102ND GENERAL ASSEMBLY
State of Illinois
2021 and 2022
HB1964


SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-41 new

Amends the Property Tax Code. Provides that, for the 2020 and 2021 taxable years only, the county board of each county shall, by ordinance or resolution, adopt a method of tax billing which allows for taxes to be paid in 4 installments if the county board has declared a local disaster as provided in the Illinois Emergency Management Agency Act related to the COVID-19 public health emergency during any part of the taxable year. Effective immediately.

LRB102 10981 HLH 16313 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY
AN ACT concerning revenue.

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

Section 5. The Property Tax Code is amended by adding Section 21-41 as follows:

(35 ILCS 200/21-41 new)

Sec. 21-41. Disaster installment relief.

(a) For the 2020 and 2021 taxable years only (payable in 2021 and 2022, respectively), the county board of each county shall, by ordinance or resolution, adopt a method of tax billing which allows for taxes to be paid in 4 installments if the county board has declared a local disaster as provided in the Illinois Emergency Management Agency Act related to the COVID-19 public health emergency during any part of the taxable year.

(b) The ordinance or resolution must establish a procedure for affected property owners to make application to a designated county official who shall determine, according to the guidelines in the ordinance or resolution, whether financial hardship is evident. The designated county official shall notify the county collector of the parcel number and the name of the owner of property approved for relief.

(c) Nothing in this Section shall prevent a property owner
from paying taxes in the same manner and schedule prescribed
and in effect in any county under Sections 21-15, 21-20,
21-25, 21-30, or 21-40.

Section 99. Effective date. This Act takes effect upon
becoming law.