



Executive Committee

Filed: 5/28/2008

09500SB2636ham001

LRB095 18910 AJ0 51550 a

1 AMENDMENT TO SENATE BILL 2636

2 AMENDMENT NO. _____. Amend Senate Bill 2636, AS AMENDED,
3 as follows:
4 by inserting immediately before Section 5 the following:

5 "Section 3. The Property Tax Code is amended by changing
6 Section 20-175 as follows:

7 (35 ILCS 200/20-175)

8 Sec. 20-175. Refund for erroneous assessments or
9 overpayments. If any property is twice assessed for the same
10 year, or assessed before it becomes taxable, and the
11 erroneously assessed taxes have been paid either at sale or
12 otherwise, or if properly assessed taxes have been overpaid by
13 the same claimant or by different claimants, the County
14 Collector, upon being satisfied of the facts in the case, shall
15 refund the taxes to the proper claimant. When the County
16 Collector is unable to determine the proper claimant, the

1 circuit court, on petition of the person paying the taxes, or
2 his or her agent, and being satisfied of the facts in the case,
3 shall direct the county collector to refund the taxes and
4 deduct the amount thereof, pro rata, from the moneys due to
5 taxing bodies which received the taxes erroneously paid, or
6 their legal successors. Pleadings in connection with the
7 petition provided for in this Section shall conform to that
8 prescribed in the Civil Practice Law. Appeals may be taken from
9 the judgment of the circuit court, either by the county
10 collector or by the petitioner, as in other civil cases. In
11 counties having a population of more than 3,000,000, if the
12 county collector receives payment of any erroneously assessed
13 taxes or overpayment of properly assessed taxes, the county
14 collector shall: (1) pay, within 120 days after receipt of the
15 payment or overpayment, a refund to the proper claimant
16 regardless of whether a claim for refund is filed; or (2) when
17 more than one person made the payment or overpayment and the
18 county collector cannot determine to whom the refund should be
19 made, send a notice by certified mail return receipt requested
20 within 30 days after receipt of the payment or overpayment
21 advising those persons that a refund is due and the procedures
22 to follow to obtain a refund. A claim for refund shall not be
23 allowed unless a petition is filed within 5 years from the date
24 the right to a refund arose. If a certificate of error results
25 in the allowance of a homestead exemption not previously
26 allowed, the county collector shall pay the taxpayer interest

1 on the amount of taxes paid that are attributable to the amount
2 of the additional allowance, at the rate of 6% per year. To
3 cover the cost of interest, the county collector shall
4 proportionately reduce the distribution of taxes collected for
5 each taxing district in which the property is situated.
6 (Source: P.A. 83-121; 85-468; 88-455.)".