

102ND GENERAL ASSEMBLY State of Illinois 2021 and 2022 HB1964

Introduced 2/17/2021, by Rep. Jeff Keicher

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 1 AN ACT concerning revenue.

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

- 4 Section 5. The Property Tax Code is amended by adding
- 5 Section 21-41 as follows:
- 6 (35 ILCS 200/21-41 new)
- 7 <u>Sec. 21-41. Disaster installment relief.</u>
- 8 (a) For the 2020 and 2021 taxable years only (payable in
- 9 2021 and 2022, respectively), the county board of each county
- shall, by ordinance or resolution, adopt a method of tax
- 11 billing which allows for taxes to be paid in 4 installments if
- 12 the county board has declared a local disaster as provided in
- the Illinois Emergency Management Agency Act related to the
- 14 COVID-19 public health emergency during any part of the
- 15 taxable year.
- 16 (b) The ordinance or resolution must establish a procedure
- 17 for affected property owners to make application to a
- designated county official who shall determine, according to
- 19 the guidelines in the ordinance or resolution, whether
- 20 financial hardship is evident. The designated county official
- 21 shall notify the county collector of the parcel number and the
- 22 name of the owner of property approved for relief.
- 23 (c) Nothing in this Section shall prevent a property owner

- from paying taxes in the same manner and schedule prescribed
- 2 and in effect in any county under Sections 21-15, 21-20,
- 3 <u>21-25</u>, 21-30, or 21-40.
- 4 Section 99. Effective date. This Act takes effect upon
- 5 becoming law.