



Rep. Arthur Turner

Filed: 4/14/2011

09700HB0505ham002

LRB097 03333 HLH 54549 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 adding
5 Section 15-183 as follows:

6 (35 ILCS 200/15-183 new)

7 Sec. 15-183. Erroneous homestead exemptions. If, upon
8 determination by the chief county assessment officer, any
9 property that was not eligible to receive a homestead exemption
10 was erroneously granted a homestead exemption or exemptions in
11 any year or years not to exceed the current assessment year and
12 4 prior years because of a willful falsification by the
13 property owner, then the chief county assessment officer shall
14 cause to be served upon the property owner a notice of intent
15 to record a tax lien against the property with respect to which
16 the erroneous homestead exemption was granted. The notice shall

1 identify the property against which the lien is being sought.
2 Such a lien may not be filed sooner than 30 days after the
3 property owner receives notice. The board of review in counties
4 with less than 3,000,000 inhabitants or the county assessor in
5 counties with 3,000,000 or more inhabitants must develop
6 reasonable procedures for contesting the determination made
7 under this Section. In addition, the arrearages of taxes that
8 might have been assessed, plus a penalty of 25% of the total
9 amount of unpaid taxes for each year, shall be charged against
10 the property by the county clerk. Of the amounts collected
11 under this Section, the unpaid taxes shall be remitted to the
12 county collector and distributed to the affected taxing
13 districts, and the penalties shall be used by the chief county
14 assessment officer for the cost of administering this Section.
15 If the erroneous homestead exemption was granted as a result of
16 a mistake, error, or omission on the part of the chief county
17 assessment officer, and if the owner has paid its tax bills as
18 received for the year or years in which the error occurred,
19 then the unpaid taxes and penalties authorized by this Section
20 shall not be chargeable to the owner.

21 For the purposes of this Section, "homestead exemption"
22 means an exemption under Section 15-165 (disabled veterans),
23 15-167 (returning veterans), 15-169 (disabled veterans
24 standard homestead), 15-170 (senior citizens), 15-172 (senior
25 citizens assessment freeze), 15-175 (general homestead),
26 15-176 (alternative general homestead), or 15-177 (long-time

1 occupant).

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