



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3158

Introduced 2/2/2026, by Sen. Steve McClure

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-27

Amends the Property Tax Code. Provides that no interest or penalties shall be imposed with respect to property that is included in a decedent's probate estate at the time of a delinquency if the representative of the decedent's estate applies with the county treasurer for a waiver of those amounts and is granted that waiver. Provides that the waiver shall apply beginning on the date of the decedent's death until the earlier of either: (i) the date on which the property is sold, transferred, or conveyed or (ii) the date on which the estate is closed.

LRB104 19215 HLH 32660 b

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 21-27 as follows:

6 (35 ILCS 200/21-27)

7 Sec. 21-27. Waiver of interest penalty.

8 (a) On the recommendation of the county treasurer, the
9 county board may adopt a resolution under which an interest
10 penalty for the delinquent payment of taxes for any year that
11 otherwise would be imposed under Section 21-15, 21-20, or
12 21-25 shall be waived in the case of any person who meets all
13 of the following criteria:

14 (1) The person is determined eligible for a grant
15 under the Senior Citizens and Persons with Disabilities
16 Property Tax Relief Act with respect to the taxes for that
17 year.

18 (2) The person requests, in writing, on a form
19 approved by the county treasurer, a waiver of the interest
20 penalty, and the request is filed with the county
21 treasurer on or before the first day of the month that an
22 installment of taxes is due.

23 (3) The person pays the installment of taxes due, in

1 full, on or before the third day of the month that the
2 installment is due.

3 (4) The county treasurer approves the request for a
4 waiver.

5 (b) With respect to property that qualifies as a
6 brownfield site under Section 58.2 of the Environmental
7 Protection Act, the county board, upon the recommendation of
8 the county treasurer, may adopt a resolution to waive an
9 interest penalty for the delinquent payment of taxes for any
10 year that otherwise would be imposed under Section 21-15,
11 21-20, or 21-25 if all of the following criteria are met:

12 (1) the property has delinquent taxes and an
13 outstanding interest penalty and the amount of that
14 interest penalty is so large as to, possibly, result in
15 all of the taxes becoming uncollectible;

16 (2) the property is part of a redevelopment plan of a
17 unit of local government and that unit of local government
18 does not oppose the waiver of the interest penalty;

19 (3) the redevelopment of the property will benefit the
20 public interest by remediating the brownfield
21 contamination;

22 (4) the taxpayer delivers to the county treasurer (i)
23 a written request for a waiver of the interest penalty, on
24 a form approved by the county treasurer, and (ii) a copy of
25 the redevelopment plan for the property;

26 (5) the taxpayer pays, in full, the amount of up to the

1 amount of the first 2 installments of taxes due, to be held
2 in escrow pending the approval of the waiver, and enters
3 into an agreement with the county treasurer setting forth
4 a schedule for the payment of any remaining taxes due; and

5 (6) the county treasurer approves the request for a
6 waiver.

7 (c) For the 2019 taxable year (payable in 2020) only, the
8 county board of a county with fewer than 3,000,000 inhabitants
9 may adopt an ordinance or resolution under which some or all of
10 the interest penalty for the delinquent payment of any
11 installment other than the final installment of taxes for the
12 2019 taxable year that otherwise would be imposed under
13 Section 21-15, 21-20, or 21-25 shall be waived for all
14 taxpayers in the county, for a period of (i) 120 days after the
15 effective date of this amendatory Act of the 101st General
16 Assembly or (ii) until the first day of the first month during
17 which there is no longer a statewide COVID-19 public health
18 emergency, as evidenced by an effective disaster declaration
19 of the Governor covering all counties in the State.

20 (d) No interest or penalties shall be imposed with respect
21 to property that is included in a decedent's probate estate at
22 the time of a delinquency if the representative of the
23 decedent's estate applies with the county treasurer for a
24 waiver of those amounts and is granted that waiver. A waiver
25 under this subsection shall apply beginning on the date of the
26 decedent's death until the earlier of either (i) the date on

1 which the property is sold, transferred, or conveyed or (ii)

2 the date on which the estate is closed.

3 (Source: P.A. 101-635, eff. 6-5-20.)