

SB1825



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB1825

Introduced 2/20/2009, by Sen. John M. Sullivan

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-20

Amends the Property Tax Code. In counties of less than 3,000,000, provides that if an owner fails to file an application for any homestead exemption (instead of only the senior assessment freeze), a certificate of error may be issued. Effective immediately.

LRB096 09385 RCE 19542 b

A BILL FOR

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 14-20 as follows:

6 (35 ILCS 200/14-20)

7 Sec. 14-20. Certificate of error; counties of less than
8 3,000,000. In any county with less than 3,000,000 inhabitants,
9 if, at any time before judgment or order of sale is entered in
10 any proceeding to collect or to enjoin the collection of taxes
11 based upon any assessment of any property, the chief county
12 assessment officer discovers an error or mistake in the
13 assessment (other than errors of judgment as to the valuation
14 of the property), he or she shall issue to the person
15 erroneously assessed a certificate setting forth the nature of
16 the error and the cause or causes of the error. In any county
17 with less than 3,000,000 inhabitants, if an owner fails to file
18 an application for any homestead exemption provided under
19 Article 15 ~~the Senior Citizens Assessment Freeze Homestead~~
20 ~~Exemption provided in Section 15-172~~ during the previous
21 assessment year and qualifies for the exemption, the Chief
22 County Assessment Officer pursuant to this Section, or the
23 Board of Review pursuant to Section 16-75, shall issue a

1 certificate of error setting forth the correct taxable
2 valuation of the property. The certificate, when properly
3 endorsed by the majority of the board of review, showing their
4 concurrence, and not otherwise, may be used in evidence in any
5 court of competent jurisdiction, and when so introduced in
6 evidence, shall become a part of the court record and shall not
7 be removed from the files except on an order of the court.

8 (Source: P.A. 90-552, eff. 12-12-97; 91-377, eff. 7-30-99.)

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