



LTAD Newsletter

January 2022

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This newsletter is written to inform you of recent updates or news provided by the Local Tax Allocation Division.

For information or forms:

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tax.illinois.gov

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2020 Census

The Local Tax Allocation Division (LTAD) has updated populations to reflect the 2020 Census results received from the Illinois Secretary of State's Office. All population-based disbursements moving forward will use the updated population data. The December 2021 population-based disbursements were the first to use the updated populations.

Jurisdictional Boundaries

As required under the Leveling the Playing Field Act, the Illinois Department of Revenue (IDOR) shall, annually, make available to local taxing jurisdictions the taxing jurisdiction boundaries, as determined by IDOR, for verification. Informational Bulletin [FY 2022-10, Local Government Requirements for Sales Tax Jurisdiction Boundary Verification](#), was mailed to each local government at the beginning of January outlining the process. Any updates must be submitted to LTAD by April 1, 2022. Please contact LTAD with any further questions.

Senior Citizens Real Estate Tax Deferral Program (SCD)

An email was sent to each county with the updated forms and instructions regarding the SCD program on December 1, 2021. If you administer the SCD program for your county and you have not yet seen this email, please contact LTAD.

The PTAX-1035 Senior Citizens Real Estate Tax Deferral Annual Participant List was mailed to all counties with participants on December 10, 2021.

The PTAX-1135 Senior Citizens Real Estate Tax Deferral Program Statement was mailed to each participant with a balance due on December 15, 2021.

Leveling the Playing Field Act

LTAD presentation slides on Leveling the Playing Field are now available on the Department's website and can be found on the [Training Materials for Local Government Officials](#) webpage.

Information covered in the presentation includes:

- physical presence/nexus;
- how the tax is collected for municipalities;
- what the Act means for suppliers/distributors and consolidated ordering centers in your community; and
- how local governments can decode sales tax reports to gain a better idea of what portion of sales tax disbursements are generated by sales made by remote retailers.



Annual Recertification of Reciprocal Agreements

For those of you with [MyLocalTax](#) (MLT) accounts, you will receive a reminder message roughly 30 days before your recertification date. The recertification date is determined by the last time you either updated or recertified your agreement. For many of you, that is in January each year.

- If you do not recertify your agreement timely, all users with confidential MLT access will have their accounts locked until recertification has been completed. Remember that to recertify, you only need to send us a letter on your local government's letterhead using the [LGT-36 template](#). That document does not require an original signature, so it can be submitted via email or MLT message.
- If you have an existing agreement and are not adding new people to your authorized list, you **do not** need to complete the Attachment A or Attachment B, we only need the letter.
- If you are adding new authorized individuals, you will need to submit an Attachment B for each new addition.
- If you have a confidential MLT account, those documents can be submitted via MLT by using the "Submit Reciprocal Agreement" task in your allocation account.
- If you don't have an existing agreement or anyone with a confidential MLT account, we need original signatures on both the Attachments A and B, so your documentation must be mailed to our office at the address in the sidebar on the first page of this newsletter. Both the Attachments A and B can be found on the [Forms and Agreements](#) webpage.

Tax Rate Changes

Rate changes for various tax types took effect January 1, 2022. The bulletins have been sent to impacted businesses and local governments. Local governments also received a message through their MyLocalTax account for each bulletin. Copies of these bulletins may be found in the [Press Releases and News Archive](#) section of IDOR's website.

Important Dates

March 20, 2022: Ordinance deadline for Simplified Municipal Telecommunication Tax rate changes effective July 1, 2022.

April 1, 2022: Ordinance deadline for tax rate changes that do not need voter approval, such as Business District, Cannabis, Home Rule, and Motor Fuel taxes effective July 1, 2022.

April 19, 2022: LTAD is speaking at the Spring Tax Increment Financing (TIF) Conference in Springfield regarding business districts. That presentation will be posted to the LTAD training materials website shortly after that event.

May 1, 2022: Ordinance deadline for tax rate changes that do need voter approval, such as County Public Safety, County School Facility, and Non-Home Rule taxes effective July 1, 2022.

IDOR News & Updates

Don't forget to sign up for IDOR's email/SMS text subscription service to receive the latest news and updates specific to municipalities, counties, and local taxing districts. Since the last newsletter, LTAD has used this service to send information on the Census updates, an updated MyLocalTax tutorial, and more.

Sign up by visiting our website at tax.illinois.gov. Please note: As indicated in the previous edition, our LTAD Newsletters will only be sent via a MyLocalTax message and through IDOR's email/SMS text subscription service.

Sign up
here!



MyLocalTax