



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

HB2546

by Rep. Tom Demmer

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-41

Amends the Property Tax Code. Provides that, if all taxpayers of a taxing district owe arrearages of taxes due to an administrative error, the county collector shall send the taxpayers, by first class mail (instead of certified mail), a notice that the arrearages of taxes are owed by the taxpayers. Provides that a copy of the notice shall also be placed on the county's website.

LRB099 06095 HLH 26150 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 14-41 as follows:

6 (35 ILCS 200/14-41)

7 Sec. 14-41. Notice and collection of arrearages of property
8 taxes. If a taxpayer owes arrearages of taxes due to an
9 administrative error, the county may not bill, collect, claim a
10 lien for, or sell the arrearages of taxes for tax years earlier
11 than the 2 most recent tax years, including the current tax
12 year. If a taxpayer owes arrearages of taxes due to an
13 administrative error, the county collector shall send the
14 taxpayer, by certified mail, a notice that the arrearages of
15 taxes are owed by the taxpayer. However, if all taxpayers of a
16 taxing district owe arrearages of taxes due to an
17 administrative error, the county collector shall send the
18 taxpayers, by first class mail, a notice that the arrearages of
19 taxes are owed by the taxpayers. A copy of the notice shall
20 also be placed on the county's website. If the notice is mailed
21 to the taxpayer on or before October 1 in any year, then (i)
22 the county collector may send a separate bill for the
23 arrearages of taxes, which may be due no sooner than 30 days

1 after the due date for the next installment of taxes or (ii)
2 the arrearages of taxes may be added to the tax bill for the
3 following year, in which case the taxes are due in 2 equal
4 installments on June 1 and September 1 in the following year
5 unless the county has adopted an accelerated method of billing
6 in which case the arrearages of taxes may be billed separately
7 and shall be due in equal installments on the dates on which
8 each installment of taxes is due in the following year. If the
9 notice is mailed after October 1 in any year, then the
10 arrearages of taxes are to be added to the tax bill for the
11 second year after the notice and are due in 2 equal
12 installments on June 1 and September 1 in the second year after
13 the notice unless the county has adopted an accelerated method
14 of billing in which case the arrearages of taxes may be billed
15 separately and shall be due in equal installments on the dates
16 on which each installment of taxes is due in the second year
17 after the notice. In no event shall the due dates on the
18 arrearages of taxes be in more than one tax year. The
19 arrearages of taxes added to a tax bill under this Section are
20 to be listed separately on the tax bill. "Administrative error"
21 includes but is not limited to failure to include an extension
22 for a taxing district on the tax bill, an error in the
23 calculations of tax rates or extensions or any other
24 mathematical error by the county clerk, or a defective coding
25 by the county, but does not include a failure by the county to
26 send a tax bill to the taxpayer, the failure by the taxpayer to

1 notify the assessor of a change in the tax-exempt status of
2 property, or any error concerning the assessment of the
3 property.

4 (Source: P.A. 98-286, eff. 1-1-14.)