



Rep. Arthur Turner

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09700HB0505ham001

LRB097 03333 HLH 54078 a

1 AMENDMENT TO HOUSE BILL 505

2 AMENDMENT NO. _____. Amend House Bill 505 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 9-265 as follows:

6 (35 ILCS 200/9-265)

7 Sec. 9-265. Omitted property; interest; change in exempt
8 use or ownership. If any property is omitted in the assessment
9 of any year or years, not to exceed the current assessment year
10 and 3 prior years, so that the taxes, for which the property
11 was liable, have not been paid, or if by reason of defective
12 description or assessment, taxes on any property for any year
13 or years have not been paid, or if any taxes are refunded under
14 subsection (b) of Section 14-5 because the taxes were assessed
15 in the wrong person's name, the property, when discovered,
16 shall be listed and assessed by the board of review or, in

1 counties with 3,000,000 or more inhabitants, by the county
2 assessor either on his or her own initiative or when so
3 directed by the board of appeals or board of review. The board
4 of review in counties with less than 3,000,000 inhabitants or
5 the county assessor in counties with 3,000,000 or more
6 inhabitants may develop reasonable procedures for contesting
7 the listing of omitted property under this Division. For
8 purposes of this Section, "defective description or
9 assessment" includes a description or assessment which omits
10 all the improvements thereon as a result of which part of the
11 taxes on the total value of the property as improved remain
12 unpaid. In the case of property subject to assessment by the
13 Department, the property shall be listed and assessed by the
14 Department. All such property shall be placed on the assessment
15 and tax books. The arrearages of taxes which might have been
16 assessed, with 10% interest thereon for each year or portion
17 thereof from 2 years after the time the first correct tax bill
18 ought to have been received, shall be charged against the
19 property by the county clerk.

20 When property or acreage omitted by either incorrect survey
21 or other ministerial assessor error is discovered and the owner
22 has paid its tax bills as received for the year or years of
23 omission of the parcel, then the interest authorized by this
24 Section shall not be chargeable to the owner. However, nothing
25 in this Section shall prevent the collection of the principal
26 amount of back taxes due and owing.

1 If any property listed as exempt by the chief county
2 assessment officer has a change in use, a change in leasehold
3 estate, or a change in titleholder of record by purchase,
4 grant, taking or transfer, it shall be the obligation of the
5 transferee to notify the chief county assessment officer in
6 writing within 90 days of the change. If mailed, the notice
7 shall be sent by certified mail, return receipt requested, and
8 shall include the name and address of the taxpayer, the legal
9 description of the property, and the property index number of
10 the property when an index number exists. If notice is provided
11 in person, it shall be provided on a form prescribed by the
12 chief county assessment officer, and the chief county
13 assessment officer shall provide a date stamped copy of the
14 notice. Except as provided in item (6) of subsection (a) of
15 Section 9-260, item (6) of Section 16-135, and item (6) of
16 Section 16-140 of this Code, if the failure to give the
17 notification results in the assessing official continuing to
18 list the property as exempt in subsequent years, the property
19 shall be considered omitted property for purposes of this Code.

20 If, upon determination by the chief county assessment
21 officer, any property that was not eligible to receive a
22 homestead exemption under Article 15 of this Code was
23 erroneously granted a homestead exemption in any year or years
24 not to exceed the current assessment year and 10 prior years,
25 then the chief county assessment officer shall cause to be
26 served upon the property owner a notice of intent to record a

1 tax lien against the property with respect to which the
2 erroneous homestead exemption was granted. The notice shall
3 identify the property against which the lien is being sought.
4 Such a lien may not be filed sooner than 30 days after the
5 property owner receives notice. In addition, the arrearages of
6 taxes that might have been assessed, plus a penalty of 50% of
7 the total amount of unpaid taxes for each year and 15% interest
8 per annum, shall be charged against the property by the county
9 clerk. If the erroneous homestead exemption was granted as a
10 result of a clerical error or omission on the part of the chief
11 county assessment officer, and if the owner has paid its tax
12 bills as received for the year or years in which the error
13 occurred, then the interest and penalties authorized by this
14 Section shall not be chargeable to the owner. However, nothing
15 in this Section shall prevent the collection of the principal
16 amount of back taxes due and owing.

17 (Source: P.A. 96-1553, eff. 3-10-11.)

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