



COMMUNITY UNIT SCHOOL DISTRICT 200

PA 102-0519 (Senate Bill 508)

**Property Tax Revenue Recapture:
Collecting Prior Year's Uncollected PTABs,
Court Orders and Certificates of Error**

Inspiring in Everyone a Passion to Excel

Public Act 102-0519

Created Section 18-233 of Property Tax Code

- Implements an automatic levy increase. No action must or can be taken by the local taxing district
- Automatic levy increase applied by county tax extension officials each tax levy year
- Increase equals the amount of aggregate property tax refunds paid by taxing district in the prior year for certain types of refunds



Public Act 102-0519 – Section 18-233

Adjustments for certificates of error, certain court orders, or final administrative decisions of the Property Tax Appeal Board. Beginning in levy year 2021, a taxing district levy shall be increased by a prior year adjustment whenever an assessment decrease **due to the issuance of a certificate of error, a court order issued pursuant to an assessment valuation complaint under Section 23-15, or a final administrative decision of the Property Tax Appeal Board results in a refund from the taxing district of a portion of the property tax revenue distributed to the taxing district.** On or before November 15 of each year, the county treasurer shall certify the aggregate refunds paid by a taxing district during such 12-month period for purposes of this Section. For purposes of the Property Tax Extension Limitation Law, the taxing district's most recent aggregate extension base shall not include the prior year adjustment authorized under this Section.



Public Act 102-0519

DuPage County Treasurer to Certify Refunds

- November 15, 2021 – 12 month period
– November 1 through October 31
- Specific refunds for Certificates of Error, Court Order and/or PTAB decisions

Levy Edit Report

- Separate levy line added by Clerk
- Not subject to the Tax Cap (PTELL – Property Tax Extension Limitation Law)



Public Act 102-0519

FUND CODE	FUND DESCRIPTION	LEVY AMOUNT	LOSS AMOUNT	TOTAL LEVY	CEILING	LIM	LIM RATE	AGENCY LIM %	AGENCY LIM AMT
008	I.M.R.F.	500,000	15,000	515,000	0	Y	0	0	1
016	SOCIAL SECURITY	500,000	15,000	515,000	0	Y	0	0	1
019	LIABILITY INSURANCE	500,000	15,000	515,000	0	Y	0	0	0
051	TRANSPORTATION	2,000,000	60,000	2,060,000	0	Y	0	0	0
052	EDUCATION	30,000,000	900,000	30,900,000	0	Y	0	100	0
053	BUILDING	3,000,000	150,000	3,150,000	0.55	Y	0	0	0
054	BUILDING BONDS (BONDS & INT. SCHOOL)	500,000	15,000	515,000	0	N	0	0	0
055	WORKING CASH FUNDS	50,000	1,500	51,500	0.05	Y	0	0	0
056	LIFE SAFETY	0	0	0	0.1	Y	0	0	0
058	SPECIAL EDUCATION	500,000	15,000	515,000	0.4	Y	0	0	0
182	LIFE SAFETY BOND	0	0	0	0	N	0	0	0
276	LEASING EDUCATIONAL FACILITIES	0	0	0	0.1	Y	0	0	0
400	LIMITED BONDS	5,000,000	250,000	5,250,000	0	N	0	0	0
402	LIFE SAFETY LIMITED BONDS	0	0	0	0	N	0	0	0
4XX	PRIOR YEAR ADJUST - PA 102-0519	200,000	0	200,000	0	N	0	0	0
AGENCY TOTALS		42,750,000	1,436,500	44,186,500					



HB4130 – Trailer Bill



Questions & Answers

