



Sen. Paul Faraci

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10300SB2277sam002

LRB103 28579 HLH 59251 a

1 AMENDMENT TO SENATE BILL 2277

2 AMENDMENT NO. _____. Amend Senate Bill 2277, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Section 21-27 as follows:

7 (35 ILCS 200/21-27)

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

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

15 (1) The person is determined eligible for a grant
16 under the Senior Citizens and Persons with Disabilities

1 Property Tax Relief Act with respect to the taxes for that
2 year.

3 (2) The person requests, in writing, on a form
4 approved by the county treasurer, a waiver of the interest
5 penalty, and the request is filed with the county
6 treasurer on or before the first day of the month that an
7 installment of taxes is due.

8 (3) The person pays the installment of taxes due, in
9 full, on or before the third day of the month that the
10 installment is due.

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

13 (b) With respect to property that qualifies as a
14 brownfield site under Section 58.2 of the Environmental
15 Protection Act, the county board, upon the recommendation of
16 the county treasurer, may adopt a resolution to waive an
17 interest penalty for the delinquent payment of taxes for any
18 year that otherwise would be imposed under Section 21-15,
19 21-20, or 21-25 if all of the following criteria are met:

20 (1) the property has delinquent taxes and an
21 outstanding interest penalty and the amount of that
22 interest penalty is so large as to, possibly, result in
23 all of the taxes becoming uncollectible;

24 (2) the property is part of a redevelopment plan of a
25 unit of local government and that unit of local government
26 does not oppose the waiver of the interest penalty;

1 (3) the redevelopment of the property will benefit the
2 public interest by remediating the brownfield
3 contamination;

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

8 (5) the taxpayer pays, in full, the amount of up to the
9 amount of the first 2 installments of taxes due, to be held
10 in escrow pending the approval of the waiver, and enters
11 into an agreement with the county treasurer setting forth
12 a schedule for the payment of any remaining taxes due; and

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

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

1 of the Governor covering all counties in the State.

2 (d) The interest penalty that would otherwise be imposed
3 under Section 21-15, 21-20, or 21-25 for the delinquent
4 payment of taxes for tax year 2023 or any tax year thereafter
5 shall be waived by the county treasurer if the county
6 treasurer determines that: (i) the delinquency occurred
7 because the subject tax bill was mailed to an incorrect
8 address or e-mailed to an e-mail address other than the e-mail
9 address provided to the county treasurer by the taxpayer or
10 property owner under Section 20-5; (ii) the mistake was not
11 the fault of the property owner or any other entity liable for
12 the payment of the tax; and (iii) the amount of delinquent
13 taxes is paid in full within one year after the installment due
14 date on which the taxes became delinquent.

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