS 1/235-10)**

The maximum rates for Townships' corporate or town funds are determined by the equalized assessed value of the Township; by action of the Township at an Annual Town Meeting; or by referendum held at a general election. Below lists the maximum rate requirements:

1) If the EAV is $36 million or more, then the maximum rate = .25%

2) If the EAV is $30 million but less than $36 million, the rate cannot produce revenues more than $90,000

3) If the EAV is less than $15 million, then maximum rate = .45%

4) If EAV is less than $10 million and a referendum is passed at a general election, the max. rate = .65%

5) If EAV was more than $15 million before 9/17/83, then maximum rate = .25% May be increased to the rates in the sliding scale by a referendum at the annual town meeting.

6) If EAV was less than $15 million before 9/17/83, but has not increased, then the maximum rates are as shown in the following sliding scale.

Between $15 million & $16 million .44%
Between $16 million & $17 million .43%
Between $17 million & $18 million .42%
Between $18 million & $19 million .41%
Between $19 million & $20 million .40%
Between $20 million & $21 million .39%
Between $21 million & $22 million .38%
Between $22 million & $23 million .37%
Between $23 million & $24 million .36%
Between $25 million & $26 million .34%
Between $26 million & $27 million .33%
Between $27 million & $28 million .32%
Between $28 million & $29 million .31%
Between $29 million & $30 million .30%

PERMANENT ROAD FUND **(605 ILCS 5/6-601 & 602)**

Township Road Districts that have established the permanent .167 or .25 rate at a special town meeting or general election need not include a dollar amount in their annual levy. Each year following the establishment by the Road District of the permanent rate and the filing of the results with the County Clerk, the Clerk is required to extend the full amount of the rate.

Different interpretations of this section of the law exist. If an abatement is filed or if a lower amount is levied by the Township Road District, County Clerks may be well advised to consult with their State's Attorney prior to lowering the extension of this tax.

The Permanent Road Fund extension is excluded from Truth in Taxation.

MUNICIPAL DISTRIBUTION OF TOWNSHIP ROAD & BRIDGE FUNDS
(**605 ILCS 5/6-507**, **5/6-512** & **65 ILCS 5/11-81-2**)

Calculating the Municipal Distribution of Township Road & Bridge funds is approached in a two-step process. The County Clerk first calculates a rate for the Road & Bridge Fund of the Road District and determines the amount to be distributed to the municipality. Second, the County Clerk must abate the municipality's street and bridge fund rate by an amount equivalent to the road and bridge extension in the municipality. *There is a tax calculation example on the following pages showing this process*.

BOND LEVIES **(30 ILCS 350/16)**

If a bond is filed before March 1, the County Clerk is required to accept and extend a bond levy from any unit of local government, even though the bond filing is after the levy filing date. The levy amounts for bonds need not be specified in the taxing district's annual tax levy. The

County Clerk should extend the bond fund according to the levy schedule set forth in the original bond on file in his or her office. Districts lying in more than one county must file their bonds with each County Clerk in their district.

BOND EXTENSIONS (ADDITION FOR LOSS IN COLLECTION) **(30 ILCS 350/16)**
In extending taxes for general obligation bonds, the County Clerk shall add to the levy for debt service on such bonds an amount sufficient, in view of all losses and delinquencies in tax collection, to produce tax receipts adequate for the prompt payment of such debt service. To determine the collection loss, the County Clerk will annually get the collection percentages from the County Treasurer. The County Clerk must calculate the dollar amount that was lost in collection and inflate the current rate to compensate for that dollar amount.

ABATEMENT OF LEVIES (INCLUDING BONDS) **(35 ILCS 200/18-20)**
Any taxing district, upon determining that a surplus of funds is available for any purpose, may reduce its levy by adopting a resolution or ordinance, by a majority vote of the governing authority. A certified copy of this resolution or ordinance shall then be filed with the County Clerk of each county collecting those taxes, and the Clerk shall abate the taxes accordingly. The abatement cannot be made after the tax rates are extended*. As a precaution, some of the County Clerk's ask for the abatement to be filed before the end of the levy year…or at least a letter of intent to abate.*

COMMUNITY COLLEGE DISTRICTS' ENERGY CONSERVATION, HEALTH or SAFETY, ENVIRONMENTAL PROTECTION or HANDICAPPED ASSESSIBILITY
(110 ILCS 805/3-1, 805/3-14, 805/7-18)
Levy for this fund requires an approval from the Illinois Community College Board. In order to obtain the approval, the school must have an order of enforcement to provide for necessary alterations or repairs, or a local board's determination that alterations or repairs are necessary.

COMMUNITY COLLEGE DISTRICTS' STATEWIDE AVERAGE ADDITIONAL TAX
(110 ILCS 805/3-14.3)
In order to levy for this fund, a community college must have a certification of eligibility from the Illinois Community College Board. The certification lists a maximum rate which is the combination of the college's Education Fund Rate, the Operations & Maintenance Fund Rate, and the Additional Tax Fund Rate. In other words, if the certification lists a rate of 25.16* and the college's Education Fund rate is 13.20, the O&M Fund rate is 2.80, the remaining 9.16 would be the maximum rate for the Additional Tax Fund.

Rate Certified by the IL Community College Board	25.16*
Education Fund Rate	-13.20
Operations & Maintenance Fund Rate	-2.80
Additional Tax Fund Rate	9.16

**This certified rate will change each year.*

EFFECT OF REFERENDA ON TAX RATES - AMENDED LEVIES
Generally, except for schools and community colleges, if a majority of all ballots cast on a proposition are in favor of the proposition, the maximum rate so established shall become effective with the levy next following the referendum. An increase in the school education or operations & maintenance rate, which has been voted on after the levy is adopted, but before the taxes are extended, can be applied providing a supplemental budget and, if necessary, an amended tax levy is filed. **105 ILCS 5/17-3.2** of the School Code. For Community College Districts, see **110 ILCS 805/3-20.2**.
School districts do not have to comply with Truth-in-Taxation in processing their supplemental levies. (181 Ill. App.3rd 345). See the Section on Budget & Levy Certifications.

A "roll back" or decrease in the maximum rate under **35 ILCS 200/18-120** *and* **18-125** *cannot be authorized by election unless authorized by statute.*

RATE FOR SCHOOL CONSOLIDATION/DETACHMENT AREAS **(105 ILCS 5/7-14)**
When schools consolidate or when a detachment occurs, generally, current bonded indebtedness remains with the original properties. *Exceptions may apply - confirm with the School District(s).*

TAX INCREMENT FINANCING DISTRICTS (TIF) **(65 ILCS 5/11-74.4-9)**
The initial value of each property within the TIF District is frozen, based on the value at the time the TIF was established, for the purpose of calculating the tax rate. Property owners continue to pay on the full amount of the assessment, but the taxing districts receive their money based on the value of the property when the TIF was created*. Refer to the TIF Section in this manual for details and sample calculations*.

ENTERPRISE ZONES **(35 ILCS 200/18-170)**
The Property Tax Code provides that in setting the tax rates, the County Clerk must exclude from the equalized assessed value of the taxing district the equalized assessed value of the improvements which will receive an abatement under this Enterprise Zone program. If the improvements will receive an abatement of only a percentage of the taxes on the improvement, the County Clerk should exclude the corresponding percentage of equalized assessed value from the base in calculating the rate. *Refer to the Enterprise Zone Section in this manual for details and sample calculations*

TAX RATE CALCULATIONS

WORKSHEETS FOR COMPUTING TAXES
A majority of the counties have an in-house or outside vendor assist in the preparation of tax rates, however, it is recommended to compute tax rates yourself by hand. Comparing your amounts to the “electronic” amounts assures you of the accuracy of the calculations. Each office will have its own system of “rate cutting" and the following is only a suggestion of what to include on the worksheet for each taxing district.

1) Tax year
2) Unity of Government and district number (number is assigned by each county)
3) Estimated EAV (if applicable) Include each county if an overlap (not in the sample below)
4) Actual EAV Include each county if an overlap
5) Document any TIF and/or Enterprise Zone EAV (not in the sample below)
6) Maximum authorized rate
7) Space for notes
8) Fund codes assigned by Dept. of Revenue for PTAX 250 abstracts
9) Levy funds
10) Levy amounts
11) Actual or estimated rate (estimated if using a prior or estimated EAV)
12) Actual or estimated extension for your county (estimated if using a prior or est. EAV)
13) Special Calculations (bond % for collection loss, ESDA population, etc.)
14) Date levied filed and check if the levy was certified
15) Truth-in-Taxation information

BELOW ARE SEVERAL DIFFERENT TAX RATE & EXTENSION CALCULATION SCENARIOS:

-Basic Calculation-

1) *Tax Year*	***2)*** *District Name*	***2)*** *District #*
2012	**City of Fun**	**#12**

4) *EAV used to calculate tax rate* **250,444,450**

6) *Max. rate allowed by Statute*	***7)*** *Note*	***8)*** *DOR Fund #*	***9)*** *Funds from tax levy*	***10)*** *Dollar amounts from levy*	***11)*** *Calculated rate or maximum rate whichever is less*	***12)*** *Extension applicable to the district*
0.4375	1	001	Corporate	1,160,000	0.4375	1,095,694.47
0.0500	2	046	ESDA	5,700	0.0023	5,760.22
0.0000		005	IMRF	416,000	0.1662	416,238.68
0.0000		015	Police Pension	467,000	0.1865	467,078.90
0.0000		047	Social Security	285,000	0.1138	285,005.78
0.0000	3	003	Bond #123	0	0.0000	0.00
0.0000	4	003	Bond #456	416,300	0.1672	418,743.12
			TOTAL	2,750,000	1.0735	2,688,521.17

7) *Significant information*

1- Maximum rate authorized by election 11/7/2004

2- Cannot exceed .25 per Capita

3- Abated 11/3/2012 by Ord. 453

13) *4- Add for loss of collection* *Loss Rate: 1.0053*

% to increase bond levies to account for loss of collection from the previous year.

14) *Date levy filed & if it was certified* Levy filed : 11/25/2017

Is the levy certified? ☑ Yes ☐ No

15) *Truth in Taxation*

Did levy exceed 105% of prior extension? ☐ Yes ☑ No

Did they file a Certificate of Compliance? ☑ Yes ☐ No

What is the maximum allowable levy? 2,513,270

Reduction: *None*

Levy cannot exceed 105% of the prior year's extension (excluding bonds).

-Estimating & Adjusting Rates Calculation-

Calculate the tax rate & extension in the same manner as the "basic calculation" shown above. Use the Total (all counties) EAV to determine tax rates. Extend using the Happy County EAV only.

Tax Year	District name	District number
2017	**City of Joy**	#**12**

Assessments		
Happy County	250,444,450	
Smile County	7,911,452	Estimated
Laugh County	107,020	Estimated
Total	258,462,922	

Max Rate	Notes	IDOR Fund #	Fund Name	Levy Amount	Rate	Happy County Extension
.4375	1	001	Corporate	1,160,000	.4375	1,095,694.47
.0000	2	003	Bond #123	0	.0000	0.00
.0000	3	003	Bond #456	416,300	.1620	405,720.01
.0000		005	IMRF	416,000	.1610	403,215.56
.0000		015	Police Pension	467,000	.1807	452,553.12
.2000		025	Garbage	540,000	.2000	500,888.90
.0900		043	Playground	420,000	.0900	225,400.01
.0500	4	046	ESDA	5,700	.0023	5,760.22
.0000		047	Social Security	285,000	.1103	276,240.23
			TOTAL	**3,710,000**	**1.3438**	**3,365,472.52**

When the EAV's from the overlapping counties are certified, you must re-calculate the rates using the actual EAV's:

2017	**City of Joy**			
	EAV		EAV	
Happy County	250,444,450		250,444,450	
Smile County	7,911,452	Estimated	8,852,765	Final
Laugh County	107,020	Estimated	109,380	Final
Total	258,462,922		259,406,595	

You used the estimated EAV (258,462,922) to determine the estimated tax rates for Happy County tax bills. Now use the certified "real" EAV (259,406,595) to calculate what the actual tax rate should have been.

Fund	Levy Amount	Estimated Rate	Happy County Estimated Extension	**Actual**	**Happy County Actual Extension**	Extension Difference
Corporate	1,160,000	.4375	1,095,694.47	**.4375**	**1,095,694.47**	0.00
Bond #123	0	.0000	0.00	**.0000**	**0.00**	0.00
Bond #456	416,300	.1620	405,720.01	**.1614**	**404,217.34**	-1,502.67
IMRF	416,000	.1610	403,215.56	**.1604**	**401,712.90**	-1,502.66
Police Pension	467,000	.1807	452,553.12	**.1801**	**451,050.45**	-1,502.67
Garbage	540,000	.2000	500,888.90	**.2000**	**500,888.90**	0.00
Playground	420,000	.0900	225,400.01	**.0900**	**225,400.01**	0.00
ESDA	5,700	.0023	5,760.22	**.0022**	**5,509.78**	-250.44
Social Security	285,000	.1103	276,240.23	**.1099**	**275,238.45**	-1,001.78
TOTAL	3,710,000	1.3438	3,365,472.52	**1.3415**	**3,359,712.30**	-5,760.22

Fund rates at the maximum are not affected.
Happy County will deduct from the following year's rate, a rate to generate the extension difference ($5,760.22). Use your judgment as to the size of the levy, tax burden, etc. when deciding to adjust the extension difference. Usually, if rates change to third place (MILL) adjustments are made.

In the above example, the real values are higher than estimated so the rate applicable to the extension difference is deducted from the next year's rate. However, if the real values are lower than estimated, the process is reversed and the rate applicable to the extension difference is added to the next year's rate.

The following year you must adjust the calculated rate by the overage or shortfall caused from using an estimated rate the previous year.

Use the 2017 levy and EAV, calculate the tax rates:

Assessments	
Happy County	256,327,480
Smile County	8,225,370
Laugh County	110,420
Total	264,663,270

The 2017 rate must be reduced by a rate determined by the 2017 over-extension:
Adjusted Rate = -5,760.22 / 256,327,480 = .0023

Fund	Levy Amount	Rate	Happy County Extension
Corporate	1,354,800	.4375	1,121,432.73
Bond #123	0	.0000	0.00
Bond #456	507,300	.1927	493,943.05
IMRF	465,000	.1757	450,367.38
Police Pension	502,000	.1897	486,253.23
Garbage	578,000	.2000	512,654.96
Playground	439,000	.0900	230,694.73
ESDA	5,700	.0022	5,639.20
Social Security	306,000	.1157	296,570.89
Prior Year Adj.		-.0023	-5,895.53
TOTAL	4,157,800	1.4012	3,591,660.64

Smile and Laugh Counties calculated rates after the certified or “real” 2011 values were known, so they did not use an estimated rate. Do not estimate rates for an overlapping county, each county must use their own figures to calculate the adjustment.

-Municipal Distribution of Twp Road & Bridge Funds Calculation-

This calculation is a **two part** process, the **first** part involves calculating the monies distributed from the road district to the municipality and the applicable rate. Determine which road district(s) the municipality overlaps into. In our example the City of Bliss is located in three townships; Eclipse, Sunset & Sunshine. Calculate the Road District's Road & Bridge rate as usual.

Eclipse Twp Road	*Assessment:*	173,235,300
Fund	*Levy*	*Rate*
General	**166,646**	**0.0962**

Sunset Twp Road	*Assessment:*	489,166,872
Fund	*Levy*	*Rate*
General	**447,148**	**0.0915**
Equipment & Building	97,860	0.0201
TOTAL	545,008	0.1116

Sunshine Twp Road	*Assessment:*	78,249,598
Fund	*Levy*	*Rate*
IMRF	5,000	0.0064
General	**182,695**	**0.2335**
TOTAL	187,695	0.2399

Determine ½ of the General Road Rate

½ of Eclipse Rate = .0481 (.0962 * .5)
½ of Sunset Rate = .0458 (.0915 * .5)
½ of Sunrise Rate = .1168 (.2335 * .5)

Determine the EAV of the municipality lying within the Road District. This is usually an internal program your computer system can generate. If not, you need to determine the tax codes that the municipality has within the township and add those EAV’s.

Multiply the EAV that the Township has in the Municipality by the ½ General Road Rate. This total is the Township's Road Extension that will be distributed to the municipality.

Determine the rate reduction for the Municipality's Street and Bridge Fund by dividing the Township's extension to the Municipality by the Municipality's EAV.

Townships in the City	1/2 General Twp. Road Rate	EAV in the City	Extension to the City	Rate Calculated using Extension & City's EAV
Eclipse	0.0481	49,252,430	23,690.42	0.0163
Sunset	0.0458	96,366,750	44,135.97	0.0303
Sunrise	0.1168	123,220	143.92	0.0001
Total		145,742,400	67,970.31	***0.0467***
	Document ½ of each Townships' General Road Rate	*Total of Townships' EAV's must = City's EAV*	*EAV in City X 1/2 Road Rate =Ext to City*	*The Extension to the City divided by the City's EAV = Street & Bridge rate reduction*

The **second** part is to abate the rate of the monies distributed to the municipality from the Road District from the municipality's Street & Bridge fund for non-home rule municipalities exercising their authority by ordinance.

Subtract the rate from the municipality's Street and Bridge Fund's maximum rate (or the rate required to produce the funds levied in the municipality's street & bridge fund, whichever is less). The remainder will be the adjusted maximum rate extendible for the municipality's street and bridge fund.

Calculate the City of Bliss's rates as usual:

Assessment: 145,742,400

Max. Rate	*Fund*	*Levy*	*Rate*	*Extension*
0.2500	General	352,935	0.2422	352,988.09
0.1000	**Street & Bridge**	**143,065**	**0.0982**	**143,119.04**
0.0000	Social Security	139,965	0.0961	140,058.45
	TOTAL	635,965	0.4365	636,165.58

Reduce the City's Street & Bridge rate by the rate applicable to the road district's extension to the City.

Street & Bridge Rate was .0982
Subtract the rate applicable to the money received from the Road District ***(.0467)***
= amount to be extended for the City's Street & Bridge Fund ***.0515***

Max. Rate	*Fund*	*Levy*	*Rate*	*Extension*
0.2500	General	352,935	0.2422	352,988.09
0.1000	**Street & Bridge**	**143,065**	***0.0515***	**75,057.34**
0.0000	Social Security	139,965	0.0961	140,058.45
	TOTAL	635,965	0.3898	568,103.88

If the rate produced by the monies received from the Road Districts exceeds the City's maximum, no extension for the City's Street & Bridge fund is made.

If the City's total Street and Bridge levy produces a rate below its maximum, the rate produced by the Road Districts' distribution is subtracted from that lesser rate and the remainder is extended for the City.

HERE ARE A FEW ISSUES TO REMEMBER:

ADMINISTRATIVE ERROR **(35 ILCS 200/14-40)**
An Administrative Error is defined to include but not limited to failure to include an extension for a taxing district on the tax bill, an error in the calculations of tax rates or extensions or any other mathematical error by the county clerk, or a defective coding by the county, but does not include a failure by the county to send a tax bill to the taxpayer, the failure by the taxpayer to notify the assessor of a change in the tax-exempt status of property, or any error concerning the assessment of the property.

TREATMENT OF OMISSION OF A TAX **(35 ILCS 200/14-40 & 14-45)**
Addition of uncollected tax to tax for subsequent year. County Clerks are permitted to include an omitted tax for any year or years, provided the tax was omitted for a reason other than an "Administrative Error". This omitted tax may be added to the tax on the property for any subsequent year, in a separate column designating the year or years. See restrictions and notice requirements in **35 ILCS 200/14-41**.

TREATMENT OF ADMINISTRATIVE ERROR **(35 ILCS 200/14-41)**
Counties are permitted to collect taxes omitted by reason of an "Administrative Error", for only the two most recent years, including the current tax year. The County Collector sends the taxpayer a certified letter notifying them of this arrearage. If the notice is mailed to the taxpayer before October 1 in any year, then the arrearages (omitted) tax may be added to the bill in the year following the notice, unless the county has adopted the accelerated method of billing. If the notice is mailed after October 1 in any year, then the arrearages of taxes are to be added to the tax bill in the second year after the notice has been mailed. In no event shall the due dates on the arrearages be in more than a single tax year. The arrearages are to be listed separately on the tax bill.

ERROR IN CALCULATION OF RATE OR EXTENSION **(35 ILCS 200/18-145)**
Notwithstanding any other provision of law to the contrary, if, because of an error in the calculation of tax rates or extension of taxes by the County Clerk, the taxes paid on any property are higher than required by law, the County Clerk shall, in the following year, abate an amount equal to the excess taxes from the property taxes extended for any tax levy or fund affected by the error. This Section shall not deprive any taxpayer of the right to maintain a tax objection under **35 ILCS 200/23-5 thru 23-15** challenging the legality of the County Clerk's actions; but the amount of any subsequent tax abatement shall be credited toward the payment of any refund ordered by the court.

ABATEMENT OF TAXES **(35 ILCS 200/18-165)**
Any taxing district, upon a majority vote of its governing authority, may, after the determination of the assessed valuation of its property, order the Clerk of that county to abate a portion, within statutory limits, of its taxes on the following types of property: (1) commercial and industrial; (2) horse racing; (3) auto racing; (4) academic or research institute; (5) housing for older persons; (6) historical society; (7) recreational facility; (8) relocated corporate headquarters; (9) US military public/private residential developments; (10) property located in a business corridor that qualifies for an abatement under Sec. 18-184-10. This abatement applies to the taxes paid, not the levy. Several other types of abatements are listed in the Enterprise Zone & Abatements Section**.**

SUGGESTED CHECKLIST

County Clerks may choose to customize this list. The list is not necessarily in chronological order.

Before certifying the Collector's Books have you...

_____ Prepared worksheets for levies rate limits, actual rates and estimated extensions?

_____ Checked levies for Truth in Taxation Certificates of Compliance?

_____ Changed any rate limit increase (or decrease) by referendum in the past year? Be sure to post on the computer.

_____ Checked the Bond Book and abatement schedules for the current levy of all bonds for taxing districts? (These amounts are not specified on the levies.)

_____ Increased bond levy by amount due for losses and delinquencies in tax collection?

_____ Checked the bonded indebtedness if any schools consolidated/annexed last year?

_____ Sent notice to taxing districts for levy and maximum rate confirmation?

_____ Put any new districts into computer? New districts are also reported on PTAX 250 Abstract of Levies, Rates & Extensions, PTAX 270 Abstract of Changes in Tax Dist. Boundaries, and PTAX 256 New Taxing District.

_____ Entered Home Rule status for any municipality which has achieved this status through referendum or population change? Illinois Constitutional Provision

_____ Checked for any tax code changes due to annexations, etc.?

_____ Entered into computer valuations for DOR assessed Railroads, Pollution Control Facilities and Low Sulfur Dioxide Emission Coal Fuel Devices?

_____ Made sure drainage taxes are correctly applied to newly split / combined parcels?

_____ Applied final multiplier?

_____ Calculated equalized assessed valuation (EAV) and checked exemptions? (Compare with last year's figures - look for unexplained differences.) Cross Check – does the Townships' total EAV equal the County's total? Does the School Districts' total EAV equal the County's total? Does the community colleges' total EAV equal the County's total?

_____ Checked Enterprise Zones? (Check that all PINs are still valid.)

_____ Checked TIF Districts? (Check that all PINs are still valid - base value <u>must</u> be the same from year to year).

_____ Certified valuations to overlapping counties?

_____ Entered certified values from overlapping counties?

_____ Recorded any abatements of levies that have been filed by taxing districts?

_____ Remembered to check refunded bonds for abatements because sometimes they are overlooked by the taxing body? (When bonds are reissued, a schedule of abatement for the original bond will be in separate document or may be included in the new bond resolution.)

_____ Recorded any General (tax incentive) Abatements?

_____ Checked any township whose maximum corporate rate is affected by change in valuation?

_____ Included rate to be used for township's permanent road fund? (This fund need not be levied, but must be extended, unless abated).

_____ Calculated the municipalities' shares of township road & bridge fund and abated their street and bridge levy if necessary? (For non-home rule municipalities only).

_____ Made certain municipalities levying for ESDA are receiving only 25¢ per capita or .05 rate limit whichever is less?

_____ Checked for corrected rates if an estimated EAV was used last year?

_____ Added special line for any omission or over-extension of previous year's tax?

_____ Calculated any Property Tax Extension Limitations?

_____ Double checked rate limits to make certain none are over limit? (Check to make sure there are no unexplained differences in rates from last year).

_____ Certified rates to overlapping counties?

_____ Entered certified rates from overlapping counties?

_____ Calculated taxes and checked extensions against work sheets and last year's figures?

_____ Included the word “SOLD” on the tax bill for any taxes sold and not yet redeemed?

_____ Calculated all forfeited taxes for Collector, to be included on the first installment of tax bill?

_____ Sent “Clerk's Certificate of Taxes Levied and Extended” to taxing districts? (Township and municipal certifications should include each district's share of township road & bridge extension).

SECTION 9

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
2017 EDITION

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL)

35 ILCS 200/18-185 through 18-245. For more information, see PTAX 1080 PTELL, Technical Manual. *PA 94-976 effective June 30, 2006 brought PTELL reform. Last amendment to the act was June 17, 2013 PA 98-23.*

The PTELL is designed to limit increases in property tax extensions (total taxes billed) for non-home rule taxing districts. Increases in property tax extensions are limited to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) (a measure of inflation), during the 12-month calendar year preceding the levy. The tax district will also receive additional tax dollars from new property. PTELL is applicable to all non-home rule units of government in an affected county. Not all funds of a taxing district are subject to PTELL, for instance, Special Recreation fund for Park Districts and certain bonds.

Although the law is commonly referred to as "tax caps," use of this phrase can be misleading. The PTELL does not "cap" either individual property tax bills or individual property assessments. Instead, the PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction, annexations to the district, and voter approved increases.

This law was first imposed on taxing districts located entirely, or having a majority of its EAV, in one of the counties contiguous to Cook County: DuPage, Kane, Lake, McHenry and Will (the collar counties), beginning with the 1991 levy year for taxes collected in 1992. Cook County was placed under the cap beginning with the 1995 tax levy year. All other Counties must use a referendum for creation/dissolution of PTELL. To date thirty-nine counties are under PTELL.

35 ILCS 200/18-213, effective July 11, 1996 allowed county boards to place a referendum for PTELL on the ballot ("voluntary" imposition of Tax Cap).

35 ILCS 200/18-214, effective March 7, 1997 allows those counties that "voluntarily" voted to be covered by PTELL to remove the applicability of PTELL.

After the referendum is held, the County Clerk shall notice:

1. All of the county's taxing districts.
2. County Clerk of any other county in which a multi-county taxing district is affected.
3. Department of Revenue. *(See Section 9 page 7)*

After the last referendum affecting a multi-county taxing district is held, the Department of Revenue shall determine whether the taxing district is subject to PTELL and, if so, shall notify the taxing district and the county clerks. Generally, taxing districts are subject to PTELL if every county in which the district is located has held a referendum asking if voters want the PTELL to be applicable (regardless if approved), AND if the majority of the EAV of the district is in the county where voters have approved the referendum.

TAX EXTENSION LIMITATION (35 ILCS 200/18-195)
Tax extensions made under Sections 18-45 and 18-105 are further limited by the provisions of this Law. For those taxing districts that have levied in any previous levy year for any funds included in the aggregate extension, the County Clerk shall extend a rate for the sum of these funds that is no greater than the limiting rate.

PA 94-976
What changes did Public Act 94-976 (Senate Bill 1682) make to the PTELL? Major changes are listed below.

1. A PTELL taxing district must use only the referenda options in the PTELL to raise more taxes than the cap allows. It may not use any other proposition found in Illinois statutes, including those based on Section 18-120 and Section 18-125 of the Property Tax Code. Tax Districts should receive advice from their attorney when preparing the referenda.

2. Taxing districts may ask voters to approve an increase in the limiting rate for one or more levy years (but no more than four) as specified on the ballot.

3. Taxing districts may ask voters to approve an inflationary increase that is greater than allowed by the PTELL (*i.e.,* 5 percent or the CPI, whichever is less) for one or more levy years as specified on the ballot.

4. Significant new supplemental ballot and election notice information is required.

5. The rate increase factor [RIF] is eliminated for all referenda held after March 21, 2006. In some limited instances, taxing districts may exceed a voter-approved rate limit for a fund as long as the sum of all rates of funds subject to the PTELL does not exceed the limiting rate. (35 ILCS 200/18-230)

LIMITING RATE (35 ILCS 200/18-185)
The limiting rate is the “heart” of the Tax Cap. It is the maximum rate that all capped funds cannot exceed. Several factors go into the makeup of the limiting rate: aggregate extension (base), CPI, total district EAV, new property value, annexation value, disconnection value and dissolved (recovered) TIF value.

The aggregate extension to be used for a taxing district is the highest extension in the preceding three years less any extensions made for a) general obligation bonds approved by referendum, b) general obligation bonds issued before the district fell under PTELL, c) refunding bonds, d) limited bonds, e) “double barreled”/alternate revenue source bonds, f) the building bond portion of a PBC lease g) Fire Fighter’s widows and orphans fund (PA 93-0689), and h) County Tax for Veterans Assistance Commission (55 ILCS 5/5-2006). Any other type of debt is to be included with the other “capped” funds.

The Limiting Rate formula is as follows: *(Please see Section 9 page 9)*

Aggregate Extension Base X (1 + CPI)

Total EAV – New Property – Annexations – Recovered TIF + Disconnections

For those taxing districts that have never levied for any funds included in the aggregate extension, the County Clerk shall extend an amount no greater than the amount approved by the voters in a referendum under Section 18-210.

CALCULATION OF TAX RATES (35 ILCS 200/18-195)
First, calculate the tax rates per section 8 of this manual. If the calculated rate is more than the limiting rate, the district will be "capped". If the County Clerk is required to reduce the aggregate extension of a taxing district pursuant to this Law, the County Clerk shall reduce the extension for all capped funds proportionally, unless otherwise requested by the taxing district. *(Please see Section 9 page 10)*

The corporate authorities of a village that maintains a municipal library may make a written request that the County Clerk calculate separate limiting rates for the library funds and for the aggregate of the other village funds in order to reduce the funds as may be required by this Law. The governing board of a Community Mental Health Board may make a similar request.

PTELL REFERENDA OPTIONS
What referenda options must a PTELL taxing district use? A PTELL taxing district must pass one of the following four referendum options to increase its aggregate extension above the limiting rate. It may not use any other proposition found in Illinois statutes, specifically Sections do not link and 18-125 of the Property Tax Code.

1. Increase the extension limitation (Section 18-205)
2. Increase the limiting rate (Section 18-190)
3. Levy for a new tax rate (Section 18-190)
4. Increase the debt service extension base (Section 18-212)

ESTABLISHING A NEW AGGREGATE EXTENSION (35 ILCS 200/18-210)
Before a County Clerk may extend taxes for funds subject to the limitations of this Law, a new taxing district or a taxing district with an aggregate extension base of zero shall hold a referendum establishing a maximum aggregate extension for the levy year. (Source: P.A. 90-812, eff. 1-26-99; 91-57, eff. 6-30-99.)

PA 94-976 ALL MAXIMUM FUND RATES SHALL BE INCREASED TO THE ILLINOIS DEPARTMENT OF REVENUES MAXIMUM RATES as of June 30, 2006. Individual fund maximums can no longer be increased.

The district should receive advice from their legal counsel for proper wording and percentage calculation for their referendum.

Any fund increase prior to June 30, 2006 shall be calculated as prior to PA 94-976 until rate increase expires as follows:

DIRECT REFERENDUM TO INCREASE A RATE (35 ILCS 200/18-190)
If a rate increase is authorized by statute to be imposed without referendum or is subject

to a backdoor referendum, the governing body of the affected taxing district shall submit the new rate or rate increase to direct referendum before levying said rate. (Source: P.A. 94-976, eff. 6-30-06.)

Rates required to extend taxes on levies subject to a backdoor referendum in each year there is a levy are not new rates or rate increases under this Section if a levy has been made for the fund in one or more of the preceding 3 levy years.

CERTIFICATION OF NEW PROPERTY (35 ILCS 200/18-240 See also 86 Ill. Admin. Code Section 110.190)

For the levy year in which this Law first becomes applicable to a county pursuant to Section 18-213, the Chief County Assessment Officer shall certify to the County Clerk, after all changes by the Board of Review, the assessed value of new property by taxing districts for that levy year under rules promulgated by the Department.

The township assessor, the multi-township assessor, the Chief County Assessment Officer, and the Board of Review shall cause the assessed value attributable to new property to be entered and certified in the assessment books under rules promulgated by the Department.

ESTABLISHING A NEW FUND RATE (35 ILCS 200/18-190)

A new fund is a fund that has never been levied before. If a fund has never been levied prior, districts must go to referendum to levy the new fund.

Specific language is to be used on a referendum for a new rate:

> Shall_____(legal name of district, district unit number and county), Illinois be authorized to levy a new tax for_____(name of fund) purposes and have an additional tax of % of the equalized assessed value of taxable property therein extended for such purpose?

DIRECT REFERENDUM TO INCREASE THE EXTENSION LIMITATION (35 ILCS 200/18-205)

A taxing district is limited to an extension increase of 5% or the percentage increase in the
Consumer Price Index during the 12-month calendar year preceding the levy year, whichever is less.

A taxing district may ask voters to approve an increase in the limiting rate for one or more years (not to exceed four year) as specified on the ballot.

Specific language is to be used on a referendum to Increase the Limiting Rate:

> Shall the limiting rate under the Property Tax Extension Limitation Law for _____ (insert the legal name, number, if any, and county or counties of taxing district and geographic or other common name by which a school or community college district is known and referred to), Illinois, be increased by an additional amount equal to % above the limiting rate for levy year (insert the most recent levy year for which the limiting rate of the taxing district is known at the time the submission of the proposition is initiated by the taxing district) and be equal to % of the equalized assessed value of the taxable property therein for levy year(s) (insert each levy year for which the increase will be applicable, which years must be consecutive and not exceed 4)?

Uniform Supplemental Information required to appear on the Ballot for New Tax Rate and Limiting Rate Increase:

a. The approximate amount of taxes extendable at the most recently extended limiting rate is $_____, and the approximate amount of taxes extendable if the proposition is approved is $_____.

b. For the (insert the first levy year for which the new rate or increased limiting rate will be applicable) levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of $100,000 is estimated to be $_____.

c. Based upon an average annual percentage increase (or decrease) in the market value of such property of % (insert percentage equal to the average annual percentage increase or decrease for the prior three levy years, at the time the submission of the proposition is initiated by the taxing district, in the amount of (A) the equalized assessed value of the taxable property in the taxing district less (B) the new property included in the equalized assessed value), the approximate amount of the additional tax extendable against such property for the levy year is estimated to be $____and for the levy year is estimated to be $___.

d. If the proposition is approved, the aggregate extension for (insert each levy year for which the increase will apply) will be determined by the limiting rate set forth in the proposition, rather than the otherwise applicable limiting rate calculated under the provisions of the Property Tax Extension Limitation Law (commonly known as the Property Tax Cap Law).

Uniform Supplemental Information Required to Appear on the Ballot and in Election Notices—For an Extension Limitation Increase:

a. For the_____(insert the first levy year for which the increased extension limitation will be applicable) levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of $100,000 is estimated to be $_____.

b. Based upon an average annual percentage increase (or decrease) in the market value of such property of_____% ((insert percentage equal to the average annual percentage increase or decrease for the prior three levy years (at the time the submission of the question is initiated by the taxing district) in the amount of (A) the equalized assessed value of the taxable property in the taxing district less (B) the new property included in the equalized assessed value)), the approximate amount of the additional tax extendable against such property for the levy year is estimated to be $_____and for the levy year _____ is estimated to be $_____.

MERGING AND CONSOLIDATING TAXING DISTRICTS (35 ILCS 200/18-215)
When two or more taxing districts merge or consolidate, the sum of the last preceding aggregate extension for each taxing district shall be combined for the resulting merged or consolidated district.

When a service performed by one taxing district is transferred to another taxing district, that part of the aggregate extension base for that purpose shall be transferred and added to the aggregate extension base of the transferee *(acquiring)* taxing district . . . and shall be deducted from the aggregate extension base of the transferor *(losing)* taxing district. If the transferee taxing district has not levied a fund for the service, it is not necessary to hold a referendum under PTELL to levy this new fund.

SAMPLE ILLINOIS DEPARTMENT OF REVENUE FORMAT FOR FILING THE PROPERTY TAX EXTENSION LIMITATION LAW REFERENDUM RESULTS

From 86 Illinois Administrative Code Chapter 1 Part 110. Section 110.192 Property Tax Extension Limitation Law Notification and Determination Requirements after Referendum under Section 18-213, or 18-214 of the Property Tax Code.

The notice of referendum results required from the County Clerks under Section 18-213, or 18-214 shall be in substantially the following form:

To: The Illinois Department of Revenue

From:____(name)___
County Clerk of_____County

On (date)___a referendum was held under (select either Section 18-213 or 18-214) in _____ County on the applicability of the Property Tax Extension Limitation Law to non-home rule taxing districts in_____County. The result of the referendum was that the question was (approved or not approved).

Following is a list including (1) the name of each non-home rule multi-county taxing district with any portion of its equalized assessed valuation for the immediately preceding levy year in this county in which the referendum was held, (2) the name and address of the governing authority of each such district, and (3) a list of all counties in which any portion of the equalized assessed valuation of each such district is situated:

(Name of non-home rule multi-county taxing district)	(Name, address of governing authority of the district)	(Counties in which any EAV of the district is situated)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

The undersigned County Clerk of_____County, Illinois, hereby verifies that the information in this notice is accurate and complete.

(Seal of County Clerk)

_____
County Clerk
____(date)____

SAMPLE FIRST TIME TAX CAP CHECKLIST

TASK	TIME FRAME	COMPLETE
1) For each taxing district, calculate the "aggregate extension base" for each of the three prior levy years. Use the final (aggregate) extensions where appropriate. The aggregate extension base is the total extension minus any non-capped funds.	Now, while you have the “leisure” to do so.	
2) For each taxing district that overlaps into another county or counties, certify the three years of “aggregate extension base” to the appropriate County Clerk(s).	Upon completion of prior step. The sooner the better.	
3) Determine how you are going to “store” this info (e.g. tax extension calculation program, Excel) and prepare the form.	Now, while you have the “leisure” to do so.	
4) Post three years of “aggregate extensions bases” to your storage mechanism. Upon receiving information from other Clerks for overlapping districts, add all counties information together and post.	Upon completion of items 1 and 3. The sooner the better.	
5) Determine how / where tax cap calculation will take place (e.g. PC generated form, part of tax extension calculation program, hand calculated form). Create this form or mechanism, including your fields for data entry.	Now, while you have the “leisure” to do so.	
6) For each taxing district, post the appropriate “aggregate extension bases” figure to your item 5 mechanism / form.	Anytime between completing item 5 and time to extend taxes. The sooner the better.	
7) Enter the CPI into your item 5 mechanism/form.	Anytime between completing item 5 and time to extend taxes. The sooner the better.	
8) Meet with your Supervisor of Assessments, data processing department, vendor, etc. To work out how you will receive info for each district for New Property, Annexations and Disconnections.	NOW! You must have your paths of communication / information open. You are relying on other people for valuable and necessary information.	
9) For each taxing district, post all applicable EAV info (Total, New Property, Annexation, Disconnection) to your item 5 mechanism / form.	After receipt of state multiplier and before extending taxes.	
10) Push the button, sharpen your pencil and cause the Tax Cap to be calculated for each taxing district (Limiting Rate and Maximum Allowable Extension).	After ALL data has been entered.	

Limiting Rate

Recap:

A) The Limiting Rate is the maximum rate that all capped funds cannot exceed.

B) Formula = $\frac{\text{Highest Extension in previous three years * (1 + CPI)}}{\text{Base EAV}}$

Base EAV = Total EAV - [New Property & Annexation] + Disconnection)

Scenario:

Palm Springs Park District - FY 2016

RY 2014 Extension:	56,900.69
RY 2015 Extension:	57,827.65
RY 2016 Extension:	56,825.77
CPI:	1.5%
Total EAV:	33,526,347
New Property:	335,580
Annexations:	251,300
Disconnections:	2,790

Numerator =	58,695.06	= 57,827.65 * 1.015
Denominator =	32,942,257	= 33,526,347-335,580-251,300+2790
Limiting Rate =	0.001782	= 58,695.06 / 32,942,257

Calculating Rates, Extensions, Capped Rates, and Capped Extensions

Recap:

A) Formulas:

1. Rate = Levy / EAV
2. Extension = Actual Rate * EAV
3. Capped Rate = % of Total actual rate * Limiting Rate
4. Capped Extension = Capped Rate * EAV

B) Remember not all funds are capped.

Scenario:

Palm Springs Park District – FY 2017

EAV: 33,526,347
Limiting Rate: 0.1782

Regular Rate

Rate Limit	Fund	Levy	= Levy / EAV Rate	Actual Rate due to Rate Limit	= Actual Rate * Extension Extension
0.1000	General	35,000	.001044=35,000/33,526,347	.001000	33,526.35=.001000*33,526,347
0.0500	Conservatory	16,760	.000500=16,760/33,526,347	.000500	16,763.17=.000500*33,526,347
	Liability Insurance	12,000	.000358=12,000/33,526,347	.000358	12,002.43=.000358*33,526,347
	Total:	63,760	0.001902	.001858	62,291.95

.1858 is greater than .1782, therefore the district will be capped.

Capped Rate

Rate Limit	Fund	Levy	(Rate prior to Cap) Actual Rate	= Actual Rate / Total Actual Rate % of Total Rate	= % * Limiting Rate Capped Rate	= Capped Rate * EAV Capped Extension
0.1000	General	35,000	0.1000	.5382=.001000/.001858	.000959=.5382*.001782	32,151.77=.000959*33,526,347
0.0500	Conservatory	16,760	0.0500	.2691=.000500/.001858	.000480=.2691*.001782	16,092.65=.000480*33,526,347
	Liability Insurance	12,000	0.0358	.1927=.000358/.001858	.000343=.1927*.001782	11,499.54=.000343*33,526,347
	Total:	63,760	0.1858	100.0%	0.001782	59,743.95

SECTION 10

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EXTENSION OF TAXES

Having calculated the tax rates, the next step for the Clerk is to apply or extend the rate against the value of the property. In doing so, the Clerk provides the Treasurer with the figures necessary to collect and distribute taxes.

PREPARATION OF COLLECTOR'S BOOKS (35 ILCS 200/18-25)
The County Clerk shall, annually, prepare the Collector's books. The books are to be furnished by the county.

DIVISION OF BOOKS BY TOWNSHIP (35 ILCS 200/18-30)
In counties not under township organization, the Collector's books shall be made up by congressional townships; fractional townships may be added to full townships, at the discretion of the County Board.

In counties under township organization, the books shall correspond with the organized townships. Separate books may be made for the collection of all taxes within the corporate limits of cities, incorporated towns and villages. In addition, a tax book shall be provided for collecting taxes against railroad property.

CONTENTS OF COLLECTOR'S BOOKS (35 ILCS 200/18-35)
Each County Clerk shall prepare the Collector's books to be properly ruled for sufficient columns to comply with this section of the statutes. For those counties in which Tax Increment Financing Districts are located, the frozen (base), current, and TIF increment and extension must also be shown. Any tax sale, forfeitures of taxes, or sale or forfeiture of special assessments must be noted with a "Sold" or "Forfeited" stamp in the appropriate column.

Each County Collector shall stamp upon the receipts given for taxes the information in those columns, to be known as the tax sale column and the delinquent special assessment column. The County Clerk shall collect the same fee for stamping forfeitures, as for tax sales and withdrawals. (Source: P.A. 79-1525)

A notice of delinquent taxes may be inserted in the current year's tax bill or noted on the tax bill itself. Below is a sample of a notice:

TAX COLLECTOR: Attach this to tax bills indicating "Sold" items

Important Notice To Taxpayer
Please contact the County Clerk's Office at once relative to redeeming your property from Tax Sale held by the County Treasurer as required by Law. Apparently you overlooked payment of a previous year(s) taxes.

Please accept this suggestion in the spirit intended, namely to protect your own interests.

_____
County Clerk
Phone Number

ABATEMENTS (35 ILCS 200/18-165)
General Authority Abatements may be granted by any taxing district to certain commercial or industrial properties once the County Clerk has ascertained the assessed valuation of the taxing district. The types of abatements, terms, and maximum amounts allowed are listed in the Statute.

These abatements differ from Enterprise Zone abatements in that the assessed value being abated is not deducted from the rate setting value of the taxing district. See the section in this manual that explains abatements.

EXTENSION OF TAXES - INSTALLMENTS (35 ILCS 200/18-140)
The County Clerk shall extend all taxes on the property in the county on the valuation produced by the assessment and equalization. Each installment of taxes shall be extended in a separate column. Installments shall be equal and as to each installment a fraction of a cent shall be extended as one cent.

EXTENSION OF TAX RATES IN ONE TOTAL (35 ILCS 200/18-150)
In counties of 3,000,000 or more inhabitants, the County Clerk shall, and in all other counties, the County Clerk may, extend on each valuation of property the sum of the taxes to be extended upon the property in one total. When collected, the taxes shall be divided among the taxing bodies levying the same in proportion to the rates as determined by the Clerk, after deducting from any tax the amount or amounts, if any, ruled invalid by the final judgment of a court of competent jurisdiction... and after deducting an amount to be placed in the special tax allocation fund for a municipality which has adopted Tax Increment Financing... The Clerk shall certify in the Collector's books the rates as determined for extension in such manner as to show the different taxes and the total tax due each taxing body.

ADDITIONS TO FORFEITED TAXES AND UNPAID SPECIAL ASSESSMENTS (35 ILCS 200/18-250)
When any property has been forfeited for taxes or special assessments, the Clerk shall compute the amount of back taxes and special assessments, interest, statutory costs, and printer's fees remaining due, with one year's interest on all taxes forfeited, and enter them upon the collector's books as separate items.

EQUALIZATION CERTIFICATE (35 ILCS 200/18-260)
The County Clerk shall make, in each Collector's book, a certificate of the equalization factor as determined by the Department.

COLLECTOR'S WARRANT (35 ILCS 200/18-265)
The County Clerk, under the signature and seal of office, shall affix a warrant to each Collector's Book which commands the Collector to collect the taxes extended from the persons listed, in the amounts opposite their respective names. The warrant shall also direct the Collector to pay the taxes collected to the officers entitled to them.

ABSTRACT OF ASSESSMENTS AND EXTENSIONS (35 ILCS 200/18-255)
When the Collector's books are completed, the County Clerk shall make a complete statement of the assessment and extensions, in conformity to the instructions of the Department. The Clerk shall certify the statement to the Department (PTAX 250 series).

DELIVERY OF COLLECTOR'S BOOKS (35 ILCS 200/18-270)
County Clerks shall deliver the books for the collection of taxes and the books for the collection of taxes charged against railroad property to the duly qualified County or Township Collectors on or before December 31 annually, or as soon thereafter as practical.

DELIVERY TO TOWNSHIP COLLECTORS (35 ILCS 200/18-275)
On the delivery of the tax books to the Township Collectors, the Clerk shall make a certified statement setting forth the name of each Township Collector, the amount of taxes to be collected and paid for each purpose for which the tax is levied in each taxing district and furnish the same statement to the County Collector.

INFORMATION ON BILL OR SEPARATE STATEMENT (35 ILCS 200/ 20-15)
There shall be printed on each bill, or on a separate slip which shall be mailed with the bill:

> a) a statement itemizing the rate at which taxes have been extended for each of the taxing districts in the county, and in those counties utilizing electronic data processing equipment the dollar amount of tax due from the person assessed allocable to each of those taxing districts, including a separate statement of the dollar amount of tax due which is allocable to a tax levied under the Illinois Local Library Act or to any other tax levied by a municipality or township for public library purposes,

b) a separate statement for each of the taxing districts of the dollar amount of tax due which is allocable to a tax levied under the Illinois Pension Code or to any other tax levied by a municipality or township for public pension or retirement purposes,

c) the total tax rate,

d) the total amount of tax due, and

e) the amount by which the total tax and the tax allocable to each taxing district differs from the taxpayer's last prior tax bill.

<u>In all counties the statement shall also provide:</u>

1) the property index number or other suitable description,

2) the assessment of the property,

3) the equalization factors imposed by the county and by the Department, and

4) the equalized assessment resulting from the application of the equalization factors to the basic assessment.

Counties which use the estimated or accelerated billing methods shall provide these statements only with the final installment of taxes due. The provisions of this Section create a mandatory statutory duty. They are not merely directory or discretionary.
The failure or neglect of the Collector to mail the bill, or the failure of the taxpayer to receive the bill, shall not affect the validity of any tax, or the liability for the payment of any tax.

Pension taxes must be listed separately for each taxing body; however, it is not required that each pension levy for a single taxing body be broken out (Social Security extensions are to be included).

The sections cited in this chapter are in chronological order and consistent with statutory reference, however, with the advent of computer technology, some of the steps cited are performed by the computer and not manually. The degree of computerization varies between counties.

SECTION 11

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DRAINAGE

Drainage Districts may be formed to construct, maintain or repair drains or levees or to engage in other drainage or levee work for agricultural, sanitary or mining purposes. Each Drainage District has three Commissioners who are elected by landowners of the District, or appointed by the County Board of the County in which the District is organized. These Commissioners are officers of the Court and as such shall be under the control of the Court.

Drainage Tax is not an ad valorem tax, meaning it is not based on the value of the property. It is an assessment based on the cost of installing or maintaining the facilities (ditches, tiles, etc.) of the District or to make improvements to those facilities. Landowners pay a percentage of the assessment, based on benefits determined by the Commissioners and authorized by the Court. This tax is not subject to Truth in Taxation or PTELL.

There are three types of Drainage Assessments:

1. Original Assessment - levied when the District is organized.
2. Additional (Special) Assessment - levied when the District needs additional work.
3. Annual Maintenance Assessment - annual benefits used for District upkeep.

The Illinois Drainage Code
70 ILCS 605/1-1 through 605/12-24

Original and additional (special) assessments are to be filed or recorded in the Recorder's Office and County Collector's Office (if they are the Collector of the District) in each county in which lands of the district are located. (70 ILCS 605/5-14 & 605/5-16)

Commissioners shall file with the Circuit Clerk and the County Clerk in the County in which the district is organized a map showing the boundaries of the district. (70 ILCS 605/4-33.1)

The County Clerk shall compile and keep a composite map showing the boundaries of all Drainage Districts organized in the county. (70 ILCS 605/4-35.1)

The Circuit Courts have jurisdiction over all matters and proceedings pertaining to the organization and operation of Drainage Districts. Any correction of errors in such Drainage District assessments or descriptions must be ordered by the Court.

The Circuit Clerk of the county in which the Drainage District is organized is, ex officio, the Clerk of that District and, as such, handles the elections of those Commissioners who are elected. (70 ILCS 605/4-35)

The County Treasurer of the county in which the Drainage District is organized serves as the Treasurer of that District. If the Drainage Commissioners wish, they may appoint someone other than the County Treasurer to serve as Treasurer and Collector of the District. (70 ILCS 605/4-38)

During the month of November, the Drainage Commissioners shall determine the amount to be raised by the annual maintenance assessments. Prior to December 1, the Drainage Commissioners shall file with the Circuit Clerk, the amount to be raised, along with the percentage needed to be applied to the total of each parcel of land within the Drainage District. (70 ILCS 605/5-20)

Objections from land owners may be filed with the Court on or before December 10 and all objections shall be heard prior to December 20.

LEVIES CERTIFIED BY CIRCUIT CLERK

Drainage District levies are certified by the Circuit Clerk to the County Clerk who shall extend the same on the County Collector's books in appropriate columns. The County Collector shall collect these monies in the same manner as the general taxes. The County Clerk is responsible for only those Districts to which the County Treasurer serves as Drainage Treasurer and only for the Annual Maintenance Assessments. Exception: Special assessments are mailed by the County Treasurer, unless ordered by the court to be handled in like manner as the annual maintenance. (70 ILCS 605/5-20)

DRAINAGE COMMISSIONERS CERTIFY CHANGES IN ASSESSMENT ROLL EACH YEAR

In Districts where the County Collector collects all drainage assessments, it shall be the duty of the Drainage Commissioners to examine the general tax records at least once a year to ascertain any changes in ownership of land with the district and to denote any parcels which have been split. Any assessment roll or certificate of levy of annual maintenance assessment filed pursuant to the Act shall be accompanied by an affidavit of the Commissioners stating that the search required by this Section has been made during the preceding year and that information in the assessment roll as to tract descriptions and names and addresses of land owners or persons who last paid general taxes on land coincides with information shown in the county general tax records. (70 ILCS 605/5-20.1)

NOTE: Unpaid drainage taxes are offered for sale at the Annual Tax Sale, either as part of the property tax or on their own, if billed separately.

SECTION 12

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PAYMENTS UNDER PROTEST, TAX OBJECTIONS & CERTIFICATES OF ERROR

Being human, errors will occur. The Statutes provide processes for correcting errors.

Tax Objections: Taxpayers may pay their taxes under protest and file a Tax Objection Complaint for any reason other than that the property is exempt from taxation. Some of the reasons for an objection complaint could include improper procedure in preparing and adopting the levy, the purpose of the levy was improper and/or was not stated in the levy, the levy was not authorized by statute, the County Clerk extended taxes exceeding the rate limit or the assessment was incorrect or illegal. These complaints are filed with the Circuit Clerk and are heard before the Court. If the objector meets the burden of proof, the Court will order a refund.

Certificates of Error: In cases where there is an error in valuation, duplicate assessment or erroneous property description among others, Certificates of Error may be generated by the Chief County Assessment Officer and/or Board of Review. They are submitted to the Court and forwarded to the County Clerk for recalculation of the taxes.

Payment Under Protest & Tax Objections
(35 ILCS 200/23-5 through 23-45)

PAYMENT UNDER PROTEST (**35 ILCS 200/23-5**)
If any person desires to object to all or any part of a property tax they shall pay all of the tax due within 60 days from the first penalty date of the final installment. This is considered a protest of 100% of the taxes without a separate letter of protest to the County Collector's office.

It is important to note that the concept "payment under protest" is not abandoned and is still very much in existence although there is no longer a legal requirement to file a separate protest letter with the County Collector.

TAX OBJECTIONS **(35 ILCS 200/23-10)**
A tax objection complaint can be filed for any reason other than that the property is exempt from taxation, however, a complaint to an assessment shall not be allowed by the Court if an administrative remedy was available by complaint to the Board of Review, unless that remedy was exhausted prior to the filing of the tax objection complaint.

In order to file an objection complaint, the tax must be paid in full within 60 days from the first penalty date of the final installment.

When the County Collector applies for judgment and holds the tax sale prior to the 60 day payment deadline, then the tax must be paid in full prior to the tax sale.

The taxpayer must file a tax objection complaint with the Circuit Clerk within 75 days after the first penalty date of the final installment.

When the tax objection complaint is filed or amended, in counties of less than 3,000,000 inhabitants, the following procedures shall be followed:

1. The plaintiff shall file three copies of the complaint with the Circuit Clerk.

2. A list of the taxing districts against which the tax objection complaint is directed shall be contained on the first page. And a summary of the reasons for the objection with enough copies for each of the taxing districts affected.

3. Within 10 days after the complaint is filed, the Circuit Clerk shall deliver one copy to the State's Attorney and one copy to the County Clerk, taking receipts.

4. The elected or appointed custodian of funds for each taxing district that may be affected by the complaint must be notified that the complaint has been filed.
    - 4.1.1 If it is an original complaint, the County Clerk shall send notices within 30 days from the last day for the filing of complaints. (Sample on next page.)
    - 4.1.2 If it is an amendment to a complaint, the State's Attorney shall send notices within 10 days from receiving the copy of the amendment.

5. The State's Attorney's office shall notify the taxing district custodian and the County Clerk in writing of the date, time and place of any hearing before court not later than four days prior to the hearing.

TAX OBJECTION HEARING (**35 ILCS 200/23-15**)
The Court shall hear and determine all objections. The plaintiff has the burden of proving any contested matter by clear and convincing evidence. The Court shall grant relief in the cases in which the objector meets the burden of proof.

Sample Notice of Tax Objections

To:_____, Custodian of the

Funds of_____.
(Tax Levying Unit)

You are hereby notified that objections to your taxes levied for the year_____have been filed as follows:

Objector	Fund

Dated:_____,_____By:_____

County Clerk of_____County

Certificate of Error
(35 ILCS 200/14-20 & 16-75)

CERTIFICATE OF ERROR (**35 ILCS 200/14-20 & 16-75**)
The Chief County Assessment Officer or Board of Review shall, at any time before judgment or order of sale is entered, if an assessment error is discovered, issue a certificate setting forth the cause of the error. Also, if an owner fails to file an application for the Senior Citizen Assessment Freeze Homestead Exemption, the Chief County Assessment Officer or the Board of Review shall issue a certificate of error correcting the taxable valuation of the property.

Certificates originated by the Board of Review must be approved by the Chief County Assessment Officer. Certificates originated by the Chief County Assessment Officer must be approved by a majority of the Board of Review. (See sample on next page.)

The certificate shall be used as evidence in Court and shall not reduce the tax unless ordered by the Court.

After the certificate of error is issued and approved, two copies are made. One copy is given to the County Clerk and one to the County Treasurer. The County Clerk shall recalculate the tax bill and keep records of these changes. The County Clerk shall also certify these corrections to the Collector. In many counties, the Assessor will initiate the C of E and the Treasurer will prepare the recalculation and send out the new bill for collection.

The following page contains a sample PTAX 238 form provided by the Illinois Department of Revenue.

Use your mouse or Tab key to move through the fields. Use your mouse or space bar to enable check boxes.

PTAX-238 Certificate of Error _____ County

Step 1: Complete the following information

1 _____
Property owner's name

_____
Address

_____
Address

_____
City State ZIP

Send notice to (if different than above):

2 _____
Name

_____
Address

_____
Address

_____
City State ZIP

3 County docket number: _____

4 **a** - - - - __ __ __ __
PIN

b Legal description (only if PIN is unavailable):

_____

_____

5 Assessment year: _____

6 Check who issued this certificate:
☐ Board of review
☐ Chief county assessment officer (CCAO)

7 Date certificate was issued: 12 / 14 / 2016
Month Day Year

Step 2: Identify the nature of error

8 ☐ Incorrect computations

9 ☐ Duplicate assessment

10 ☐ Improvements damaged or destroyed: ____/____/_____
Month Day Year

11 ☐ Incorrect description of property assessed

12 ☐ Mobile home incorrect square footage or tax rate

13 ☐ Homestead exemption: _____
Type(s)
Effective date: ____/____/_____
Month Day Year

14 ☐ SCAFHE base amount: _____

15 ☐ Non-homestead exemption _____
Docket number

16 ☐ Other: _____

_____

Step 3: Check the type of property and write the values

			1 Current assessed value	2 Proposed corrected assessed value
17	☐	Non-farm land/lot or farm homesite	17	
18	☐	Non-farm buildings and structures	18	
19	☐	Farmland	19	
20	☐	Farm buildings	20	
21	**Total**	Subject to equalization by state and subtraction of homestead exemptions.	21	
22	**Taxable value**		22	

Step 4: Sign below

This certificate of error is issued by the board of review or the CCAO due to an error or mistake made in the assessment of this property for the assessment year listed above.

_____ ____/____/____
CCAO's signature Month Day Year

_____ ____/____/____
Board of review member's signature Month Day Year

Certificates issued by the board of review **must be** approved by the CCAO.

_____ ____/____/____
Board of review member's signature Month Day Year

Certificates issued by the CCAO **must be** approved by a majority of the board of review.

_____ ____/____/____
Board of review member's signature Month Day Year

For use by county clerk and county collector

	Current	Correction
Mobile home:		
Square footage:		
Tax rate:		
Homestead amt.:		

_____ ____/____/____
County clerk's signature Month Day Year

Refund issued: ____/____/____
Month Day Year

Total EAV: _____ _____

Aggregate rate: _____ Total tax paid: $_____

Total taxes due: _____ Total refund due: $_____

Interest rate: _____% Total refund paid: $_____

County collector's signature

____/____/____

Month Day Year

PTAX-238 (R-10/09)

SECTION 13

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SALE OF DELINQUENT TAXES

The responsibilities of the Tax Cycle once again shift to the County Clerk at the time of the Annual Tax Sale. After the Treasurer seeks and is granted judgment by the Court for the sale of taxes on parcels with one or both installments unpaid, the County Clerk and Collector issue Certificates of Purchase to the Tax Purchasers who bid the lowest percentage of penalty at the Annual Tax Sale.

It is the County Clerk's responsibility to maintain an index to the Sale, including the calculation of the dollar amounts owed on each parcel sold. Property owners pay or "redeem" their taxes in the County Clerk's Office. Tax Purchasers, in turn, are paid their original tax payment plus interest and fees. Additionally, various filings and notices are accepted and applied by the County Clerk.

This Section details the responsibilities of the County Clerk and provides sample calculations and notices.

No Sale can be legally held unless so ordered by the Court.

ADVERTISEMENT AND APPLICATION FOR JUDGMENT (35 ILCS 200/21-110)
At any time after all taxes have become delinquent in any year, the Collector shall publish an advertisement, giving notice of the intended application for judgment and sale of the delinquent properties.

Any properties certified as bankrupt should be included in judgment but withheld from sale. Bankruptcies, however, may affect prior years' sales. Consult your State's Attorney and Collector to establish proper procedures.

ANNUAL TAX JUDGMENT, SALE, REDEMPTION AND FORFEITURE RECORD
(35 ILCS 200/21-160)
The Collector shall transcribe into a record prepared for that purpose and known as the Annual Tax Judgment, Sale, Redemption and Forfeiture Record, the list of delinquent properties.

COLLECTOR'S RESPONSIBILITY TO INFORM THE COUNTY CLERK OF PAYMENTS ON JUDGMENT DAY (35 ILCS 200/21-170)
On the day application for judgment on delinquent property is applied for, the Collector,

assisted by the County Clerk, shall post all payments, compare and correct the list ... (Judgment Book).

The Collector shall attach an affidavit, which shall be substantially the form shown in 35 ILCS 200/21-170.

COUNTY CLERK AFFIDAVIT SIGNED BY CIRCUIT CLERK (35 ILCS 200/21-195)
The County Clerk shall make a certificate to be entered on the record, following the order of court that the record is correct, and that judgment was entered upon the property therein... and this certificate shall be attested by the Circuit Clerk, under seal of the court and shall be the process on which the property or any interest therein shall be sold for taxes, special assessments, interest and costs due thereon and may be substantially in the following form:

Prescribed Certificate

State of Illinois)
) ss
County of_____)

I,_____, Clerk of the Circuit Court, in and for the County aforesaid, do hereby certify that the foregoing is a true and correct record of the delinquent property in the county, against which judgment and order of sale was duly entered in the Circuit Court for the county, on the_____day of_____,_____, for the amount of taxes, special assessments, interest and costs due severally thereon as therein set forth, and that the judgment and order of court in relation thereto fully appears on the record.

Dated_____.

Signed_____.
Circuit Clerk

County Clerk may adapt Circuit Clerk Certificate in substantially same form.

You may choose to include the following statement in your Tax Judgment, Sale, Redemption and Forfeiture Record.

A list of properties reported by the County Collector upon which he/she has been unable to collect the taxes due and charged thereon, and now files with the Clerk of the Circuit Court, his/her petition for Judgment and Order of Sale against sold properties; also a record of the sale, redemption, and forfeiture of said properties for the taxes, interest, costs and penalties due severally thereon, which were ordered to be sold as the law directs by the Court.

ASSISTANCE BY COUNTY CLERK AT SALE (35 ILCS 200/21-200)
The County Clerk, in person or by deputy, shall attend all sales for taxes, made by the Collector, and shall assist at the sales.

FAILURE OF COUNTY CLERK TO ATTEND TAX SALE OR KEEP REQUIRED RECORDS (35ILCS 200/25-35)
If any County Clerk or designated deputy fails to attend any tax sale, or to make and keep the record, as required by this Code, he or she shall forfeit and pay the sum of $500, and shall be liable to indictment for that failure. Upon conviction he or she shall be removed from office. The sum shall be sued for in civil action, in the name of the People of the State of Illinois, and when recovered shall be paid into the county treasury.

MANNER OF CONDUCTING SALE - TIME FOR SALE (35 ILCS 200/21-205)
The Collector, in person or by deputy, shall attend, on the day and in the place specified in the notice for the sale of property for taxes, and shall, between 9:00 a.m. and 4:00 p.m. or later at the Collector's discretion, proceed to offer for sale separately and in consecutive order, all property in the list on which the taxes, special assessments, interest or costs have not been paid.

In any county with 3,000,000 or more inhabitants, the offer for sale shall be made between 8:00 a.m. and 8:00 p.m. The Collector's Office shall be kept open during all hours in which the sale is in progress. The sale shall be continued from day to day, until all property in the delinquent list has been offered for sale. Effective January 1, 2013, the collector shall employ an automated bidding system that is programmed to accept the lowest redemption price bid, or must digitally record video and audio of all tax sales and retain such for 3 years.

It is recommended that the Collector give notice to the County Clerk stating the time and date the sale is closed clearly documenting the point at which parcels are either forfeited or eligible for an over-the-counter sale. The specific date and time should be entered in the Tax Judgment, Sale, Redemption and Forfeiture Record.

BIDDING AT THE SALE (35 ILCS 200/21-215)
Unlike a usual auction, bidding at the Annual Tax Sale occurs in "reverse". Tax Purchasers cast bids against one another that lower rather than raise the percentage of penalty to be applied to the specific parcel's taxes being sold. No penalty bid in excess of 18% shall be accepted. The successful bidder is the one who bids the lowest percentage of interest. The purchaser pays to the Collector the amount of taxes, special assessments, interest, and costs due as of the date of Sale. The County Clerk then maintains the amount due to redeem the taxes by applying the penalty bid plus various other fees listed under "Procedure to be followed after Tax Sale." The Collector, rather than the County Clerk is responsible for determining who may bid. (35 ILCS 21-220)

PURCHASE AND SALE BY COUNTY (35 ILCS 200/21-90)
The Presiding Officer of the County Board, with the advice and consent of the County Board, may appoint on its behalf some officer or person to attend the tax sale and bid

thereon....

A. ONLY in the absence of other bidders.

B. Bid is all unpaid taxes and special assessments due (no cash need be paid by the County).

C. County shall petition for a tax deed (no filing fee) or may sell or assign Certificate of Purchase.

D. The County shall take all steps necessary to acquire title to the property it purchases and may manage and operate the property it acquires.

Note: This process generally eliminates all forfeited taxes. The county, or an agent appointed by the county, acts as trustee for all taxing districts having an interest in the property's taxes or special assessments. Many counties engage the services of professionals specializing in this capacity.

INDEX TO TAX SALE (35 ILCS 200/21-252)
The County Clerk may make an index of tax sale records. The index shall be kept in the County Clerk's Office as a public record, open to inspection during office hours.

RECORDS AS EVIDENCE (35 ILCS 200/21-255)
The books and records of the County Clerk, or copies thereof, certified by the Clerk, shall be *prima facie* evidence to prove the sale of any property for taxes or special assessments, the redemption of the property, or payment of taxes or special assessments.

PROCEDURE TO BE FOLLOWED AFTER THE TAX SALE

TAX SALE CERTIFICATES OF PURCHASE (35 ILCS 200/21-250)

1. For each parcel sold, the County Clerk prepares and delivers to the tax purchaser a Certificate of Purchase countersigned by the Collector. If the tax certificate is lost or destroyed, the County Clerk shall issue a duplicate certificate upon written request and a sworn affidavit by the tax sale purchaser or his or her assignee, that the tax certificate is lost or destroyed. There is a sample of an affidavit *at the end of this section.*

Because Certificates of Purchase are negotiable documents, the Clerk should exercise great care when issuing and distributing them to purchasers. It is recommended that the purchaser sign a statement which lists each Certificate number as an acknowledgment of receipt. Sale amounts for each purchaser should be verified with the Collector.

It is recommended that a file for each buyer be established for retention of all related materials.

2. The amount shown on the Certificate includes taxes paid plus the following fees. The Clerk's Fee and Indemnity Fund Fee are mandatory. The Tax Sale Automation Fund and Sale in Error Fee are optional.

A. Clerk's Fee - $4.00 55 ILCS 5/4-4001

B. Indemnity Fund Fee - $20.00 35 ILCS 200/21-295

C. Tax Sale Automation Fund - The County Collector may assess an automation fee of not more than $10 per parcel. 35 ILCS 200/21-245

D. Sale in Error Fee - $60.00 Discretion of the County Board. 35 ILCS 200/21-330

INITIAL TAKE NOTICE (35 ILCS 200/22-5)

In order to be entitled to a tax deed, within 4 months and 15 days after any sale held under the Property Tax Code, the purchaser or his or her assignee shall deliver to the County Clerk a Notice to be given to the party in whose name the taxes are last assessed as shown by the most recent Tax Collector's warrant books.

For each Notice filed, the purchaser shall pay the County Clerk certified postage, plus the sum of $10. An additional $4 per Notice is posted as part of the "Take Notice Fee". Costs are included in the redemption amount; however, interest is not charged on the Take Notice fees.

Within 10 days after receipt of the Notice, the County Clerk shall mail to the addresses supplied by the purchaser or assignee, by registered or certified mail,

copies of said Notice to the party in whose name the taxes were last assessed. The cost and date of the Take Notice filing is recorded in the Tax Judgment, Sale, Redemption and Forfeiture Record Book. All three copies of the Take Notice are file marked by the Clerk, with one being mailed to the property owner, one returned to the purchaser and one retained by the Clerk. *It is recommended that each notice be mailed separately even if two notices are addressed to the same person. Many clerks ask the buyers to prepare the notice in triplicate as well as labels for the processing.*

The purchaser shall not be entitled to a tax deed to the property unless he or she delivers the Take Notice to the County Clerk within 4 months and 15 days after the sale. Subject to court determination.

SALES IN ERROR (35 ILCS 200/21-310 through 315 and 35 ILCS 200/22-35)
Upon application of the county collector, the owner of the certificate of purchase, or a municipality which owns or has owned the property ordered sold, may ask that the court declare the sale to be a sale in error. There are various reasons for a sale in error that are explained in the Statute.

If a sale is declared to be a sale in error, the county clerk shall make entry in the tax judgment, sale, redemption and forfeiture record, that the property was erroneously sole, and the county collector shall, on demand of the owner of the certificate of purchase, refund the amount paid, pay any interest and costs as may be ordered under Sections 21-315 through 21-335, and cancel the certificate of purchase.

All actions of the County Clerk are determined by the contents of the Court Order. In most cases, the County Clerk must return the property to forfeited status. Appellate and Supreme Courts have ruled the purchaser must begin action within five years from the date of the sale.

Interest is to be paid only in those cases so ordered by the court. No interest is to be ordered when the grounds for the Sale in Error are for substantial destruction of the premises, the property contains a hazardous substance, any case arising on grounds other than those enumerated in Section 310, or in any other case where the court determines that the tax purchaser had actual knowledge prior to the sale of the grounds on which the sale is declared to be erroneous. Costs and interest are paid from the Sale in Error Fund and the principle amount of tax is deducted from the accounts of the affected taxing districts by the collector. Consult your State's Attorney. x

Any property declared bankrupt following purchase at a Tax Sale can be submitted to Court for Sale in Error and, if so ordered, shall be returned to forfeited status.

ASSIGNMENT OF CERTIFICATE OF PURCHASE (35 ILCS 200/21-250 and 21-251)
Certificates of Purchase are assignable by endorsement. An assignment shall vest in the assignee or his or her legal representatives, all the right and title of the original purchaser. The county clerk may assess an automation fee of no more that $10 to be paid by the owner of the certificate of purchase for each assignment of the certificate that is registered under this Section. The payment shall be collected by the county clerk

and held in a fund for purposes of automating his or her office. The fee shall not be chargeable to the cost of redemption nor shall it be posted to the tax judgment, sale, redemption and forfeiture record. The county clerk of each county shall create and maintain a registry system that permanently records the names, addresses, and telephone numbers of owners or assignees of certificates of purchase issued pursuant to any tax sale conducted under this Code.

RIGHT OF REDEMPTION (35 ILCS 200/21-345)
A right to redeem property shall exist in any owner or person interested in that property other than an undisclosed beneficiary of an Illinois land trust, whether or not the interest in the property sold is recorded or filed. Any redemption shall be presumed to have been made by or on behalf of the owners and persons interested in the property and shall inure to the benefit of the persons having the legal or equitable title to the property redeemed, subject to the right of the person making the redemption to be reimbursed by the persons benefited. No redemption shall be held invalid by reason of the failure of the person redeeming to have recorded or filed the document evidencing an interest in the property prior to redemption, other than an undisclosed beneficiary of an Illinois land trust.

Note: Some Counties require that the person redeeming sign a verification of equitable interest. The following is a sample form.

SAMPLE VERIFICATION OF EQUITABLE INTEREST

State of Illinois)
) ss
County of_____)

I,_____do hereby certify that my equitable interest in the property described as_____ _____ is_____.

_____
Signature

_____
_____
Address

Subscribed and sworn to before me this_____day of_____,_____.

_____
Notary Public

INITIAL REDEMPTION PERIOD (35 ILCS 200/21-350)
Property sold under this Code may be redeemed at any time before the expiration of 2 years from the date of sale, except that:

1. If on the date of sale the property is vacant non-farm property or property containing an improvement consisting of a structure or structures with 7 or more residential units or property that is commercial or industrial property, it may be redeemed at any time before the expiration of 6 months from the date of sale if the property, at the time of sale, was for each of two or more years delinquent or forfeited for all or part of the general taxes due on the property.

2. If on the date of sale the property sold was improved with a structure consisting of at least one and not more than 6 dwelling units it may be redeemed at any time on or before the expiration of 2 years and 6 months from the date of sale. If, however, the court that ordered the property sold, upon the verified petition of the holder of the certificate of purchase brought within 4 months from the date of sale, finds and declares that the structure on the property is abandoned, then the court may order that the property may be redeemed at any time on or before the expiration of 2 years from the date of sale. Notice of the hearing on a petition to declare the property abandoned shall be given to the owner or owners of the property and to the person in whose name the taxes were last assessed, by certified or registered mail sent to their last known addresses at least 5 days before the date of the hearing.

3. If the period of redemption has been extended by the certificate holder as provided in Section 21-385, the property may be redeemed on or before the extended redemption date.

The chart below illustrates the initial redemption period.

Class of Property	Initial Redemption Period	May Be Extended To
All classes of property	2 Years	3 Years
Except Vacant non-farm or 7 or more residential units and delinquent or forfeited for 2 or more years	6 Months	3 Years
Improved with a structure of at least one and not more than 6 dwelling units	2 ½ years	3 Years
Improved with a structure of at least one and not more than 6 dwelling units and determined by the court to be abandoned	2 years	3 Years

If time of redemption has expired and no extension has been made, the Clerk may not legally accept redemption. Currently, the only means of removing the lien against the property is the surrendering of the Certificate of Purchase by the tax buyer.

EXTENSION OF TIME FOR REDEMPTION - NOTICE (35 ILCS 200/21-385)
All extensions must be filed any time before the expiration of the original period of redemption, or thereafter prior to the expiration of any extended period. The purchaser or assignee may grant extensions up to a total of three years from the date of the sale for all property by filing, with the County Clerk, written notices describing the property, stating the date of sale and specifying the extended period of redemption.

The Clerk enters each extension in the Tax Judgment, Sale, Redemption and Forfeiture Record and places a copy of the extension notice in the tax buyer's folder. *The initial Take Notices cannot constitute an extension notice.*

SUBSEQUENT TAXES [35 ILCS 200/21-355 (c), (d), (e)]
In some cases, a subsequent tax shall also be required as an additional amount for redemption:

1. The total of all taxes, special assessments, accrued interest on those taxes and special assessments and costs charged in connection with the payment of those taxes or special assessments, which have been paid by the tax certificate holder on or after the second installment of the subsequent tax became delinquent or until after the holder of the certificate of purchase has filed a petition for a tax deed. A 12% penalty is added on each amount so paid for each year or portion thereof intervening between the date of that payment and the date of redemption. The indemnity fee is added to total paid.

2. Any amount paid to redeem a forfeiture occurring subsequent to the tax sale together with 12% penalty thereon for each year or portion thereof intervening between the date of the forfeiture redemption and the date of redemption from the sale. (The 12% penalty is added to the subsequent tax amount paid on the anniversary date the tax was paid.)

3. Any amount paid by the certificate holder for redemption of a subsequently occurring tax sale. (No additional interest fees are posted.)

Persons redeeming taxes shall pay the subsequent taxes provided they have been paid by the tax purchaser and posted by the Clerk in the Tax Judgment, Sale, Redemption and Forfeiture Record. A duplicate paid tax receipt should be filed in the buyer's file and must be posted in the Tax Redemption and Forfeiture Record.

CERTIFICATE OF CANCELLATION (55 ILCS 5/4-4001)
The County Clerk may issue a Certificate of Cancellation when payment of delinquent taxes is made directly to the tax buyer who, in turn, surrenders the original Certificate of Purchase. The Clerk should note the surrender by posting it to the Tax Judgment, Sale, Redemption and Forfeiture Record. The fee for issuing a Certificate of Cancellation is

$3.00 unless a cost study has been conducted and the County Board has set a higher fee.

POSTING REQUIREMENTS (35 ILCS 200/21-360)
Except as otherwise provided in Section 21-355, the County Clerk shall only post fees described in paragraphs (c) through (k) of Section 21-355 if the tax certificate holder has filed and posted with the County Clerk prior to redemption and in any event not less than 30 days prior to the expiration of the period of redemption or extended period of redemption an official or duplicate receipt for payment of those fees, costs and expenses. No subsequent taxes, costs, etc. may be legally posted after time allowed in Section 21-360 has expired. *Simply stated, the Tax Purchaser is responsible for providing the receipts to be posted.*

On occasion redemption for taxes may occur prior to the tax certificate holder's payment of a subsequent tax and the posting of same in the County Clerk's office. As an aid and safeguard for title searchers, it is therefore recommended that Collectors post "Paid by tax buyer" in the tax warrant book.

AMOUNT OF REDEMPTION (35 ILCS 21-355)
Any person desiring to redeem shall pay the county clerk in legal money of the United States, or by cashier's check, certified check, post office money order payable to the county clerk. The deposit shall be deemed timely only if actually received in person at the county clerk's office prior to the close of business on or before the expiration of the period of redemption or by United States mail with a post office cancellation mark dated not less than one day prior to the expiration of the period of redemption. The payment shall be an amount equal to the total of the following:

a. the certificate amount
b. the accrued penalty
c. any subsequent taxes
d. any amount paid to redeem a forfeiture
e. any amount paid for a subsequent tax
f. county clerk fees
g. registrar of titles fees
h. circuit clerk fees
i. publication fees (see affidavit in back of this section for estimated payment)
j. sums paid to an incorporated town
k. costs & expenses of receivership

This is just a synopsis of the fees, refer to the Statute for details.

SAMPLE CALCULATIONS

1. The 2016 delinquent taxes were sold at the Annual Tax Sale on October 28, 2017. The amount of the delinquent taxes was $906.00. What is the amount of sale after all fees allowed by Statute are charged?

Delinquent Taxes, Interest & Publication	$906.00
County Clerk's Fee (55 ILCS 5/4-4001)	4.00
Indemnity Fund Fee (35 ILCS 200/21-295)	20.00
Sale in Error Fee (35 ILCS 200/21-330)	60.00
Tax Sale Automation Fund (35 ILCS 200/21-245)	10.00
TOTAL	$1,000.00

The penalty bid was 10%.

2. On December 1, 2017, the Initial Take Notice was filed by the Tax Buyer.

1. How much do you charge the Tax Buyer?

   $16.11 (Certified Mail Cost $6.11* + $10)

   35 ILCS 200/22-5

   **based on postage rate to date*

2. How much is posted to the Tax Redemption Book?

   $20.11 (The amount charged to the buyer, $16.11, plus a $4 Buyer's Fee

   35 ILCS 200/21-355 (h)

3. What is the amount to redeem on July 14, 2018?

The amount due is	$1,223.64
Amount of Sale	$1,000.00
Penalty bid at 10% x 2 penalty periods = 20%	200.00
Initial Take Notice	16.11
Buyer's Fee	4.00
Clerk's Fee	3.00
TOTAL	$1,223.64

3. The following receipts were filed in the County Clerk's Office on the dates stated:

2017 Subsequent Taxes payable 2018		$1,000.00
	9/10/18	
2018 Subsequent Taxes payable 2019		$1,000.00
	9/28/19	
Period of Redemption extended to	10/27/19	
Circuit Court Fees	8/28/19	100.00
Advertising Fee	8/28/19	75.00
Sheriff's Fee	8/28/19	40.00

4. What is the amount due to redeem on October 5, 2019?

Amount of Sale	$1,000.00
Penalty bid at 10% x 6 penalty periods = 60%	600.00
Subsequent Taxes 2017	1,000.00
Interest 12% x 3 = 36%	360.00
Subsequent Taxes 2018	1,000.00

Interest 12% x 2 = 24%	240.00
Initial Take Notice	16.11
Buyer's Fee *35 ILCS 200/21-355 (h)*	4.00
Circuit Court Fees	100.00
Buyer's Fee *35 ILCS 200/21-355 (h)*	35.00
Advertising Fee	75.00
Sheriff / Service Fee	40.00
Clerk's Fee	3.00
TOTAL	4,473.11
Amount to Purchaser	4,470.11
Clerk's Fee	3.00
TOTAL	$4,473.11

Redemption amounts shall be distributed to the Tax Purchaser or assignee upon surrender of the official Certificate of Purchase. Checks must be issued in the name shown on the Certificate of Purchase or the Assignment. Photocopies are unacceptable.

SAMPLE

CERTIFICATE OF CANCELLATION, A REDEMPTION ESTIMATE, OR A REDEMPTION RECEIPT

State of Illinois)
)SS Certificate Number_____
County of _____)

I,_____, County Clerk, in said county do hereby certify that _____ has deposited in this office_____dollars for the redemption of the following described Real Estate to wit:

_____
assessed in the name of_____which was sold to_____
for the General taxes and Costs thereon due and unpaid for the year_____on the_____day of _____,_____, in pursuance of law.
Page_____Line_____Sale_____Certificate Number_____

Given under my hand and the seal of my office this_____day of_____,_____.

_____
(SEAL) County Clerk

Amount of Sale	**$**_____	**35 ILCS 200/21-355**
Penalty Bid = x Number of Penalty Periods = %	**$**_____	**35 ILCS 200/21-355 (b)**
Subsequent Taxes for year _____ **Interest___% x Number of Penalty Periods___=___%**	**$**_____ **$**_____	 **35 ILCS 200/21-355 (c, d, e)**
Subsequent Taxes for year _____ **Interest___% x Number of Penalty Periods___=___%**	**$**_____ **$**_____	- **35 ILCS 200/21-355 (c, d, e)**
Subsequent Taxes for year _____ **Interest___% x Number of Penalty Periods___=___%**	**$**_____ **$**_____	- **35 ILCS 200/21-355 (c, d, e)**
Initial Take Notice	**$**_____	**35 ILCS 200/22-5**
Buyer's Fee *	**$**_____	**35 ILCS 200/21-355 (h)**
Circuit Court Fees	**$**_____	**35 ILCS 200/21-355 (h)**
Advertising Fee	**$**_____	**35 ILCS 200/21-355 (i)**
Service / Sheriff Fee	**$**_____	**35 ILCS 200/21-355 (h)**
Amount to Purchaser (Subtotal)	**$**_____	-
Clerk's Fee	**$**_____	**55 ILCS 5/4-4001**
Other	**$**_____	-
TOTAL	**$**_____	-

Payment must be made in full by certified check, cashier's check, money order or cash. Upon surrender of the Certificate of Purchase by the Tax Purchaser, redemption will be complete.

PETITION FOR TAX DEED (35 ILCS 200/22-30)
At any time (not less than 3 months nor more than 6 months) prior to the expiration of the period of redemption, the purchaser may file a petition for tax deed with the Circuit Clerk. A copy of the petition should be filed in the Office of the County Clerk.

The issuance of a tax deed is a court proceeding. The County Clerk has no responsibility in the petition for tax deed process until the court enters an order of issuance - except in posting the allowable fees.

There will be costs for filing the petition, such as: Filing fee (Circuit Clerk's Office). Certain other costs including sheriff's fees, publisher's fees, Buyer's fees, costs for each additional parcel, etc. The affidavit prepared by the Department of Revenue shown at the end of this section may be used in cases where the purchaser has paid an estimated, rather than actual fee for publication.

All costs should be posted in the Tax Judgment, Sale, Redemption and Forfeiture Record and placed in the tax buyer's file. However, the purchaser must show evidence of all other expenses incurred, and the County Clerk must post them in the Tax Judgment, Sale, Redemption and Forfeiture Record not less than 30 days prior to the redemption expiration period. (35 ILCS 21-360).

The purchaser is entitled to a $35 fee for preparing the petition for deed for which no receipt is required. (35 ILCS 21-355 (h))

The county clerk is entitled to a $5.00 fee for issuing a deed.

FAILURE TO TIMELY TAKE OUT AND RECORD DEED; DEED IS VOID
(35 ILCS 200/22-85)
Unless the holder of the certificate purchased at any tax sale under this Code takes out the deed in the time provided by law, and records the same within one year from and after the time for redemption expires, the certificate or deed, and the sale on which it is based, shall, after the expiration of the one year period, be absolutely VOID WITH NO RIGHT TO REIMBURSEMENT. The County Clerk should not accept redemptions after the period of redemption has expired.

REDEMPTION UNDER PROTEST (35 ILCS 200/21-380)
Any person redeeming at a time subsequent to the filing of a petition, who desires to preserve his or her right to defend against the petition for a tax deed, shall accompany the deposit for redemption with a writing as shown in Section 21-380.

Any grounds for the objection not specified at the time of the redemption under protest shall not be considered by the court.

The person protesting shall present to the County Clerk three copies of the written protest signed by himself or herself. The Clerk shall write or stamp the date of receipt upon the copies and sign them. He or she shall retain one of the copies, another he or

she shall deliver to the person making the redemption, who shall file the copy with the Clerk of the Court in which the tax deed petition is pending, and the third he or she shall forward to the petitioner named therein.

The County Clerk shall post the redemption and shall note the redemption under protest. The redemption money shall be deposited but not be distributed to the holder of the certificate of purchase. The money shall be retained by the County Clerk pending disposition of the petition.

Redemption under protest constitutes the appearance of the person protesting in the proceedings and that person shall present a defense to the petition for tax deed at the time which the court directs. Failure to appear and defend shall constitute a waiver of the protest and the court shall order the redemption money distributed to the holder of the certificate of purchase upon surrender of the certificate and shall dismiss the proceedings.

When the party redeeming appears and presents a defense, the court shall hear and determine the matter. If the defense is not sustained, the court shall order the protest stricken and direct the County Clerk to distribute the redemption money upon surrender of the certificate of purchase and shall order the party redeeming to pay the petitioner reasonable expenses, actually incurred, including the cost of withheld redemption money, together with a reasonable attorney fee. Upon a finding sustaining the protest in whole or in part, the court may declare the sale to be a sale in error under Section 21-310 or Section 22-45, and shall direct the County Clerk to return all or part of the redemption money or deposit to the party redeeming.

MOBILE HOME LOCAL SERVICES TAX ENFORCEMENT ACT (35 ILCS 516 et. seq.)
Public Act 92-807, effective January 1, 2003 established the Mobile Home Local Services Tax Enforcement Act, which is a tax sale process for delinquent mobile home taxes that essentially mirrors the process for delinquent real estate taxes. The duties and responsibilities of the Collector and County Clerk are virtually the same as with property taxes, so an exhaustive recital of the provisions will not be set forth in this manual. It should be noted that instead of a deed, the transfer of ownership under this act is the issuance of a Certificate of Title by the Secretary of State.

SAMPLE TAX PURCHASER'S AFFIDAVIT OF ACTUAL PUBLICATION COST

I,_____, am the tax purchaser of the following described parcel of real property:

and I hereby certify that I have caused to be published in _____ (newspaper) on_____(date) a redemption notice as required by Section 200/21-355 of the Illinois Compiled Statutes and that I have paid the amount of _____ as the actual, not estimated, cost of publication of such required notice.

STATE OF ILLINOIS)
) SS
County of_____)

_____, being first duly sworn, state that I have read the foregoing affidavit and that the statements made therein are true to the best of my information and belief.

_____

Subscribed and sworn to before me this_____day of_____,_____.

_____
Notary Public

AFFIDAVIT TO TAKE THE PLACE OF A CERTIFICATE OF PURCHASE

35 ILCS 200/21-250

I,_____, being duly sworn on oath depose and state as follows:

1. That my name is_____and I reside at _____

2. That I hold a Certificate of Purchase for delinquent property taxes purchased on _____ for tax year_____certificate number(s)_____

3. That I have been informed by the County Clerk for the County of _____, Illinois, that

4. I am entitled to $_____as a redemption with respect to the aforementioned Certificate(s) of Purchase.

5. That the aforementioned Certificate(s) of Purchase has been lost, misplaced or destroyed and has not been assigned.

6. That receipt of the $_____constitutes full and complete payment, with no claim for interest.

7. That the information contained herein has been verified by the records of the County Clerk of_____County, Illinois.

AFFIANT FURTHER SAYETH NOT.

_____
Signature

Subscribed and sworn to before me this____day of_____, _____

_____
Notary Public

SECTION 14

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
2017 EDITION

FORFEITED REAL ESTATE

Property that has gone to judgment but was not sold at the Annual Tax Sale is termed a "forfeited" tax. It is the County Clerk's responsibility to include forfeited taxes in the Tax Judgment, Sale, Redemption and Forfeiture Record. Your role in the process is explained on the following pages.

TREATMENT OF FORFEITED REAL ESTATE (35 ILCS 200/18-250)
It is the County Clerk's duty to add forfeitures to current year Collector's Books as a separate item. In counties of less than 100,000, the County Clerk shall compute all back taxes and special assessments, along with delinquent interest, publication costs and 12% interest on the forfeited tax (original tax only) and post in a column in the Collector's Books. This amount appears on the first installment of the property owner's tax bill. The amount posted should include a $2.00 Clerk's fee as authorized in 55 ILCS 5/4-4001

In counties between 100,000 and 3,000,000 inhabitants, the word "forfeiture" is stamped in the proper column of the Collector's books.

FORFEITED PROPERTY - INTEREST PROVISION AND CALCULATION (35 ILCS 200/21-370)
Whenever property has been forfeited for delinquent taxes, the person desiring to redeem shall apply to the County Clerk who shall issue an order to the County Collector, to receive from the person redeeming, the amount of forfeited taxes, statutory costs, interest prior to forfeiture, printer's fees and forfeiture interest in the amount of 12% per year or fraction thereof, to be calculated on the original tax amount only.

Upon presentation of the order, the Collector shall receive the amount due and give the person duplicate receipts. One of the receipts shall be countersigned by the County Clerk, and, when so countersigned, shall be evidence of the redemption of the property. The receipt shall not be valid until it is countersigned by the County Clerk.

The other receipt shall be filed by the County Clerk in his or her office, and the Clerk shall make a proper entry of the redemption on the appropriate books in his or her office.

PARTIAL REDEMPTION OF FORFEITED PROPERTIES (35 ILCS 200/21-375)
In counties having a population of less than 3,000,000 inhabitants, there is provided a means for partial redemption of taxes which remain unpaid on any forfeited property.

In such counties it is permissible, where forfeited taxes remain unpaid for one or a number of years, to pay the county one or more full years back or forfeited taxes, interest prior to forfeiture, statutory costs, printers' fees and forfeiture interest, beginning with the earliest year.

In no case will payment be accepted for a designated year's taxes unless the sums due for prior years have first been paid.

When partial redemption occurs, the procedure outlined in the above section (Forfeited Property - Interest Provision and Calculation) should be applied.

SAMPLE FORFEITURE CALCULATION

1996 Tax	198.10
Collector's Interest	8.91
Publication Cost	10.00
Forfeited Interest - 12%	23.77
Clerk Fee	2.00
	$242.78

1996 Tax	198.10	
1997 Tax	216.12	414.22
1996 Coll. Int.	8.91	
1997 Coll. Int.	9.72	
1996 Pub. Cost	10.00	
1997 Pub. Cost	10.00	38.63
1996 Forf. Int.	23.77	
1997 Forf. Int.	49.70	73.48
Clerk Fee		2.00
		$528.33

Each year tax is forfeited, 12% forfeited interest is calculated on the original tax only. Also added for redemption is the original interest of 1 ½ % per month applied by Collector, the Publication Costs for each year and a $2.00 Clerk Fee. (The original interest of 1 ½ % per month in this example amounts to 6% on first installment and 3% on second installment of current tax.)

Sample Order to County Collector to Receive Tax on Forfeited Property

State of Illinois)
) ss
County of)

To the County Collector in and for the County and State aforesaid:

I,_____, County Clerk in and for the County and State aforesaid, and Keeper of the Records and Seal thereof, do hereby certify that the following described property situated in the County and State aforesaid, was forfeited to the State of Illinois on the day of_____,_____, and that the Total Amount Due and Unpaid on said described property, to redeem said Forfeiture, is as follows, to wit:

Township	Addition	Lot, Section	Block, Town	Range	Detailed Statement of Tax Forfeited	Dollars	Cents
					Amount of Tax Forfeited		
					Interests & Costs		
					Penalty		
					County Clerk's Fee		
					TOTAL AMOUNT DUE		

You are hereby authorized to receive from the Holder of this Certificate, the Total Amount Due, as above stated, the said amount being in full for the Taxes, Penalty, Interest and Costs, due to redeem the said property from said Forfeiture, and you will issue receipts as provided by law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said County.

this_____day of_____, _____

_____
County Clerk

Book_____Page_____Line _____

SECTION 15

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
2017 EDITION

OVER-THE-COUNTER SALES

Can property be sold for taxes other than at the Annual Tax Sale? Yes! Your County Clerk will gladly sell you a forfeited tax "over-the-counter".

PURCHASE OF FORFEITED PROPERTY (35 ILCS 200/21-405)
When property has been forfeited for delinquent general taxes or special assessments, a person desiring to purchase the property shall make application to the County Clerk (See Sample on page 15-3). The application shall be accompanied by a fee of $5.00 for each item on which application is made. This $5.00 charge is a non-refundable filing fee of the County Clerk.

The County Clerk shall promptly send notice by registered or certified mail, return receipt requested, to the party in whose name the general taxes were last assessed or paid. The notice shall adequately describe the property, shall state the name and address of the party in whose name the general taxes were last assessed or paid, shall recite that application has been made to purchase the property for forfeited taxes or special assessments and that the property will be sold unless redemption is made within 30 days of the mailing of notice (See Sample on page 15-4). *As a courtesy you may wish to send a quotation for the correct amount due. For 30 days after the mailing, the property may be redeemed under Section 21-370. The statute does not address situations where the 30 days have lapsed and the applicant has not perfected the application and a redemption is attempted. Consult with the State's Attorney on how to proceed.*

If redemption is not made, the County Clerk shall receive from the purchaser the amount due on forfeited taxes and special assessments, together with the interest, costs and penalties thereon fixed by law, and shall issue an order to the County Collector directing him or her to receive from the purchaser the amount of the forfeited taxes and special assessments together with the costs, interest, fees, and forfeiture interest provided in Section 21-370.

In the order (see Sample on page 15-5) the County Clerk shall recite the amounts received by him or her on account of forfeited taxes and special assessments and shall direct the County Collector to issue a receipt in the form of a Certificate of Purchase. Upon presentation of the order of the County Clerk, the County Collector shall receive the amount due on account of forfeited taxes and special assessments, if any there be, and shall issue a receipt therefore in the form of a Certificate of Purchase. See 35 ILCS 200/21-250 for the form of Certificate of Purchase.

Property purchased under this section shall be subject to redemption, notice, etc. – such as if sold under Sections 21-110 through 21-120 except that the penalty rate is 12% per year or portion thereof. The date of sale is the day the money is received.

Such sale shall be entered in the Tax Judgment, Sale, Redemption and Forfeiture Record.

Sample
Over the Counter Sale Application

State of Illinois)
)SS
County of_____)

This is to certify that I,_____, wish to purchase the below specified property

which has been forfeited to the State of Illinois, County of _____ for delinquent

_____taxes for the year_____.

Permanent Index Number:

Township:

Legal Description:

Last known taxpayer or assessee:

Signed_____

Address_____

CERTIFICATION

I,_____, County Clerk in and for said county do hereby certify that on the

Date first written above,_____, did appear in my office in said county and made

application according to 35 ILCS 200/21-405, for the purchase of said delinquent property and remitted a fee of $5.00 as prescribed therein.

(s e a l)

_____
County Clerk

By:_____
Deputy

Sample
Notice of Application for Purchase of Delinquent Real Estate

State of Illinois)
) ss
County of_____)

TO:

In accordance with 35 ILCS 200/21-405, you are hereby advised that application has been made for the purchase of certain delinquent parcel(s) of property, of which you are the last known taxpayer or assessee.

You have thirty (30) days from the mailing date of this notice to redeem this property and prevent its sale. If payment is not received within 30 days, it will be sold to the applicant for delinquent taxes.

A quotation for the redemption of this property is attached hereto.

Last known taxpayer or assessee:

Township:
Permanent Index Number.:
Legal Description:

Any questions may be referred to the_____County Clerk's office at _____.

This property may be redeemed at the office of the County Clerk, in _____, Illinois

Date of Mailing_____

_____
County Clerk

Sample
Treasurer's Notice

State of Illinois)
) ss
County of_____)

YOU WILL PLEASE RECEIVE FROM_____the sum of_____($), this being the sum of all delinquent general taxes, interest, and costs as detailed and itemized on the attached, hereto and made an express part hereof. This sum is given for the purchase of a certain parcel of land as described.

As the duly qualified and acting County Clerk of said County, I_____, do hereby certify that in accordance with 35 ILCS 200/21-405, certain there stipulated acts have been performed and certain there stipulated conditions do now exist, to wit:

1. That on_____, an application to purchase certain delinquent parcels of land was filed in the Office of the_____County Clerk, a copy of which is attached hereto and made an express part of this communication. (See Application Sample.)

2. That on_____, a "Notice of Application to Purchase Delinquent Real Estate" was mailed via certified mail to the person whose name the last general taxes were paid or assessed. A copy of said notice is attached hereto, made an express part hereof. (See Notice of Application Sample.) A copy of the postal return receipt acknowledging delivery of said notice is attached hereto, made an express part hereof.

3. That thirty days have elapsed since said notice was mailed.

4. That the parcel of property noted in said notice is as of this date unpaid and is marked "Forfeited to State", in the Tax Judgment, Sale, Redemption and Forfeiture Record now on file in the Office of the_____County Clerk.

5. That there are not now any Delinquent Special Assessments on record in the County Clerk's Office owing or due upon such property and that none have been collected during or as a result of this action.

IN WITNESS WHEREOF, I have hereunto set my hand and the official seal of my office at _____, Illinois, this day of_____,_____.

(s e a l) _____
County Clerk

SECTION 16

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
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SCAVENGER SALES

The method of selling "old" taxes is known as the Scavenger Sale. When any property has been delinquent or forfeited for two consecutive years, the Collector must conduct a Scavenger Sale to return parcels to the tax rolls. This Sale cannot include property in bankruptcy. Many counties have opted to act as Trustee for the taxing bodies pursuant to 35 ILCS 200/21-90 and purchase all forfeited parcels through the services of a tax agent, thus eliminating the need for a scavenger sale.

Scavenger Sales - Procedures (35 ILCS 200/21-260)

Unlike a regular tax sale, bidding at a Scavenger Sale is a dollar amount rather than a rate of interest. The minimum bid for any property shall be $250 or one-half of the tax if the total liability is less than $500, whichever is less. The successful bidder shall immediately pay the amount of minimum bid to the County Collector in cash, by certified check, or by money order. If the bid exceeds the minimum, the remainder must be paid in like manner by the close of the next business day. If the buyer fails to make proper payment, this Section provides for continuation of sale within 30 days.

A sale under this Section shall not be final until confirmed by the court. Upon confirmation of the sale, the County Clerk and County Collector shall issue to the buyer a certificate of purchase. The same laws apply for securing a tax deed for property sold at a Scavenger Sale as those sold at the Annual Tax Sale or an Over-the-Counter Sale and the same procedures for redemption apply except that when the additional tax is collected as required, this amount goes to the County Treasurer for distribution and the remainder of the redemption amount collected goes to the Tax Purchaser as usual.

ADVERTISEMENT AND APPLICATION FOR JUDGMENT - DELINQUENT TAXES AND SPECIAL ASSESSMENTS - CONFIRMATION OF SALE BY COURT – PROCEDURE

This is a common term used to describe a special tax sale process contained in 35 ILCS 200/21-260. It is the County Collector's duty to apply for judgment under 35 ILCS 200/21-145.

This sale is held "for all tracts of land and lots upon which all or a part of the general taxes for each of two or more years are delinquent as of the date of the advertisement."

All such lands and lots shall be offered for sale in consecutive order as they appear on the delinquent list, to the highest bidder for cash, notwithstanding the bid may be less than the full amount of taxes, special assessments, interest, penalties and costs for which judgment has been entered. However, "the minimum bid for any tract or lot of land shall be $250 or one-half of the tax, if the total liability is less than $500, whichever is less."

"No sale of lands or lots pursuant to this section shall be final until confirmed by the Court, and upon confirmation of the sale the County Clerk and the County Collector shall issue to the purchaser a Certificate of Purchase on the form prescribed by 35 ILCS 200/21-250 as near as may be. A Certificate of Purchase shall not be issued to any person who is ineligible to bid at the sale or to receive a Certificate of Purchase under 35 ILCS 200/21-280." The County Clerk is entitled to a $10 fee per parcel on schedule of properties submitted for Certificate of Purchase.

Notwithstanding any other provision of this section, except for single family residential units being owner-occupied, condominium units, cooperative units or dwellings, the amount required to be paid for redemption, shall also include an amount equal to all delinquent taxes on such property, which taxes were delinquent at the time of sale. In other words, the County Clerk not only collects the amount due the tax buyer, but all back taxes except those cases noted above. In the event that all moneys received from any sale held under this Section exceed an amount equal to all delinquent taxes on the property sold, which taxes were delinquent at the time of sale, together with all publication and other costs associated with the sale, then, upon redemption, the County Collector and the County Clerk shall apply the excess amount to the cost of redemption.

For sales occurring on or after September 9, 1993, the redemption table applies to the amount of taxes, special assessments, penalties, interest, and costs due. The person redeeming shall not be required to pay interest on any part of the amount for which the property was sold that exceeds the full amount of delinquent taxes, special assessments, penalties, interest, and costs included in the judgment and order of sale.

SCAVENGER REDEMPTION SCHEDULE (35 ILCS 200/21-260{f})

A. Within	First 2 months from Sale	3% per month
B. Between	2 and 6 months	12%
C. Between	6 and 12 months	24%
D. Between	12 and 18 months	36%
E. Between	18 and 24 months	48%
F. After	24 months	48% + 6% per annum *up to 36 months*

A tax purchaser is responsible for filing all notices, petitions, subsequent taxes, etc., as are associated with the annual tax sale.

All persons, with the exception of a unit of local government, must register for the Scavenger Sale at least 5 business days prior to the first day of the Sale. Registration is made with the Treasurer on a form(s) as prescribed by the Treasurer's Office.

Application for Certificate of Purchase

Date of Application _____

Name of Purchaser_____ Name of Bidder_____

Address_____ Address_____

_____ _____

I (we) hereby apply to the County Clerk and County Treasurer of_____County for issuance of a certificate of purchase for each of the properties on the attached schedule(s), and state as follows:

1. I (we) made (or authorized) the successful bid on each property listed on the attached schedule(s) at the sale of delinquent properties under Section 21-260 of the Property Tax Code conducted by the County Treasurer of_____County, Illinois on the date indicated for each property on the schedule(s).
2. At least five (5) business days before the first day of this sale, I (we) submitted a truthful, accurate and complete registration to the Treasurer of_____County on the form(s) and according to the regulations prescribed by the Treasurer's Office.
3. Neither I (we) nor any person or firm identified in the registration submitted to the Treasurer of_____County was an owner or agent of an owner, mortgagee or agent of a mortgagee, lien holder or agent of a lien holder, holder of beneficial interest or agent of a holder of beneficial interest in or of any property identified on the schedule(s) attached to this application on January 1st of any years for which taxes were delinquent at the time of my (our) bid(s) described in the schedule(s).
4. Neither I (we) nor any person or firm identified in the registration submitted to the Treasurer of_____County was an owner or agent of an owner, mortgagee or agent of a mortgagee, lien holder or agent of a lien holder, holder of a beneficial interest or agent of a holder of a beneficial interest in or of the property identified on the schedule(s) attached to this application at the time of the bid(s) described in the schedule.
5. Neither I (we) nor any person or firm identified in the registration submitted to the Treasurer of_____County was an owner or agent for an owner, or party or agent for a party responsible for the payment of delinquent taxes, on any property in such county which was tax delinquent or forfeited for all or any part of each of 2 or more years when the registration was submitted.
6. Neither I (we) nor any person in my (our) behalf has twice failed to complete a purchase at the sale during which the properties on the attached schedule(s) were offered by failing to immediately pay a minimum bid or by failing to pay the balance of a bid for any property within one business day thereafter.

I (we) hereby affirm that I (we) have read this application and that the statements made in it are personally known by me (us) to be true, accurate and complete, under penalty of perjury as provided by law.

I (we) further understand that this application shall be void unless the schedule(s) of properties referred to in the application is (are) completed and delivered to the County Clerk.

_____ Dated:_____
(Signature of Purchaser)

_____ Dated:_____
(Signature of Bidder)

Schedule of Properties

Permanent Index Number	Date of Bid
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

I (we) hereby affirm that I (we) successfully bid upon the above Properties at the sale conducted by the County Treasurer of_____County on the indicated date, and I (we) request that the County Clerk of_____County attach this schedule to my (our) application for certificate of purchase dated this_____day of_____,_____.

Signed under penalty of perjury as provided by law.

_____ Dated:_____
(Signature of Purchaser)

_____ Dated:_____
(Signature of Bidder)

SECTION 17

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
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ANNEXATION & BOUNDARY CHANGES

Among the most significant of the County Clerk's property tax cycle responsibilities is the accurate determination of taxing districts' boundaries. This function is on-going throughout the year since both tax and voter codes change as units of government organize, dissolve, annex or detach parcels of land.

While the responsibility of determining units' taxing authority lies with the County Clerk, in most counties, the process of assigning parcels' tax codes involves other county offices (Supervisor of Assessments, Mapping Offices, etc.) as well the individual taxing districts. It is important, therefore, that the County Clerk establish a procedure that involves the various participants or their representatives to insure that accurate coding changes are made.

When the County Clerk's Office is notified of:

1. a change in the boundaries of a taxing district (due to an annexation or detachment);
2. the creation of a new district; or
3. the dissolution of an existing district
4. consolidation of districts

The Clerk is required to file Form PTAX-270 according to Title 86 of the Illinois Administrative Code, Part 110 Section 125(b)(2) with the Department of Revenue and to make the appropriate tax code changes in his or her own system.

The taxing district organizing, dissolving, annexing or detaching land is responsible for providing the County Clerk with sufficient information to make the tax code changes and to complete the PTAX-270 form. To facilitate accurate coding, the taxing district must provide the County Clerk the following:

1. A certified copy of the ordinance.

2. An accurate legal description of the land affected by the taxing district's creation, dissolution, or change (annexation or detachment). The legal description should include:

2.1.1 A point of beginning (POB), referenced to government surveys or by metes and bounds including the section, township and range in which the territory is located;

2.1.2 The dimensions of the territory boundary;

According to IDOR instructions, " ...if a plat is submitted for municipality changes, it must be prepared by a registered land surveyor. However, in the case of cities, villages and incorporated towns, the plat may be prepared by a registered land surveyor or duly employed, registered municipal engineer, provided the engineer has had training in the field of civil engineering."

A clearly labeled map which describes the land and should include:

2.1.3 A clear distinction between the existing and new boundaries by highlighting the boundary changes with a different color;

2.1.4 The dimensions of the boundary change as documented by the legal description;

2.1.5 Any reference to government surveys;

2.1.6 Any reference to man-made or natural landmarks such as roads, railroads, rivers and lakes;

2.1.7 A north arrow;

2.1.8 The scale of the map.

It is the responsibility of the County Clerk to change the tax codes for those parcels affected and to notify and work with the proper departments (supervisor of assessments, elections, data processing, etc.) to make sure the changes are made throughout the system.

A duplicate copy of the Ordinance and PTAX-270 should be retained by the County Clerk.

If an annexation is adopted after the annual tax levy ordinance is adopted, the effective date for taxing purposes is the following year. People ex rel. Village of Inverness v. Bartlett 1962, 38 IL App 2nd 334.

Generally, the obligation of bonded indebtedness remains with the original property for the life of the bond when consolidations and detachments take place. *Note that school districts may consolidate or merge under several statutory provisions. The provision will determine the disposition of the bond extension.*

The detachment of property from one school district and its annexation to another does not affect the Community College District.

If a municipality provides its own fire, ambulance and/or library services, annexations will require a detachment from existing fire, ambulance and library districts. 65 ILCS 5/7-1-1.

The Illinois Department of Revenue website has all the necessary forms for this procedure. The required form is the Abstract of Changes in Taxing District Boundaries, PTAX -270. The contact information for the Department of Revenue is below.

Illinois Department of Revenue
GIS & Statistics Section
101 West Jefferson Street, MC 4-500
Springfield, IL 62702
Telephone: (217) 782-3627
Facsimile: (217) 782-9932
http://www.revenue.state.il.us

SECTION 18

ILLINOIS COUNTY CLERKS'
OFFICIAL PROPERTY TAX MANUAL
2017 EDITION

MOBILE HOMES

Mobile homes are taxed under the “Mobile Home Local Services Tax”. (35 ILCS 515/)

(35 ILCS 515/1)
A mobile home is defined as a factory-assembled structure designed for permanent habitation, and is a movable or portable unit that is 8 body feet or more in width, 40 body feet or more in length, and 320 or more square feet, constructed to be towed on its own chassis. The words "mobile home" and "manufactured home" are synonymous for the purposes of this Act. The term excludes campers and recreational vehicles. Mobile homes located on a dealer's lot for resale purposes or as a temporary office shall not be subject to this tax. Mobile homes and manufactured homes in mobile home parks must be assessed and taxed according to this Act. Mobile homes and manufactured homes outside of mobile home parks must be assessed and taxed as real property as defined by Section 1-130 of the Property Tax Code. Mobile homes that are located outside of mobile home parks and are taxed under this Act on the effective date (1-1-11) of this amendatory Act must continue to be taxed under this Act and shall not be taxed as real property until the home is sold, transferred, or relocated to a different parcel of land outside of a mobile home park. A mobile home park is defined as a tract of land or 2 contiguous tracts of land that contain sites with the necessary utilities for 5 or more mobile homes. A mobile home park may be operated either free of charge or for revenue purposes.

IMPOSITION OF TAX - RATE (35 ILCS 515/3)
The owner of each habitable mobile home shall pay to the County Treasurer of the County in which such mobile home is located an ANNUAL tax to be computed at the rate shown in the table below:

Model year and 1st and 2nd year following	15 ¢ per square foot
3rd, 4th and 5th years following model year	13.5¢ per square foot
6th, 7th and 8th years following model year	12¢ per square foot
9th, 10th and 11th years following model year	10.5¢ per square foot
12th, 13th, and 14th years following model years	9¢ per square foot
15th year following model year and subsequent years	7.5¢ per square foot

For the purpose of this Act, the square footage shall be based upon the outside dimensions of the mobile home excluding the length of the tongue and hitch.

The owner of a mobile home on January 1 of any year shall be liable for the tax of that year.

REGISTRATION FORM (35 ILCS 515/4)
Mobile Park Owners shall file registration of the entry of a mobile home into the Mobile Home Park within 5 days. Owners of mobile homes, not in a Mobile Home Park, shall file registration within 30 days after the initial placement of the Mobile Home or within 30 days of moving the Mobile Home to a new location. Owners of mobile homes, not in a Mobile Home Park, shall record a signed copy of the title or certificate of origin in the county where the home is located or surrender the signed title or certificate of origin to be held by the county until such time as the home is to be removed from the county. Failure to record or surrender the title or certificate of origin shall not prevent the home from being assessed and taxed as real property. Registrations are to be filed with the township assessor, if any, or to Supervisor of Assessments or county assessor if there is no township assessor, or to the county assessor in those counties in which a county assessor is elected pursuant to Section 3-45 of the Property Tax Code.

A registration form contains the following information:

1. Name and address of owners and every occupant of the mobile home.

2. The location of the mobile home.

3. Year of manufacture.

4. Square feet of floor space contained in the mobile home.

5. The date that the mobile home became inhabited, was initially placed in the county, or was moved to a new location.

6. License number of such mobile home.

7. The license number of towing vehicle (if applicable), and the state issuing such licenses.

8. Registration to be signed by OWNER or OCCUPANT of mobile home.

It is the duty of each township assessor, if any, and the Supervisor of Assessments, IF THERE IS NO TOWNSHIP ASSESSOR, to require timely filing of a properly completed registration for each mobile home located in his or her township.

DELIVERY OF REGISTRATIONS TO COUNTY CLERK (35 ILCS 515/5)
The Township Assessor, or the Supervisor of Assessments, within 7 days after the filing of a registration, shall deliver such registration to the County Clerk.

COMPUTATION OF THE TAX - CERTIFICATION OF TAX - DISTRIBUTION OF TAX (35 ILCS 515/6)

Within 60 days after receipt of each registration form, the County Clerk or, the County Assessor shall compute the tax due and certify to the Treasurer; who shall:

Mail the tax bill to the owner of such mobile home at the time he or she receives the certification OR on the ANNUAL BILLING DATE, whichever occurs later.

A. If the registration form is accompanied by a receipt for privilege taxes paid in Illinois for the current year, no further privilege tax shall be imposed for the remainder of the current year.

B. If the mobile home is initially harbored after the annual liability date of January 1, the County Clerk or County Assessor shall reduce the tax by 1/12th for each month past January. Any mobile home harbored after the first day of any month shall be considered harbored as of the first day.

C. THE COUNTY CLERK OR COUNTY ASSESSOR SHALL COMPUTE SUCH TAX AS OF THE FIRST DAY OF MARCH OF EACH YEAR AND CERTIFY THE TAX TO THE COUNTY TREASURER.

D. The County Treasurer shall mail the tax bills and the tax shall become DUE AND PAYABLE within 60 days after the Treasurer MAILS the tax bills.

E. Privilege tax collected shall be distributed in the same manner and in the same proportion as the property taxes collected for each taxing district within the township.

ERROR IN TAX BILL - AFFIDAVIT BY OWNER (35 ILCS 515/6.1)

If a tax bill is in error as to the square footage of the mobile home or as to the rate of tax, the owner may file, within 6 months following receipt of the bill an affidavit with the County Board of Assessors, Supervisor of Assessments or County Assessor setting forth such error. If the tax bill does not show the name of the correct owner, the person whose name appears as owner on the bill may file an affidavit with the County Clerk so stating and identifying the correct owner, if known. Upon the filing of an affidavit as provided in this Section (see sample affidavit following) and the approval of the County Assessor or Supervisor of Assessments, the County Assessor shall issue a corrected bill and shall so indicate on his or her records.

REDUCTION OF LOCAL SERVICES TAX - APPLICATION FOR REDUCTION (35 ILCS 515/7)

A 20% reduction is available to the holder of title in residence, 65 years of age or older or disabled on the annual billing date. An application for reduction of the tax shall be

filed with the County Clerk by the individuals who are entitled to the reduction. If the application is filed after May 1, the reduction in tax shall begin with the next annual bill.

Proof that an applicant is disabled may be made by submitting proof that the applicant has been issued an Illinois Disabled Person Identification Card designating the applicant's disability as a Class 2 disability or by affidavit.

Affidavit format is found in 35 ILCS 515/7 (See sample following.) The application shall be accompanied by a copy of the applicant's most recent application filed under the "Senior Citizen and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act."

EXEMPTION FOR DISABLED VETERANS 35 ILCS/7.5

(a) Beginning on January 1, 2004, a mobile home owned and used exclusively by a disabled veteran or the spouse of unmarried surviving spouse of the veteran as a home, is exempt from the tax imposed under this Act.

Beginning with the 2015 tax year, the exception also applies to housing that is specifically constructed or adapted to suit a qualifying veteran's disability if the housing or adaptation are donated by a charitable organization, the veteran has been approved to receive funds for the purchase or construction of Specially Adapted Housing under Title 38, Chapter 21, Section 2101 of the United States Code, and the home has been inspected and certified by a licensed home inspector to be in compliance with applicable standards set forth in U. S. Department of Veterans Affairs, Veterans Benefits Administration Pamphlet 26-13 Handbook for Design of Specially Adapted Housing.

(b) As used in this Section:

"Disabled veteran" means a person who has served in the armed forces of the United States and whose disability is of such a nature that the federal government has authorized payment for purchase or construction of specially adapted housing as set forth in the United States Code, Title 38, Chapter 21, Section 2101.

(c)Eligibility for this exemption must be reestablished on an annual basis by certification from the Illinois Department of Veterans' Affairs to the county clerk of the county in which the exempt mobile home is located. The county clerk shall forward a copy of the certification to the local assessing officials.

STATE OF ILLINOIS
COUNTY OF _____

APPLICATION FOR REDUCTION OF MOBILE HOME LOCAL SERVICES TAX

I hereby make application for a reduction to 80% of the total tax imposed under "An Act to provide for a local services tax on mobile homes".

(1) Senior Citizens
- (a) I actually reside in the mobile home.
- (b) I hold title to the mobile home as provided in the Illinois Vehicle Code.
- (c) I reached the age of 65 on or before either January 1 (or July 1) of the year in which this statement is filed. My date of birth is:_____.

(2) Disabled Persons
- (a) I actually reside in the mobile home.
- (b) I hold title to the mobile home as provided in the Illinois Vehicle Code.
- (c) I was totally disabled on_____and have remained disabled until the date of this application. My Social Security, Veterans, Railroad or Civil Service Total Disability Claim Number is_____.

The undersigned declares under the penalty of perjury that the above statements are true and correct.

Dated: _____

Signature of owner: _____

Address: _____

City, State, and Zip: _____

Approved by:
(Assessor) _____

This application shall be accompanied by a copy of the applicant's most recent application filed with the Illinois Department on Aging under the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act.

STATE OF ILLINOIS
COUNTY OF _____

AFFIDAVIT OF ERROR FOR MOBILE HOME LOCAL SERVICES TAX

To be filed with the Supervisor of Assessments or County Assessor within 6 months following receipt of the tax bill. Claims for senior citizen or disabled reductions must be supported by documentation as required by Section 7 of the Act. Claims for a disabled veteran's reduction must be supported by a certification from the Illinois Department of Veterans' Affairs to the county clerk.

Information as shown on the erroneous bill:

Tax Year: _____ Township: _____ Tax Code: _____

Make: _____ VIN#: _____ Serial #: _____

Length/Width/Square Footage:_____Rate: _____

Physical Address: _____

Billing Name: _____

Billing Address: _____

Reductions listed:
Senior Citizen:_____Disabled:_____Disabled veteran: _____

NATURE OF ERROR: _____

The tax bill should be corrected as follows:

Tax Year: _____ Township: _____ Tax Code: _____

Make: _____ VIN#: _____ Serial #: _____

Length/Width/Square Footage:_____Rate: _____

Physical Address: _____

Billing Name: _____

Billing Address: _____

Reductions to which I am entitled:
Senior Citizen:_____(Birthdate:_____) Disabled:_____Disabled veteran: _____

Sworn under oath, I,_____, owner of the above-named coach do certify that an error appears on the mobile home tax bill for the tax year. I have accurately stated above the nature of the error. Having been duly sworn upon oath, I hereby declare under penalty of perjury that all of the above information is true and correct to the best of my information and belief.

Signature of owner: _____
Dated: _____

Subscribed and sworn to me before this_____day of_____,_____.

_____
Notary Public

MOBILE HOME MONTHLY RATES

35 ILCS 515/3

MODEL YEARS	YEARLY RATE	MONTHS OCCUPIED	RATE	MONTHS OCCUPIED	RATE
model year and 1st and 2nd year following:	0.1500	1	0.0125	7	0.0875
		2	0.0250	8	0.1000
		3	0.0375	9	0.1125
		4	0.0500	10	0.1250
		5	0.0625	11	0.1375
		6	0.0750	12	0.1500
3rd, 4th and 5th years following model year:	0.1350	1	0.0113	7	0.0788
		2	0.0225	8	0.0900
		3	0.0338	9	0.1013
		4	0.0450	10	0.1125
		5	0.0563	11	0.1238
		6	0.0675	12	0.1350
6th, 7th and 8th years following model year:	0.1200	1	0.0100	7	0.0700
		2	0.0200	8	0.0800
		3	0.0300	9	0.0900
		4	0.0400	10	0.1000
		5	0.0500	11	0.1100
		6	0.0600	12	0.1200
9th, 10th and 11th years following model year:	0.1050	1	0.0088	7	0.0613
		2	0.0175	8	0.0700
		3	0.0263	9	0.0788
		4	0.0350	10	0.0875
		5	0.0438	11	0.0963
		6	0.0525	12	0.1050
12th, 13th and 14th years following model year:	0.0900	1	0.0075	7	0.0525
		2	0.0150	8	0.0600
		3	0.0225	9	0.0675
		4	0.0300	10	0.0750
		5	0.0375	11	0.0825
		6	0.0450	12	0.0900
15th year following model year and subsequent years:	0.0750	1	0.0063	7	0.0438
		2	0.0125	8	0.0500
		3	0.0188	9	0.0563
		4	0.0250	10	0.0625
		5	0.0313	11	0.0688
		6	0.0375	12	0.0750

SECTION 19

ILLINOIS COUNTY CLERKS'
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GLOSSARY

Abatement:
A reduction in a tax. For example, a unit of government may reduce its levy by filing an appropriate resolution with the County Clerk prior to extension.

Ad valorem:
According to value. A tax imposed on property according to its value as determined by assessment.

Administrative error:
Includes but is not limited to failure to include an extension for a taxing district on the tax bill, an error in the calculations of tax rates or extensions or any other mathematical error by the county clerk, or a defective coding by the county, but does not include a failure by the county to send a tax bill to the taxpayer, the failure by the taxpayer to notify the assessor of a change in the tax-exempt status of property, or any error concerning the assessment of the property.

Aggregate levy:
The annual corporate levy of the taxing district and those special purpose levies which are made annually (other than debt service levies and levies made for the purpose of paying amounts due under public building commission leases).

Aggregate Rate:
Combination: The sum of all taxing district rates applicable to a tax code. Taxing District: Total rate of individual funds within a taxing district.

Aggregate Extension:
The aggregate extension is the portion of a PTELL taxing district's total extension that is subject to the limitation.

Aggregate Extension Base:
The aggregate extension base is the prior year's extension as defined in Section 18-185 of the Property Tax Code. It is used in calculating any increase allowed in the extension for a PTELL county. This base changes from year to year.

Amendment:
A change made to a previously filed document.

Apportionment:
A method of determining the percent of burden for overlapping taxing districts.

Appraisal:
An opinion of value, supported by evidence.

Arm's – length Sale:
A voluntary sale between two unrelated parties in the normal course of business.

Assessed Value:
The value placed on property for tax purposes and used as a basis for division of the tax burden. This amount is subject to the State issued equalization factor and the deduction of the homestead exemptions.

Assessment:
Official act of discovering, listing, appraising property, and entering a value for it on the assessment rolls for ad valorem tax purposes.

Assessment Level:
The percentage of full value at which property is assessed. It may refer to the statutory assessment or the actual assessment level as inferred from an assessment/sales ratio study.

Assessment/Sales Ratio Study:
An analysis of the percentage relationship of assessed value to the market value (assessment level).

Back Taxes:
An unpaid forfeited tax.

Bankruptcies:
Check with the County Collector and State's Attorney prior to accepting any redemption amount.

Bankruptcy:
A person judicially declared subject to having his estate administered under the bankruptcy laws for the benefit of his creditors.

Board of Review:
The local entity that reviews assessment appeals (in all counties) and equalizes assessments within the county (in all counties but Cook County). In most township counties, three persons appointed by the county board comprise the board of review. In a few township counties, board of review members are elected. In commission counties, the county commissioners are also the board of review members (unless they appoint the board of review).

Certificate of Purchase:
A certificate, which is issued by the County Clerk, countersigned by the Collector, and given to the tax buyer for each purchase, he or she made at a Tax Sale.

Certificate of Error:
A certificate issued by the assessing official and approved by the court to correct an error in the tax bill.

Chief County Assessment Officer (CCAO):
The supervisor of assessments or the county assessor in each county that is appointed by a county board, or elected in a county, to supervise township and multi-township assessors (who complete original assessments) and to review their work. In most counties the title of the chief county assessment offices is “supervisor of assessments.” In Cook and St. Clair counties, it is “county assessor.”

Classification:
The practice of classifying various types of property according to use and assigning different assessment levels to each class.

County Assessor:
An individual elected to oversee the assessment process in Cook and St. Clair counties. In practice, a county assessor is responsible for making original assessments, rather than the township or multi-township assessors.

Current Taxes:
Taxes levied and due prior to the close of the Annual Tax Sale.

Debt service:
Levies made by any taxing district pursuant to home rule authority, statute, referendum, ordinance, resolution, indenture, agreement, or contract to retire the principal or pay interest on bonds, notes, debentures or other financial instruments which evidence indebtedness.

Delinquent Taxes:
Past due and unpaid taxes.

Enterprise Zone:
An act which provides for various state and local incentives intended to stimulate economic growth and neighborhood revitalization. One incentive is a property tax abatement.

Equalization:
The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on the average, to a uniform level of market value.

Equalized Assessed Value (EAV):
Assessed value after State and Township Multipliers have been applied and exemptions have been deducted.

Errors and Omissions Insurance:
Insurance coverage protecting the Clerk against damages which may be claimed for errors or omissions in statutory duties.

Exemption:
A reduction made to the assessed value.

Extension:
The amount a taxing district will receive after the rates have been calculated.

Extension of Redemption Period:
Written directive increasing the length of time allowed for redemption. An extension is filed by the Tax Purchaser with the County Clerk.

Fair Cash Value:
The amount for which a property can be sold in the due course of business or trade between a willing buyer and a willing seller.

Forfeited Taxes:
Taxes that received judgment for sale of delinquent taxes but were not purchased at the tax sale and remain unpaid.

General Year Assessment:
The general assessment year, occurring every four years (three years in Cook County), when property assessments are reviewed.

Home Rule:
'Home Rule' units of government are not subject to any tax rate limitations.

Improvement:
Any permanent structure on real property. Examples: buildings, fences, landscaping, driveway, sewers, or drains.

Indemnity Fund Fee:
A mandatory fee of $20.00 for each item purchased at a tax sale to be held by the County Treasurer in the indemnity fund. Proceeds from the indemnity fund are used in the event of the erroneous issuance of a tax deed.

Internal Revenue Service 1099 INT:
Forms to be completed by the County Clerk detailing tax purchasers' interest payments.

Judgment:
Court ordered authorization to sell delinquent taxes.

Levy:
The amount of money a taxing body certifies to the County Clerk to be raised by property taxation.

Limiting Rate:
The limiting rate is calculated by the county clerk to implement PTELL. The sum of the rates extended for those funds subject to the PTELL cannot exceed this limiting rate.

Lis Pendens Notice:
Notice of court case pending.

Low Sulfur Dioxide Emission Coal Fueled Devices:
"Low sulfur dioxide emission coal fueled devices" means any device used or intended for the purpose of burning, combusting or converting locally available coal in a manner which eliminates or significantly reduces the need for additional sulfur abatement that would otherwise be required under State or Federal air emission standards.

Market Value:

The most probable sale price of a property in terms of money in a competitive and open market, assuming that the buyer and seller are acting prudently and knowledgeable, allowing sufficient time for the sale, and assuming that the transaction is not affected by undue pressures.

Mill:

One tenth of a cent (.001%)

Multi-township Assessor:

The person elected or appointed to make original assessments in a specified combination of political townships.

Notice of Revision:

A notice is mailed to a property owner after a property's assessed valuation is changed by local assessing officials. It shows the previous assessment as well as the new assessment. It includes the median level of assessments in the assessment jurisdiction, as shown by an assessment/sales ratio study, for the most recent three years.

Overlapping Taxing District:

Those taxing districts located in more than one county.

Over-the-Counter Sales:

Forfeited taxes purchased after the Annual Tax Sale upon application to the County Clerk.

Parcel:

A defined area of land, with or without improvements, entered as a separate item on the assessment rolls for the purpose of *ad valorem* taxation.

Partial Redemption:

A procedure used under the Forfeiture Section.

Payments Under Protest:

Taxpayers may pay their taxes under protest and file a tax objection complaint for any reason other than that the property is exempt from taxation. These complaints are filed with the Circuit Clerk and are heard before the Court. If the objector meets the burden of proof, the Court will order a refund.

Permanent Parcel Number:

A description of a particular parcel by numeric reference to parcels on the assessment maps.

Pollution Control Facilities:

Pollution control facilities means any system, method, construction, device or appliance appurtenant thereto, or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of eliminating, preventing, or reducing air or water pollution. The Dept of Revenue certifies the assessments to the county clerk yearly.

Prima Facie Evidence:
Evidence good and sufficient on its face. Evidence that, until its effect is overcome by other evidence, will suffice as proof of fact in issue.

Property Record Card:
The local assessor's record of individual property appraisals used for assessment purposes. Recorded upon the card are a sketch of the improvement, details of construction, size, condition, description, and other information showing how the assessment was derived. It is a public record required by law.

Property Tax Appeal Board:
The highest State body that hears appeals from taxpayers and taxing bodies on property tax assessment decisions of the County Boards of Review.

Property Tax Extension Limitation Law (PTELL):
The Property Tax Extension Limitation Law is designed to limit the increases in property tax extension (total taxes billed) for non-home rule taxing districts.

Receiver:
An individual appointed by the court who may take approved action to preserve the property (e.g.: A holder of a Certificate of Purchase)

Receivership:
The proceeding in which a Receiver is appointed.

Redemption:
The payment by owner or interested party, of sold taxes, interest, costs, and penalties, following a tax sale.

Redemption Under Protest:
Redemption of taxes sold held by the County Clerk until the Circuit Court orders disbursement.

Sale in Error:
Real property that has been sold but later declared by the court to be an improper order for sale.

Scavenger Sale:
The sale at which taxes that have been delinquent or forfeited for two or more years are sold.

Special purpose levies:
Include, but are not limited to, levies made on an annual basis for contributions to pension plans, unemployment and worker's compensation, or self-insurance.

Subsequent Taxes:
Current year taxes paid by the tax purchaser who holds a previous year's Certificate of Purchase. The subsequent taxes are added to the judgment record for the original sale year.

State Property Tax Appeal Board:

The highest State body that hears appeals from taxpayers and taxing bodies on property tax assessment decisions of the County Boards of Review.

Subsequent Taxes:

If a tax buyer buys the taxes on a parcel at a tax sale and the taxes for the following year are also not paid, the tax buyer may come in prior to the tax sale and buy the 'subsequent taxes.' The buyer gets a statutory penalty of 18 percent per year and avoids competing in tax sale with other buyers who might bid down the penalty percentage.

Take Notice:

Required Notice of sale of delinquent taxes.

Five Month Notice (to assessee)

Tax Deed Take Notice (to assessee and all other interested parties)

Tax Certificate:

See Certificate of Purchase

Tax Code:

A number used by the County Clerk that refers to a specific combination of taxing districts.

Tax Increment Financing (TIF):

An act that allows certain units of government to designate areas for redevelopment. Tax increments from these designated areas are distributed to the TIF district for various uses as provided by statute.

Tax Rate:

The amount of tax due stated in terms of a percentage of the tax base. Example: $6.81 per $100 of equalized assessed valuation (equal to 6.81%).

Tax Sale:

The process by which delinquent taxes are annually sold.

Taxes:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Taxing Body:

A governmental organization that levies a property tax.

Taxing District:

A territorial area under the taxing body's jurisdiction.

Township Assessor:

The person elected or appointed to make original assessments in a political township. Townships of fewer than 1,000 inhabitants must establish a multi-township assessment district by combining territory and elect or appoint a multi-township assessor for purposes of *ad valorem* taxation.

Truth in Taxation:

Act that places certain requirements on taxing districts in the adoption procedures of their tax levies.

Valuation Docket:

To document, in a permanent record, the list of all valuations, rates and extensions for units of government in a given tax year.

SECTION 2017

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ACRONYMS

AFR	Annual Financial Report
CCAO	Chief County Assessment Officer
CPA	Certified Public Accountant
CPI-U	Consumer Price Index –
	All urban consumers; Used by PTELL counties; Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year..."
CPI-W	Consumer Price Index – urban wage earners & clerical workers
DCEO	Department of Commerce & Economic Development
DNR	Department of Natural Resources
DOL	Department of Labor
EAV	Equalized Assessed Valuation
ESDA	Emergency Services Disaster Agency
EZA	Enterprise Zone Abatement
FOIA	Freedom of Information Act
GOB	General Obligation Bond
IACCR	Illinois Association of County Clerks & Recorders
IACO	International Association of County Officials
IACREOT	International Association of Clerks, Recorders, Election Officials & Treasurers
IDOR	Illinois Department of Revenue
IDOT	Illinois Department of Transportation

IFOA	Illinois Finance Officers Association
IICLE	Illinois Institute for Continuing Legal Education
ILCS	Illinois Compiled Statues
IMRF	Illinois Municipal Retirement Fund
IPAI	Illinois Property Tax Assessment Institute
ISBE	Illinois State Board of Education
ITIA	Illinois Tax Increment Association
ITIN	Individual Taxpayer Identification Number
MTAD	Multi-Township Assessment District
NACO	National Association of County Officials
NACRC	National Association of County Recorders, Election Officials & Clerks
PA	Public Act
PBC	Public Building Commission
PIN	Permanent or Parcel Index Number
POB	Point of Beginning
PTAB	Property Tax Appeal Board
PTAX	Property Tax Forms (Formerly PTAB "Property Tax Administration Bureau")
PTELL	Property Tax Extension Limitation Law
PYA	Prior Year Adjustment
RIF	Rate Increase Factor *PA 94-976 eliminated the use of Rate Increase factors after 6/30/2006*
S/A	Supervisor of Assessments
SBE	State Board of Elections
SCAFHE	Senior Citizen Assessment Freeze Homestead Exemption
SS	to wit, namely (used in legal documents, as an affidavit, pleading, etc. to verify the place of action. Scilicet (Latin – namely); supra scriptun (Latin – written above).
SS	Sworn Statement
SSA	Special Service Area
T&T	Truth in Taxation
TFI	Taxpayers' Federation of Illinois
TIF	Tax Increment Financing
TOI	Township Officials of Illinois
USAR	United States Association of Recorders

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Will
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Henry
Bureau
La Salle
Grundy
Mercer
Putnam
Kankakee
Stark
Marshall
Knox
Warren
Peoria
Woodford
Livingston
Henderson
Iroquois
Fulton
Tazewell
McLean
Ford
Hancock
McDonough
Mason
Schuyler
Logan
De Witt
Champaign
Vermilion
Adams
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Edgar
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Sangamon
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Macoupin
Jersey
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Effingham
Jasper
Crawford
Bond
Madison
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Richland
Lawrence
Marion
Clinton
St. Clair
Wabash
Wayne
Washington
Edwards
Jefferson
Monroe
White
Randolph
Perry
Hamilton
Franklin
Jackson
Saline
Gallatin
Williamson
Union
Johnson
Pope
Hardin
Pulaski
Alexander
Massac

ILLINOIS PROPERTY TAX CODE

The following links will take you directly to the current state law on property taxes. You may also search for property tax law found in other parts of the Illinois Compiled Statutes.

35 ILCS 200/

View Entire Act

- Title 1 - General
  - Article 1 - Short Title And Definitions
- Title 2 - Assessment Officials
  - Article 2 - Township Assessment Officials
  - Article 3 - County Assessment Officials
  - Article 4 - Assessment Officials - Other Provisions
  - Article 5 - Boards Of Appeals
  - Article 6 - Boards Of Review
  - Article 7 - Property Tax Appeal Board
  - Article 8 - Department Of Revenue
- Title 3 - Valuation and Assessment
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    - Division 3 - Assessment Books
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    - Division 5 - Omitted Property
  - Article 10 - Valuation Procedures For Special Properties
    - Division 1 - Solar Energy Systems
    - Division 2 - Residential Property
    - Division 3 - Residential Developments
    - Division 4 - Historic Residences
    - Division 5 - Airports and Interstate Bridges
    - Division 6 - Farmland, Open Space, and Forestry Management Plan
    - Division 7 - Coal
    - Division 8 - Sports Stadiums
    - Division 9 - Nurseries
    - Division 10 - Electric Power Generating Stations
    - Division 11 - Low-Income Housing
    - Division 12 - Veterans Organization Property
    - Division 13 - Fraternal Organization Property
    - Division 14 - Valuation of Certain Leases of Exempt Property
    - Division 15 - Supportive Living Facilities
    - Division 16 - Conservation Stewardship Law
    - Division 17 - Wooded Acreage Assessment Transition Law
    - Division 18 - Wind Energy Property Assessment
  - Article 11 - Valuations Performed By The Department
    - Division 1 - Pollution Control Facilities
    - Division 2 - Low Sulfur Dioxide Coal Fueled Devices
    - Division 3 - Railroads
    - Division 4 - Regional Water Treatment Facilities
  - Article 12 - Assessment Notice And Publication Provisions
    - Division 1 - Initial Assessment Process
    - Division 4 - Revisions and Corrections

Article 13 - Reassessment Procedures
Article 14 - Revisions And Corrections
Title 4 - Exemptions
Article 15 - Exemptions
Title 5 - Review and Equalization
Article 16 - Review Of Assessment Decisions
Division 1 - General Provisions
Division 2 - Board Of Review In Counties Of Less Than 3,000,000 Inhabitants
Division 3 - Board Of Review - Counties Of 3,000,000 Or More
Division 4 - Property Tax Appeal Board
Division 5 - Department Of Revenue
Article 17 - State Equalization Process
Title 6 - Levy and Extension
Article 18 - Levy And Extension Process
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Division 2 - Truth In Taxation
Division 2.1 - Cook County Truth in Taxation (Repealed)
Division 3 - Extension Procedures
Division 4 - Abatement Procedures
Division 5 - Property Tax Extension Limitation Law
Division 5.1 - One-Year Property Tax Extension Limitation Law
Division 6 - Preparation and Delivery Of Books
Title 7 - Tax Collection
Article 19 - Tax Collection Officials
Article 20 - Tax Collection Process
Division 1 -Billing Procedures
Division 2 - Payment and Handling Of Funds
Division 3 - Procedures For County Collectors
Division 4 - Errors and Adjustments
Division 5 - Settlement Of Accounts
Article 21 - Due Dates, Delinquencies, And Enforcement Of Payments
Division 1 - Due Dates and Delinquencies
Division 2 - Enforcement Actions
Division 3 - Notice and Publication Provisions
Division 3.5 - Judgments and Sales
Division 4 - Annual Tax Sale Procedure
Division 5 - Scavenger Sales - Procedures
Division 6 - Indemnity Fund; Sales In Error
Division 7 - Redemption Procedures and Notice Requirements
Division 8 - Other Procedures
Article 22 - Tax Deeds And Procedures
Title 8 - Tax Objections
Article 23 - Procedures And Adjudication For Tax Objections
Title 9 - Other Provisions
Article 24 - General Provisions
Article 25 - Penalties
Article 26 - Savings Provisions
Article 27 - Special Service Area Tax Law
Article 28 - Special Assessment Apportionment Law
Article 29 - Special Assessments Benefiting State Property Law
Article 30 - Fiscal Responsibility Law
Article 31 - Real Estate Transfer Tax Law
Article 32 - Continuation Of Prior Law - Statutes Repealed

INVALUABLE REFERENCES

The following are manuals that every tax extension expert should have at the ready. All may be downloaded in PDF format.

DOWNLOAD	SOURCE	INFO IT CONTAINS
Illinois Property Tax System	Illinois Department of Revenue	Manual serves as a basic primer on all aspects of how the property tax system operates.
PTELL Technical Manual	Illinois Department of Revenue	Manual covers the general concepts and history of PTELL, provides examples of tax extensions limited by PTELL and answers frequently-asked questions.
Illinois Property Tax Rate and Levy Manual	Illinois Department of Revenue	Manual lists all the levies that may be sought by various types of taxing districts, along with rate limits and statutory references for each.

MISCELANEOUS DOWNLOADS

The following are downloadable maps, charts, pamphlets and memos that deal with different aspects of the tax process. They may be of benefit to you, your taxing districts or your taxpayers.

DOWNLOAD	SOURCE	INFO IT CONTAINS
Counties Under PTELL	Illinois Department of Revenue	1 page map showing which Counties are under PTELL, and which aren't
Overview of Property Tax	Illinois Department of Revenue	Double-sided pamphlet for taxpayers showing answers to frequently asked questions
History of CPIs Used for PTELL	Illinois Department of Revenue	1 page table showing the CPI factor used each year for PTELL
PTELL Changes from SB 1682	Illinois Department of Revenue	7 page memo on the changes in limitations as a result of SB 1682
Fund Maximum Rates	Illinois Department of Revenue	9 page spread sheet detailing maximum fund rates by district type.
Truth in Taxation Requirements	Illinois Department of Commerce and Economic Opportunity	6 page memo from 2006 on Truth In Taxation for all taxing districts, including sample certification of compliance and publication notices. PA 96-504 amended the publication notice if adopted levy exceeds proposed levy.
Community College District Boundaries	Illinois Community College Board	1 page map showing the boundaries of the Community College Districts in Illinois.
Illinois Counties by Form of Government	Illinois Association of County Board Members and Commissioners	1 page map showing the type of county government in each of the 102 counties.

TIF Reporting Guidelines	Illinois Office of the Comptroller	Double-sided pamphlet listing financial reporting requirements for TIF districts.
List of Municipalities with TIFs	Illinois Office of the Comptroller	9 page chart showing municipalities that currently have TIF districts.
Appeal Information for Illinois Taxpayers	Illinois Property Tax Appeal Board	Double-sided pamphlet listing outlines the PTAB assessment appeals process.

LINKS TO GOVERNMENT AGENCIES

Here are links to various state government agencies that deal with property taxation. Pages of particular interest in tax extension are listed below.

DOWNLOAD	SOURCE	INFO IT CONTAINS
Illinois Department of Revenue Homepage	Oversees and administers many different roles in the property tax process. Publishes “The Illinois Property Tax System” and “PTELL Technical Manual”. Links below highlight information of particular interest.	
Miscellaneous Reports and Statistics		
Electronic Reporting of PTAX 256 - Report of New Taxing District and PTAX 270 - Change in Taxing District Boundaries		
Understanding Your Property Tax Bill		
PTELL Overview		
Illinois Department of Commerce & Economic Opportunity, Division of Local Government Assistance and Training	Assists local governments with training, reporting requirements and Truth In Taxation compliance. Publishes Property Tax Rate & Levy Manual annually. Provides forms for tax levies, budgets and treasurer’s reports for townships, road districts and multi-township assessment districts.	
Illinois Office of the Comptroller, Division of Local Government	Provides training and assistance to taxing districts to assure their fiscal health and compliance with statutory reporting requirements. Makes Annual Financial Reports, TIF District statistics and other reports available to the public.	
Illinois Property Tax Appeal Board	Hears and adjudicates property assessments disputes. Publishes taxpayer appeals pamphlets and annual report outlining.	
Taxpayer Appeal Forms		
Taxpayer Frequently Asked Questions		

Illinois State Board of Education, Division of School Finance Oversees and assists the school districts with financial matters. Site includes links for school districts to complete their Annual Financial Report and Certificate of Tax Levy.
Illinois Community College Board Oversees the community college districts. Certifies the Statewide Average Additional Tax levied by some college districts.

LINKS TO OTHER ORGANIZATIONS

Here are links to other private organizations that may provide additional information for your benefit. Many represent groups of taxing districts which receive property tax extensions.

DOWNLOAD	SOURCE	INFO IT CONTAINS
Illinois Association of County Board Members		Represents county board members from member counties. Site contains links to Illinois counties, state and federal government agencies and resources for County government.
Illinois Association of Park Districts		Represents the member park districts in Illinois. Includes links to member districts, legislative updates and publications available to members.
Illinois Chief County Assessment Officers		Represents the Chief County Assessment Officers throughout the state. Includes directory of CCAOs in each county with contact info, plus links to assessor qualifications, training classes and pending legislation affecting property assessment.
Illinois Fire Protection District Association		Represents member fire protection districts in Illinois. Site includes downloadable pamphlets for fire districts to understand the requirements of budgets, levies, and other financial reports.
Illinois Institute for Continuing Legal Education		Association of Illinois attorneys dedicated to legal education. Conducts forums and publishes articles and guides regarding property taxation.
Illinois Library Association		Represents member libraries, including district and municipal libraries which receive property taxes. Includes downloadable member directory.
Illinois Municipal League		Represents member cities and villages. Includes directory of member municipalities and their officials, downloadable municipal calendar with statutory reporting deadlines and more. Also publishes "Levying Taxes in Illinois Municipalities".
Illinois Property Assessment Institute		Provides educational opportunities for assessment officials. Includes list of courses and on-line registration.

Illinois Rural Water Association	Represents member water providers, including rural water districts which levy property taxes.
Taxpayers' Federation of Illinois	Independent organization of member Illinois residents dedicated to responsible taxation. Publishes newsletters and articles on property taxation and fiscal responsibility. Publishes the useful "County Government Law: A Reference Guide" and "Practical Guide to Illinois Property Taxes."
Township Officials of Illinois	Represents member townships. Site includes member directory, links to educational opportunities for township officials, info on property taxation requirements and numerous downloads useful to township officials and other units of local government.

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OFFICIAL PROPERTY TAX MANUAL
2017 EDITION

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Certificates of Error generated only by Board of Review or Chief County Assessment Officer

CERTIFICATE OF ERROR FORMS ..... Page 12-5
Sample Form to be completed for Certificate of Error

CERTIFICATE OF PURCHASE (35:200/21-250) ..... Page 13-5
Clerk prepares Certificate of Purchase to be countersigned by collector - represents a lien on property

CERTIFICATE OF PURCHASE-FEES ..... Page 13-5
Certificate of Purchase includes these fees: Clerk's, Indemnity, Tax Sale Automation, Sale in Error

CERTIFICATE OF REDEMPTION ..... Page 13-13
Sample Certificate may be used as Certificate of Cancellation, Redemption Estimate or Redemption Receipt

CERTIFY-DELINQUENT PROPERTY (35:200/21-195) ..... Page 13-2
Clerk examines record of delinquent property prior to certification of clerk of circuit court

CHECKLIST FOR FIRST TIME TAX CAP -PTELL ..... Page 9-8

CHECKLIST FOR REQUIRED DOCUMENTS ..... Page 3-1
County Clerk's check list for documents filed prior to tax extension

CHECKLIST FOR TAX CYCLE ..... Page 1-14
County Clerk's check list for yearly "tax billing cycle"

CLERK'S ATTENDANCE-TAX SALE (35:200/25-35) ..... Page 13-3
If clerk fails to attend tax sale and keep records, liable for $500 penalty and indictment

COLLECTOR BOOKS BY CITY (35:200/18-30) ..... Page 10-1
Separate collector books may be prepared for collection of taxes within municipalities

COLLECTOR BOOKS BY TOWNSHIPS (35:200/18-30) ..... Page 10-1
In commission county, collector books by congressional township - in township county, by organized townships

COLLECTOR BOOKS-CONTENTS (35:200/18-35) ..... Page 10-1
Clerk prepares collector books with sufficient columns to show various stages of assessment

COLLECTOR BOOKS-DELIVER (35:200/18-270) ..... Page 1-11
Deliver the Collector Books to the County Collector

COLLECTOR BOOKS-DELIVERY (35:200/18-270) ..... Page 10-3
Clerk must deliver collector books on or before December 31 of each year or as soon as Practicable

COLLECTOR BOOKS-PREPARED (35:200/18-25) ..... Page 1-7, 10-1
Annually, the Clerk prepares the collector's books listing taxable property, as assessed and equalized

COLLECTOR BOOKS-TIF (35:200/18-35) ..... Page 10-1
Clerk prepares collector books with additional columns to show tax increment finance information

COLLECTOR-REPORT OF PAYMENTS (35:200/21-170) ..... Page 13-1
Collector, assisted by clerk, posts all payments and prepares delinquent property judgment list

COLLECTOR-TOWNSHIP (35:200/18-275) ..... Page 10-3
Clerk prepares statement listing name of township collector and tax to be collected. Copy to county collector

COLLECTOR'S WARRANT (35:200/18-265) ..... Page 10-3
Clerk affixes warrant to collector's book commanding collector to properly collect and distribute taxes

COMPUTE TAX RATES (35:200/18-45) ..... Page 1-9
The county clerk shall estimate and determine tax rates

COMPUTING TAXES - WORKSHEET ..... Page 8-1, 8-5
Sample of worksheet which may be used to document each unit of government's tax rates and extensions

COMPUTATION OF TAX RATES (35:200/18-45) ..... Page 8-1
Divide levy amount requested by final EAV of taxing district

CONSOLIDATED TAXING DISTRICTS (35:200/18-215) ..... Page 9-5
Treatment of consolidation under PTELL

COSTS POSTED TO TAX REDEMPTIONS (35:200/21-360) ..... Page 13-10
Posting requirements may include additional costs

DEADLINE-BONDS (30:350/16) ..... Page 8-3
Clerk may accept bond levy after the last Tuesday in December and include it in Spring extension

DELINQUENT PROPERTY-CERTIFY (35ILCS200/21-195) ..... Page 13-2
Clerk prepares list of delinquent property for certification of clerk of circuit court

DELINQUENT TAXES-NOTICE (35:200/21-110) ..... Page 13-1
Collector publishes notice of intended application for judgment and sale of delinquent properties

DISABLED VETERANS EXEMPTION (35:200/15-165) ..... Page 2-4
Exemption for adapted housing up to $70,000, for disabled veterans or their unmarried spouses

DOR-CERTIFY EQUALIZATION (35:200/17-35) ..... Page 1-6
DOR certifies its equalization of assessments to clerk. Includes railroad, pollution control, and low sulfur dioxide emission control devices

DOR-PUBLISH EQUALIZATION (35:200/17-40) ..... Page 2-3
DOR must publish in a newspaper, the percentage and equalization factor certified to clerk

DOR-TENTATIVE EQUALIZATION (35:200/17-15) ..... Page 1-5
DOR provides estimate of locally assessed property to clerk, publishes notice & holds hearing on estimate

DRAINAGE COMMISSIONERS CERTIFY CHANGES IN ROLL (70:605/5-20.1) ..... Page 11-2
Changes in ownership and split parcels are certified by Drainage Commissioners to County Clerk

DRAINAGE DISTRICT LEVY DEADLINE (70:605/5-20) .....Page 3-3, 11-2
Drainage districts must certify levy to circuit court by December 1. Court then certifies levy to county clerk

ENTERPRISE-ABATEMENT ORDER (35:200/18-170) ..... Page 6-1, 6-2
Abatement order must be filed with clerk and Board of Review by July 1 of assessment year

ENTERPRISE ZONE-TAX ABATEMENT (35:200/18-170) ..... Page 6-2
Taxing district may order clerk to abate taxes on new improvements constructed in enterprise zones Board of Review shall, each year, deliver to County Clerk a list of parcels to be abated

ENTERPRISE ZONE-TAX RATES (35:200/18-45) .....Page 6-1, 6-2, 6-3
Reduce EAV of district, by EAV of the improvement receiving E Z abatement-or by corresponding %

ENTERPRISE ZONE/TIF OVERLAP (35:200/18-170) ..... Page 6-2
When an Enterprise Zone overlaps a TIF, an Enterprise Zone abatement cannot be on the increment

EQUALIZATION CERTIFICATE (35:200/18-260) ..... Page 10-3
The clerk shall certify the rates in each collector's book

EQUALIZATION FACTOR-APPLY (35:200/18-40) ..... Page 1-6
The clerk shall apply the percentages certified by DOR and enter the equalized valuations in proper column

EQUALIZATION-DOR CERTIFY (35:200/17-30 & 17-35) ..... Page 1-6
DOR certifies its equalization of assessments to clerk. Includes railroad, pollution control and low sulfur dioxide coal fueled devices

ERROR IN TAX BILL FOR MOBILE HOME (35:515/6.1) ..... Page 18-3
Procedure for correcting error in billing Mobile Home Tax

ERROR-TAX ABATED NEXT YEAR (35:200/18-145) ..... Page 8-10
If a higher tax is paid because of an error, the clerk must abate the tax the following year

ERROR-TAX IMPOSED NEXT YEAR (35:200/14-40 & 14-45) ..... Page 8-10
Clerk may include an omitted tax in the following year if listed in a separate column
See restrictions and notice requirements in Assessment in 14-41

ERRORS AND OMISSIONS (35:200/14-45) ..... Page 2-3
County Clerk shall correct all errors discovered in Assessment Books

ESTIMATE OF MULTIPLIER (35:200/17-15) ..... Page 1-5
Estimate of Multiplier to clerk within 15 days of receipt of SA's abstract

ESTIMATED VALUATIONS OR RATES (35:200/18-135) ..... Page 8-2
If taxing district extends into other counties, estimated rates and valuations may be used if not available. County Clerk may make request subsequent to March 15
Sample of Estimated Rates corrected in following year ..... Page 8-7

EXEMPTION-DISABLED VETERANS (35:200/15-165) ..... Page 2-4
Exemption for adapted housing up to $100,000, for disabled veterans or their unmarried spouses

EXEMPTION-GENERAL HOMESTEAD (35:200/15-175) ..... Page 2-5
A reduction of up to $6000 may be provided to owner-occupied residential property if EAV has increased

EXEMPTION-HOMESTEAD IMPROVEMENT (35:200/15-180) ..... Page 2-5
Limitation on homestead improvement exemption

EXEMPTION-HOMESTEAD LIMITED (35:200/15-175) ..... Page 2-5
Subtract the annual homestead limited exemption

EXEMPTION-SENIOR CITIZENS (35:200/15-170) ..... Page 2-4
A reduction of $5,000 in EAV is provided for homes owned and occupied by persons at least 65 years of age

EXTEND TAXES (35:200/18-140) .....Page 1-9, 10-2
Multiply aggregate tax rates by each assessed valuation listed in collector's book

EXTENSION IN ONE TOTAL (35:200/18-150) ..... Page 10-2
The clerk may extend the sum of the taxes to be extended in one total. This must be done in Cook County

EXTENSION-REDEMPTION PERIOD (35:200/21-385) ..... Page 13-9
Extension must be filed before end of original period. Purchaser may grant extension up to 3 years

FAILURE TO RECORD DEED (35:200/22-85) ..... Page 13-14
If the petition for the deed has not been made on time, the certificate or deed will become void

FEE-REDEMPTION NOTICE (35:200/22-5) ..... Page 13-5
For each notice, purchaser pays Clerk certified postage, plus a $10.00 fee; and an additional $4.00 "Buyer's Fee" is posted

FEES-CERTIFICATE OF PURCHASE ..... Page 13-5
Certificate of Purchase includes these fees: Clerk's, Indemnity, Tax Sale Automation, Sale in Error

FILE-BUDGET/REVENUES (35:200/18-50) ..... Page 3-1
Within 30 days of adoption, budget/appropriation and revenue estimates must be filed with County Clerk

FILINGS REQUIRED ..... Page 3-1, 3-4
List of documents to be filed prior to tax extension

FORFEITED PROPERTY-INTEREST (35:200/21-370) ..... Page 14-1
Collector receives forfeited taxes, statutory costs, printer's fees and interest of 12% per year

FORFEITED REAL ESTATE (35:200/18-250) ..... Page 14-1
The clerk adds forfeitures to current year collector's books as a separate item

FORFEITED TAXES Page14-2, 14-3
Sample Calculation and order for payment

GENERAL HOMESTEAD EXEMPTION (35:200/15-175) ..... Page 2-5
A reduction of up to $6000 may be provided to owner-occupied residential property if EAV has increased

GENERAL OBLIGATION BONDS ..... Page 4-1, 4-3
Payable from property taxes

HOMESTEAD IMPROVEMENT EXEMPTION (35:200/15-180) ..... Page 2-5
Limitation on homestead improvement exemption

INDEX TO TAX SALE (35:200/21-252) ..... Page 13-4
Clerk may make an index of tax sale records. The index is kept in clerk's office as a public record

INDUSTRIAL REVENUE BONDS ..... Page 4-3
Issued in name of government; payable by company receiving bond proceeds

INITIAL REDEMPTION PERIOD (35:200/21-350) ..... Page 13-8
Property may be redeemed at any time before expiration of 2 years. There are some exceptions

INSTALLMENTS-TAX (35:200/18-140) ..... Page 10-2
Tax installments shall be equal

LEVY CERTIFICATION DEADLINE (35:200/18-15) ..... Page 3-2
All taxing districts must certify the tax levy with the clerk on or before the last Tuesday in December

LEVY CONFIRMATIONS (RECOMMENDED) .....Page 3-6
Confirm in writing all fund levies, maximum rates, Truth in Taxation compliance certifications with each district

LEVY FOR BONDS (30:350/16) ..... Page 8-4
Clerk adds a sufficient amount to bond levy to cover losses and delinquencies in tax collection

LIABILITY FOR TAXES (35:200/9-175) ..... Page 2-1
Date of liability for real property is January 1

LIBRARY-TAX BILL (35:200/20-15) ..... Page 10-3
Bill shows tax for library purposes

LIMITED BONDS (30:350/15.01) ..... Page 4-2, 4-3
Apply to districts subject to PTELL

LIST OF PARCELS-CLERK (35:200/9-100) ..... Page 1-5
Clerk must prepare duplicate lists of parcels each year before January 1 and deliver to County Assessor

LOW SULFUR DIOXIDE COAL FUELED DEVISES (35:200/11-35) ..... Page 1-7
DOR certifies assessments

MAIL-REDEMPTION TAKE NOTICE (35:200/22-5) ..... Page 13-5
Clerk sends Redemption Take Notices within 10 days of receipt, by registered or certified mail

MOBILE HOME - AFFIDAVIT OF ERROR ..... Page 18-3
Sample of Affidavit of Error for Mobile Home Tax

MOBILE HOME RATES (35:515/3) ..... Page 18-1
Imposition and computation of tax rates
Schedule of rates ..... Page 18-7

MOBILE HOME REGISTRATION (35:515/4) ..... Page 18-2
Registration requirements and delivery to County Clerk

MULTIPLIER (35:200/18-40) ..... Page 1-6
Multiplier applied to locally assessed property except farmland, farm buildings, coal and historic sites

MULTIPLIER-HEARING (35:200/17-15) ..... Page 1-5
Publication of notice on Multiplier hearing

NEW PROPERTY/PTELL (35:200/18-240) ..... Page 9-4
Certification of new property for assessments

NOTICE-DELINQUENT TAXES (35:200/21-110) ..... Page 13-1
Collector publishes notice of intended application for judgment and sale of delinquent properties

NOTICE-REDEMPTION (35:200/22-5) ..... Page 13-5
Within 4 months and 15 days of sale, purchaser must present clerk a Take Notice informing owner of the tax sale

NOTICE-PTELL REFERENDUM RESULTS ..... Page 9-3
Required notice to Department of Revenue

OMITTED PROPERTY..... Page 8-10

OVER-THE-COUNTER SALE - APPLICATION ..... Page 15-2
Sample over-the-counter sale application to purchase forfeited property

OVER-THE-COUNTER SALE - FORFEITED TAXES (35:200/21-405) ..... Page 15-1
Procedures for purchase of forfeited taxes after sale

OVER-THE-COUNTER SALE - NOTICE TO OWNER ..... Page 15-3
Clerk sends registered or certified mail to last owner, when an application is received to purchase forfeited property

OVER-THE-COUNTER SALE - NOTICE TO TREASURER ..... Page 15-4
Sample notice to treasurer informing of the amount of taxes, interest and costs due on delinquent property

OVERLAPPING DISTRICTS (35:200/18-135) ..... Page 8-2
If district extends into other counties, estimated rates and valuations may be used

OVERLAPPING DISTRICT-ADJUSTMENTS (35:200/18-135) ..... Page 8-2
If estimated valuations or rates are used, adjustments must be made the following year

PARTIAL REDEMPTION (35:200/21-375) ..... Page 14-1
Where forfeited taxes remain unpaid, back taxes may be paid for one or more full years

PAYMENT UNDER PROTEST (35:200/23-5) ..... Page 12-1
Section in manual identifies steps for process

PERMANENT ROAD LEVY (605:5/6-601 & 602) ..... Page 8-3
Road districts do not need to include Permanent Road levy in the annual tax levy. It is automatic

PERMANENT ROAD-TRUTH IN TAXATION (DOR opinion) ..... Page 8-3
The Permanent Road levy should not be included in the 105% calculation under the Truth in Taxation

PLAT ENDORSEMENT BY COUNTY CLERK (35:200/9-55) ..... Page 2-3
County Clerk must certify tax information

PLAT SURVEY BY OWNER OR COUNTY CLERK (35:200/9-55, 9-60) ..... Page 2-3
Survey of land must be made by owner or clerk

POLLUTION CONTROL FACILITIES (35:200/11-5) ..... Page 1-7
DOR certifies assessments

PREPARE COLLECTOR'S BOOK (35:200/18-25) ..... Page 1-7, 10-1
Annually, the clerk prepares collector's books

PTAX 270-BOUNDARY CHANGES ..... Page 17-1
File within 30 days of creation of taxing district, dissolution or boundary changes

PTAX 270-TIF ..... Page 7-1
Clerk prepares PTAX 270 for DOR showing boundaries and railroad miles of the tax increment financing area

PTAX 250 (35:200/18-255) ..... Page 10-3
Clerk prepares and certifies PTAX 250 on assessments and extensions after collectors books are completed

PTAX 250 FORM-LINE 14A, COL 2 (ENTERPRISE ZONE) ..... Page 6-5
Amount removed from the county government rate calculation

PTAX 251-254 FORMS (35:200/18-255) ..... Page 10-3
Abstract of Valuations, Levies, Tax Rates and Tax Extensions to be filed with DOR

PTAX 251-TIF (35:200/18-255) ..... Page 7-3
Reflects the rate setting base in the EAV columns and shows extension after deduction of the abatement

PTAX 255-EZA (35:200/18-170) ..... Page 6-5
File when books are turned over to collector to identify Enterprise Zone abatements

PTAX 610-SCHOOL EAV CHANGES (35:200/16-15) ..... Page 1-9
File EAV adjustments made during preceding year by Property Tax Appeal Board which affect school state aid

PTELL REFERENDUM RESULTS ..... Page 9-7
required notice to Department of revenue

PUBLISH EQUALIZATION-DOR (35:200/17-40) ..... Page 2-3
DOR must publish in a newspaper, the percentage and equalization factor certified to clerk

PURCHASE AND SALE BY COUNTY (35:200/21-90) ..... Page 13-3
The county may bid on property at the tax sale. Various procedures apply

RAILROAD PROPERTY (35:200/11-80) ..... Page 1-8
DOR certifies assessments

RAILROAD RECORD BOOK (35:200/9-110) ..... Page 1-8
Clerk prepares railroad book showing assessed valuation - corrected and equalized by DOR

RATES-COMPUTATION (35:200/18-45) ..... Page 8-2
Divide levy amount requested by final EAV of taxing district

RATE INCREASE OR DECREASE FACTOR - RIF (35:200/18-230) ..... Page 9-2
Rate factors calculated for PTELL. Eliminated by Public Act 94-976.

REAL ESTATE LIST-CHECKS (35:200/9-125) ..... Page 2-3
County clerk must check lists of lands and lots with lists of taxable real property

RECORDS AS EVIDENCE (35:200/21-255) ..... Page 13-4
Clerk's records are prima facile evidence proving sale of property for taxes, special assessments, etc

REDEMPTION CALCULATION ..... Page 13-11
Sample of redemption of taxes

REDEMPTION TAKE NOTICE (35:200/22-5) ..... Page 13-5
Within 4 months and 15 days of sale, purchaser must present clerk a notice informing owner of the tax sale

REDEMPTION TAKE NOTICE-FEE (35:200/22-5) ..... Page 13-5
For each notice, purchaser pays clerk certified postage and a $10 fee. An additional $4 "Buyer's Fee" is posted

REDEMPTION TAKE NOTICE-MAIL (35:200/22-5) ..... Page 13-5
Clerk sends Redemption Notices within 10 days of receipt, by registered or certified mail

REDEMPTION PERIOD-EXTENSION (35:200/21-385) ..... Page 13-9
Extension must be filed before end of original period. Purchaser may grant extension up to 3 years

REDEMPTION PERIOD-INITIAL (35:200/21-350) .....Page 13-8
Property may be redeemed at any time before expiration of 2 years. There are some exceptions

REDEMPTION UNDER PROTEST (35:200/21-380) ..... Page 13-14
Procedures to be followed if redemption is made under protest

REDUCTION OF TAX FOR MOBILE HOMES (35:515/7) .....Page 18-3, 18-4
Persons 65 years of age or older or disabled are entitled to 20% reduction of tax

REFERENDUM AFTER LEVY (35:200/18-125) ..... Page 8-4
Generally, if a tax referendum is passed after levy filing date, the tax takes affect the following year

REFERENDUM AFTER LEVY-COLLEGE (110:805/3-20.2) ..... Page 8-4
After a successful tax referendum, colleges may immediately levy the additional tax

REFERENDUM AFTER LEVY-SCHOOL (105:5/17-3.1 & 3.2) ..... Page 8-4
After a successful tax referendum, schools may amend budget and immediately levy the additional tax

REFERENDUM TO INCREASE TAX RATE/EXTENSION - PTELL (35:200/18-190 & 18-205) …… Page 9-3
Rate and extension limitation and new rate must be approved by voters if county is under PTELL

REFUNDING BONDS ..... Page 4-2
Unit of government can issue a bond that refunds all or part of prior bond

REPLACEMENT OF CERTIFICATE OF PURCHASE ..... Page 13-17
If Certificate of Purchase is lost or destroyed an affidavit must be filed to acquire a replacement

REPORT OF PAYMENTS-COLLECTOR (35:200/21-170) ..... Page 13-1
Collector, assisted by clerk, posts all payments and prepares delinquent property judgment list

REVENUE BONDS ..... Page 4-1, 4-3
Payable from revenue generated from project

RIGHT OF REDEMPTION (35:200/21-345) ..... Page 13-7
Owners and persons interested in that property, except undisclosed beneficiary, has right to redeem property

ROAD AND BRIDGE/STREET AND BRIDGE (605:5/6-507 & 6-512 & 65:5/11-81-2) ..... Page 8-8
One half of Road and Bridge taxes extended in municipality is directed to municipality

SALE FOR DELINQUENT TAXES (35:200/21-190, 21-255) ..... Page 13-1
Annual tax sale procedure

SALES IN ERROR (35:200/21-310) ..... Page 13-6

SAMPLE NOTICES ..... Page 3-10
Notices for taxing districts lacking required documents

SCAVENGER SALE-CERTIFICATE OF PURCHASE FORM ..... Page 16-3
Sample form of Certificate of Purchase

SCAVENGER SALE-CLERK FEE ..... Page 16-2
Clerk's fee is $10

SCAVENGER SALE-CONFIRMATION BY COURT ..... Page 16-1
Sale must be confirmed by court-then clerk and collector issues Certificate of Purchase

SCAVENGER SALE-MINIMUM BID (35:200/21-260) ..... Page 16-1
Lots sold to the highest bidder. May be less than taxes, but at least $250 or 1/2 of tax liability if less than $500

SCAVENGER SALE-REDEMPTION SCHEDULE .....Page 16-2
Scavenger redemption schedule which sets out percentage

SCAVENGER SALE-SCHEDULE OF PROPERTIES .....Page 16-4
List of Properties purchased at sale

SCAVENGER SALES (35:200/21-145) .....Page 16-1
Common term used to describe a special tax sale process for tracts upon which taxes are delinquent for 2 or more years

SCHOOLS-AMENDED LEVIES (105:5/17-11.1) .....Page 3-2
Within 20 days from a change of EAV by the multiplier, Schools may amend levy to maximum state aid

SENIOR CITIZENS ASSESSMENT FREEZE EXEMPTION (35:200/15-172) .....Page 2-4
Protection from inflationary increase

SENIOR CITIZENS EXEMPTION (35:200/15-170) .....Page 2-4
A reduction of $5,000 in EAV is provided for homes owned and occupied by persons at least 65 years of age

STREET AND BRIDGE/ROAD AND BRIDGE (605:5/6-507 & 6-512 & 65:5/11-81-2) .....Page 8-3
Municipal Street and Bridge extension reduced by amount to be received from Road and Bridge of Road District

SUBSEQUENT TAXES (35:200/21-355c) .....Page 13-9
In some cases, a subsequent tax shall also be required as an additional amount for redemption

SURPLUS-ABATE (35:200/18-20) .....Page 8-4
If a taxing district declares a surplus, it must then adopt a resolution abating taxes by that amount

TAKE NOTICES (35:200/22-5, 22-10) .....Page 13-5
Initial Take Notice mailed within 4 months and 15 days from date of sale. Petition for Tax Deed Take Notice mailed not less than 3 months nor more than 5 months prior to expiration of period of redemption

TAX ABATEMENT-ENTERPRISE ZONE (35:200/18-170) .....Page 6-1
Taxing district may order clerk to abate taxes on new improvements constructed in enterprise zones

TAX BILL-LIBRARY (35:200/20-15) .....Page 10-3
Bill shows tax for library purposes

TAX BILL-PENSION (35:200/2-15) .....Page 10-4
Bill shows tax for public pension or retirement purposes for each taxing body - includes social security

TAX BOOKS SUPPLIED BY COUNTY (35:200/9-90) .....Page 2-2
County clerk procures all necessary books and blanks required in assessment and collection of taxes

TAX CAP CHECKLIST .....Page 9-8

TAX DEED-APPLYING (35:200/22-30) .....Page 13-14
Not less than 3 or more than 5 months before expiration of redemption period, purchaser may petition for tax deed

TAX EXTENSION LIMITATION (35:200/18-195) .....Page 9-2
Extension limited by law

TAX JUDGMENT, SALE RECORD (35:200/21-160) .....Page 13-1
Collector prepares Annual Tax Judgment, Sale, Redemption and Forfeiture Record listing delinquent property

TAX LEVY DEADLINE (35:200/18-15) .....Page 3-2
All taxing districts must certify the tax levy with the clerk on or before the last Tuesday in December

TAX LIABILITY-OWNERSHIP (35:200/9-175) .....Page 2-1
The owner of real property as of January 1, is liable for the taxes of that year

TAX OBJECTIONS (35 ILCS 200/23-10) .....Page 12-1
Tax objection procedures

TAX OBJECTION NOTICE - SAMPLE .....Page 12-3
County Clerk required to notify taxing districts of any objections within 30 days of last filing date

TAX PURCHASER'S AFFIDAVIT OF ACTUAL PUBLICATION COSTS .....Page 13-16
Sample form may be used when posting publication costs

TAX RATE-PERMANENT ROAD (605:5/6-601 & 602) .....Page 8-3
Road district's do not need to include Permanent Road levy in the annual tax levy. It is Automatic

TAX RATE-TOWNSHIP CORPORATE (60:1/235-10) .....Page 8-3
The maximum rate depends upon the EAV of the township and action taken by electors at annual town meeting

TAX RATES-ENTERPRISE ZONE (35:200/18-45) .....Page 6-2
Reduce EAV of district, by EAV of the improvement receiving EZ abatement - or by corresponding %

TAX RATES-TIF (65:5/11-74.4-9 c) .....Page 7-3
Divide levy by the current tax base, or by the base year tax base - whichever is smaller

TAX REDEMPTION CONDITIONS (35:200/21-345) .....Page 13-7
Redemption procedures and notice requirements

TAX SALE-BIDDING (35:200/21-215) .....Page 13-3
Tax purchasers bid against one another lowering the percentage of penalty applied to a parcel's taxes

TAX SALE-CLERK'S ATTENDANCE (35:200/25-35) .....Page 13-3
If clerk fails to attend tax sale and keep records, liable for $500 penalty and indictment

TAX SALE-INDEX (35:200/21-252) .....Page 13-4
Clerk may make an index of tax sale records. The index is kept in clerk's office as a public record

TAX SALE-TIME AND PROCEDURES (35:200/21-205) .....Page 13-3
Collector conducts Tax Sale between 9:00 a.m. & 4:00 p.m.

TAX SALE-ASSISTANCE (35:200/21-200) .....Page 13-3
Clerk attends and assists collector at the tax sale

TAXES-ABATEMENT (35:200/18-165) .....Page 8-10
Taxing districts may abate property taxes on designated property meeting certain standards

TENTATIVE EQUALIZATION FACTOR (35:200/17-15) .....Page 1-5
DOR provides estimate of locally assessed property to clerk, publishes notice and holds hearing on estimate

TIF EXAMPLE .....Page 7-4
Example showing calculations for TIF

TIF-INITIAL EAV (65:5/11-74.4-9) .....Page 7-2
The total EAV (less exemptions) used in extending taxes before TIF ordinances were adopted

TIF-ORDINANCES .....Page 7-1
Three TIF ordinances filed with clerk. #1-Approving TIF concept, #2-Adopting plan, #3-Designating area

TIF-PTAX 270 .....Page 7-1
Clerk prepares PTAX 270 for DOR showing boundaries and railroad miles of the tax increment financing area

TIF-TAX RATES (65:5/11-74.4-9) ..... Page 7-3, 7-4, ~~7-5~~
Divide levy by the current tax base, or by the base year tax base - whichever is smaller

TIF-YEARS IN EFFECT (65:5/11-74.4-7) .....Page 7-1
35 years if adopted before 1/15/81, or created in 4/84 or in financial supervision; 23 years if adopted after 1/15/81

TIME AND PROCEDURES-TAX SALE (35:200/21-205) .....Page 13-3
Collector conducts Tax Sale between 9:00 a.m. & 4:00 p.m.

TOWNSHIP CORPORATE RATE (60:1/235-10) .....Page 8-3
The maximum rate depends upon the EAV of the township and action taken by electors at annual town meeting

TRUTH IN TAXATION-AGGREGATE (35:200/18-55 & 18-65) .....Page 5-1
Aggregate levy is corporate and special purpose levies. Excludes debt service, public building/commission leases, permanent road and elections

TRUTH IN TAXATION-CERTIFICATE OF COMPLIANCE .....Page 5-6
Sample of Certificate of Compliance (Exhibit C)

TRUTH IN TAXATION-ESTIMATE (35:200/18-60) .....Page 5-1
Not less than 20 days before levy is adopted, determine levy. Trigger mechanism for hearing and notice

TRUTH IN TAXATION-5% INCREASE (35:200/18-70) .....Page 5-1
Compare levy to extension. If levy is more than 5% greater than extension, must have notice and hearing

TRUTH IN TAXATION NOTICES (35:200/18-80, 18-85) .....Page 5-4, 5-5
Publication notice if unit of government's levy exceeds 105% of previous year's extension (Exhibit A)
Second publication if unit of government's levy adopted is greater than stated in Exhibit A (Exhibit B)

TRUTH IN TAXATION-PERMANENT ROAD (DOR OPINION) .....Page 8-1
The Permanent Road levy should not be included in the 105% calculation under the Truth in Taxation

UNCOLLECTED TAX-OMISSION (35:200/14-40 & 14-45) .....Page 8-10
Clerks may include an omitted tax in the following year if listed in a separate column
See restrictions and notice requirements in 14-41

VALUE LESS THAN $150 (35:200/18-40) .....Page 1-6
If EAV of property is less than $150, clerk may declare collection of tax unfeasible

VERIFICATION OF ASSESSMENT LISTS (35:200/9-125) .....Page 2-3
County Clerk compares lists of property