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09600SB3401ham001

LRB096 20230 HLH 41014 a

1 AMENDMENT TO SENATE BILL 3401

2 AMENDMENT NO. _____. Amend Senate Bill 3401 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 9-260 and 16-95 as follows:

6 (35 ILCS 200/9-260)

7 Sec. 9-260. Assessment of omitted property; counties of
8 3,000,000 or more.

9 (a) After signing the affidavit, the county assessor shall
10 have power, when directed by the board of appeals (until the
11 first Monday in December 1998 and the board of review beginning
12 the first Monday in December 1998 and thereafter), or on his or
13 her own initiative, to assess properties which may have been
14 omitted from assessments for the current year or during any
15 year or years for which the property was liable to be taxed,
16 and for which the tax has not been paid, but only on notice and

1 an opportunity to be heard in the manner and form required by
2 law, and shall enter the assessments upon the assessment books.
3 No charge for tax of previous years shall be made against any
4 property if (a) the property was last assessed as unimproved,
5 (b) the owner of such property gave notice of subsequent
6 improvements and requested a reassessment as required by
7 Section 9-180, and (c) reassessment of the property was not
8 made within the 16 month period immediately following the
9 receipt of that notice.

10 (b) Any taxes based on the omitted assessment of a property
11 pursuant to Sections 9-260 through 9-270 and Sections 16-135
12 and 16-140 shall be prepared and mailed at the same time as the
13 estimated first installment property tax bill for the preceding
14 year (as described in Section 21-30) is prepared and mailed.
15 Any omitted assessment of a property shall be certified to the
16 board of review. The omitted assessment tax bill is not due
17 until the date on which the second installment property tax
18 bill for the preceding year becomes due. The omitted assessment
19 tax bill shall be deemed delinquent and shall bear interest
20 beginning on the day after the due date of the second
21 installment (as described in Section 21-25). Any taxes for
22 omitted assessments deemed delinquent after the due date of the
23 second installment tax bill shall bear interest at the rate of
24 1.5% per month or portion thereof until paid or forfeited (as
25 described in Section 21-25).

26 (c) The assessor shall have no power to change the

1 assessment or alter the assessment books in any other manner or
2 for any other purpose so as to change or affect the taxes in
3 that year, except as ordered by the board of appeals (until the
4 first Monday in December 1998 and the board of review beginning
5 the first Monday in December 1998 and thereafter). The county
6 assessor shall make all changes and corrections ordered by the
7 board of appeals (until the first Monday in December 1998 and
8 the board of review beginning the first Monday in December 1998
9 and thereafter). The county assessor may for the purpose of
10 revision by the board of appeals (until the first Monday in
11 December 1998 and the board of review beginning the first
12 Monday in December 1998 and thereafter) certify the assessment
13 books for any town or taxing district after or when such books
14 are completed.

15 (Source: P.A. 93-560, eff. 8-20-03.)

16 (35 ILCS 200/16-95)

17 Sec. 16-95. Powers and duties of board of appeals or
18 review; complaints. In counties with 3,000,000 or more
19 inhabitants, until the first Monday in December 1998, the board
20 of appeals in any year shall, on complaint that any property is
21 overassessed or underassessed, or is exempt, review and order
22 the assessment corrected.

23 Beginning the first Monday in December 1998 and thereafter,
24 in counties with 3,000,000 or more inhabitants, the board of
25 review:

1 (1) shall, on written complaint of any taxpayer or any
2 taxing district that has an interest in the assessment that
3 any property is overassessed, underassessed, or exempt,
4 review the assessment and confirm, revise, correct, alter,
5 or modify the assessment, as appears to be just; ~~and~~

6 (2) may, upon written motion of any one or more members
7 of the board that is made on or before the dates specified
8 in notices given under Section 16-110 for each township and
9 upon good cause shown, revise, correct, alter, or modify
10 any assessment (or part of an assessment) of real property
11 regardless of whether the taxpayer or owner of the property
12 has filed a complaint with the board; and -

13 (3) shall, after the effective date of this amendatory
14 Act of the 96th General Assembly, review the omitted
15 assessment of a property certified by the county assessor
16 pursuant to Section 9-260 of this Code and confirm, revise,
17 correct, alter, or modify the assessment as appears to be
18 just.

19 No assessment may be changed by the board on its own motion
20 until the taxpayer in whose name the property is assessed and
21 the chief county assessment officer who certified the
22 assessment have been notified and given an opportunity to be
23 heard thereon. All taxing districts shall have an opportunity
24 to be heard on the matter.

25 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

1 Section 99. Effective date. This Act takes effect January
2 1, 2011.".