



## Illinois Department of Corrections

### Administrative Directive

Number: <b>02.99.101</b>	Title: <b>Property Tax Exemption Certificate</b>	Effective: <b>5/1/2021</b>
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<b>Authorized by:</b>	<i>[Original Authorized Copy on File]</i> <b>Rob Jeffreys</b> Acting Director
<b>Supersedes:</b>	02.99.101 effective 9/1/2011

<b>Authority:</b> 35 ILCS 205/19 730 ILCS 5/3-2-2	<b>Related ACA Standards:</b> 5-ACI-1A-07, 10, 5-ACI-1B-02, 5-ACI-1F-01, 02, 06
<b>Referenced Policies:</b>	<b>Referenced Forms:</b>

#### I. POLICY

The Department shall annually file an exemption certificate with the County Assessor to exempt State owned property from taxation.

#### II. PROCEDURE

##### A. Purpose

The purpose of this directive is to establish a written procedure for obtaining and filing the annual exemption certification.

##### B. Applicability

This directive is applicable to all correctional facilities, offices, programs and parole services having state owned property within the Department.

##### C. Facility Reviews

A facility review of this directive shall be conducted at least annually.

##### D. Designees

Individuals specified in this directive may delegate stated responsibilities to another person or persons unless otherwise directed.

##### E. Requirements

The Chief Administrative Officer of each facility or program site or for all other offices the Chief Financial Officer, as appropriate, shall ensure an annual exemption certificate is filed for all State owned property within his or her jurisdiction on or before January 31st of each year.

1. An exemption certificate shall be obtained from the County Assessor or Supervisor of Assessments.
2. The exemption certificate shall be completed or, if blank certificates are not available, a letter shall be prepared consisting of:
  - a. A legal description of the property.
  - b. Any change in ownership or use of such property as of January 1st of that year.

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3. The certificate or letter shall be signed by the Chief Administrative Officer or Chief Financial Officer, as appropriate, and shall be filed with the County Assessor or Supervisor of Assessments.
  4. The Capital Programs Unit shall be notified by memorandum when the certificate has been filed.
  5. The Capital Programs Unit shall maintain a record of all certificates filed for the Department.
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