



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

HB5596

Introduced 2/15/2012, by Rep. Robert Rita

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-25

Amends the Property Tax Code. Makes a technical change in a Section concerning removal of exemptions.

LRB097 19015 HLH 64254 b

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 15-25 as follows:

6 (35 ILCS 200/15-25)

7 Sec. 15-25. Removal of exemptions. If the ~~the~~ Department  
8 determines that any property has been unlawfully exempted from  
9 taxation, or is no longer entitled to exemption, the Department  
10 shall, before January 1 of any year, direct the chief county  
11 assessment officer to assess the property and return it to the  
12 assessment rolls for the next assessment year. The Department  
13 shall give notice of its decision to the owner of the property  
14 by certified mail. The decision shall be subject to review and  
15 hearing under Section 8-35, upon application by the owner filed  
16 within 60 days after the notice of decision is mailed. However,  
17 the extension of taxes on the assessment shall not be delayed  
18 by any proceedings under this Section. If the property is  
19 determined to be exempt, any taxes extended upon the assessment  
20 shall be abated or, if already paid, be refunded.

21 (Source: P.A. 95-331, eff. 8-21-07.)