



Illinois Department of Revenue

Brian Hamer, Director
101 West Jefferson Street
Springfield, Illinois 62702

April 19, 2013

RE: Reassessment of Property in a Disaster Area

Chief County Assessment Officers of Counties Declared a Disaster Area,

Governor Quinn issued a Proclamation on April 18, 2013 because of flooding in 38 counties. Severe storms generating heavy rainfall moved through Illinois on April 15-18 of 2013. The water levels on the Illinois, Fox, Des Plaines, and Mississippi Rivers are continuing to rise and have caused substantial flooding throughout many counties in the State. The flooding has resulted in significant property damage to homes and businesses. Also, on April 18, 2013 the same storm produced high straight-line winds, causing property damages to Champaign County.

Therefore, in the interest of aiding the citizens of Illinois and the local governments responsible for ensuring public health and safety, Governor Quinn has proclaimed that a disaster exists within the State of Illinois pursuant to the provisions of the Illinois Emergency Management Agency, 20 ILCS 3305/7. Counties specifically declared are Adams, Brown, Bureau, Calhoun, Carroll, Cass, Champaign, Cook, DeKalb, DuPage, Fulton, Green, Grundy, Hancock, Henderson, Henry, Jersey, Jo Daviess, Kane, Kendall, Lake, LaSalle, Marshall, Mason, McHenry, Mercer, Morgan, Peoria, Pike, Putnam, Rock Island, Schuyler, Scott, Tazewell, Whiteside, Will, Winnebago, and Woodford. Enclosed is a copy of the Gubernatorial Proclamation dated on April 18, 2013.

Note that Section 13-5 of the Property Tax Code requires the following action by your office when a disaster proclamation is made:

“.....the chief county assessment officer, board of review shall, upon application by the property owner, make a reassessment of any taxable property in the county which was substantially damaged by the disaster.....”

In the reassessment, the value of the property shall be determined as of the date of the declaration of the county as a major disaster area.”

That Section further provides the method for proration based on a 365 day year of the original assessment and the reassessed value for the year of the disaster.

You may reproduce the Form PTAX 245, Disaster Area Application for Reassessment for taxpayers to apply for reassessment. The form is available on the department's web site at www.tax.illinois.gov in the Local Governments password-protected area reserved for “Local Officials ONLY”.

If any applications for reassessment are made in your county and you need further information or guidance as to implementation of Section 13-5, please feel free to contact our office at (217) 782-9563.

Sincerely,

Brian Hamer
Director

BH:cah
Enclosures



FILED
INDEX DEPARTMENT

APR 19 2013

GUBERNATORIAL PROCLAMATION

IN THE OFFICE OF
SECRETARY OF STATE

Severe storms generating heavy rainfall moved through Illinois on April 15-18, 2013. The water levels on the Illinois, Fox, Des Plaines, and Mississippi Rivers are continuing to rise and have caused substantial flooding throughout many counties in the State. The flooding has resulted in significant property damage to homes and businesses, power outages, and the closure of hundreds of interstate, state and local roadways. The flooding of transportation routes has caused a disruption of essential services and is a threat to public health and safety. Also, on April 18, 2013 the same storm system produced high straight-line winds, causing property damage and power outages in Champaign County.

In the interest of aiding the people of Illinois and the local governments responsible for ensuring public health and safety, I hereby proclaim that a disaster exists within the State of Illinois, and pursuant to the provisions of Section 7 of the Illinois Emergency Management Agency Act, 20 ILCS 3305/7, specifically declare Adams, Brown, Bureau, Calhoun, Carroll, Cass, Champaign, Cook, DeKalb, DuPage, Fulton, Greene, Grundy, Hancock, Henderson, Henry, Jersey, Jo Daviess, Kane, Kendall, Lake, LaSalle, Marshall, Mason, McHenry, Mercer, Morgan, Peoria, Pike, Putnam, Rock Island, Schuyler, Scott, Tazewell, Whiteside, Will, Winnebago and Woodford Counties as disaster areas.

This gubernatorial proclamation of disaster will aid the Illinois Emergency Management Agency in coordinating State resources to support local governments in disaster response and recovery operations, including, but not limited to, emergency purchases necessary for response and other emergency powers as authorized by the Act. This includes the suspension of provisions of the Illinois Procurement Code that would in any way prevent, hinder or delay necessary action in coping with the disaster. In addition, this proclamation can facilitate a request for Federal disaster assistance if a complete and comprehensive assessment of damage indicates that effective recovery is beyond the capabilities of the State and affected local governments.

Pat Quinn
Governor

Date: April 18, 2013