Illinois Department of Revenue
Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62702

SECOND NOTICE OF PROPOSED RULEMAKING

1) Agency: Illinois Department of Revenue

2) Title and Ill. Adm. Code Citation of Proposed Rulemaking: Property Tax Code, 86 Ill. Adm. Code 110

3) Date, Issue, and page number of the Illinois Register in which the First Notice was published: 49 Ill. Reg. 8538; June 27, 2025

4) Text and Location of any Changes Made to the Proposed Rulemaking During the First Notice Period: No changes were made to the proposed rulemaking during the first notice period.

5) Final Regulatory Flexibility Analysis:

   A. Summary of the issues raised by affected small businesses during the First Notice Period: There were none.

   B. Description of actions taken on any alternatives to the proposed rule suggested by small businesses during the First Notice Period, including reasons for rejecting alternatives not utilized: Not applicable because there were none.

6) Analysis of the Economic and Budgetary Effects of the Proposed Rulemaking: Please see the attached document.

7) Response to Recommendations Made by the Administrative Code Division for Changes in the Rule to Make It Comply with the Codification Scheme: All changes requested by the Administrative Code Division have been made.

8) Evaluation of the comments received by the agency from interested persons during the first notice period (but not including any questions raised by the Joint Committee in a preliminary review) including:

   A. Date of any public hearing held during the first notice period. Name of the person or group requesting a hearing: No public hearing requested.

B. The names and addresses of all individuals or groups making comments or requesting the opportunity to make comments: None.

C. A list of all specific criticisms and suggestions raised in the comments: None.

D. The agency's evaluation of each of the specific criticisms and suggestions: Not applicable because there were none.

E. A statement that the agency has considered all comments received during the first notice period: The Department did not receive any comments during the first notice period. So, there were no comments to consider.

9) An analysis of the expected effects of the proposed rulemaking, including:

A. Impact on the public: None.

B. Changes in the agency's programs or structure resulting from implementation of the rulemaking: None.

C. Impact of proposed rule on small businesses. Methods used by Agency to comply with 5 ILCS 100/5-30, including reasons for rejecting any methods not utilized: No impact on small businesses.

10) A justification and rationale for the proposed rulemaking, including:

A. Any changes in statutory language requiring the proposed rulemaking: None.

B. Any changes in agency policy, procedures, or structure requiring the proposed rulemaking: None.

C. Relationship to any relevant federal rules, regulations, or funding requirements: None.

D. Court orders or rulings which are related to the rulemaking: None.

E. A complete explanation of any other reasons for the proposed rulemaking: The proposed rule (i.e., amendment to Section 110.160) is required under Section 2-10 of the Property Tax Code (35 ILCS 200/2-10) (Section 2-10). Section 2-10 requires the Illinois

Department of Revenue (IDOR) to promulgate multi-township assessment districts (MTADs) every ten years. Certification of these new MTADs was made by February 1, 2024, for election purposes. In order to comply with Section 2-10, this rulemaking updates 86 Ill. Adm. Code 110.160 (Section 110.160).

11) Does this rulemaking include an incorporation by reference pursuant to Section 5-75 of the Illinois Administrative Procedure Act? No.

Agency Personnel Who Will Respond to Joint Committee Questions Regarding the Proposed Rulemaking:

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