

SB0631



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB0631

Introduced 1/25/2017, by Sen. Emil Jones, III

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-15

Amends the Property Tax Code. Provides that no certificate of error allowing a homestead exemption shall be executed for any tax year more than 6 years (instead of 3 years) after the date on which the annual judgment and order of sale for that tax year was first entered. Effective immediately.

LRB100 05946 HLH 15973 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 14-15 as follows:

6 (35 ILCS 200/14-15)

7 Sec. 14-15. Certificate of error; counties of 3,000,000 or
8 more.

9 (a) In counties with 3,000,000 or more inhabitants, if,
10 after the assessment is certified pursuant to Section 16-150,
11 but subject to the limitations of this subsection (a) and
12 subsection (c) of this Section, the county assessor discovers
13 an error or mistake in the assessment, the assessor shall
14 execute a certificate setting forth the nature and cause of the
15 error. The certificate when endorsed by the county assessor, or
16 when endorsed by the county assessor and board of appeals
17 (until the first Monday in December 1998 and the board of
18 review beginning the first Monday in December 1998 and
19 thereafter) where the certificate is executed for any
20 assessment which was the subject of a complaint filed in the
21 board of appeals (until the first Monday in December 1998 and
22 the board of review beginning the first Monday in December 1998
23 and thereafter) for the tax year for which the certificate is

1 issued, may, either be certified according to the procedure
2 authorized by this Section or be presented and received in
3 evidence in any court of competent jurisdiction. Certification
4 is authorized, at the discretion of the county assessor, for:
5 (1) certificates of error allowing homestead exemptions under
6 Article 15; (2) certificates of error on residential property
7 of 6 units or less; (3) certificates of error allowing
8 exemption of the property pursuant to Section 14-25; and (4)
9 other certificates of error reducing assessed value by less
10 than \$100,000. Any certificate of error not certified shall be
11 presented to the court. The county assessor shall develop
12 reasonable procedures for the filing and processing of
13 certificates of error. Prior to the certification or
14 presentation to the court, the county assessor or his or her
15 designee shall execute and include in the certificate of error
16 a statement attesting that all procedural requirements
17 pertaining to the issuance of the certificate of error have
18 been met and that in fact an error exists. When so introduced
19 in evidence such certificate shall become a part of the court
20 records, and shall not be removed from the files except upon
21 the order of the court.

22 Certificates of error that will be presented to the court
23 shall be filed as an objection in the application for judgment
24 and order of sale for the year in relation to which the
25 certificate is made or as an amendment to the objection under
26 subsection (b). Certificates of error that are to be certified

1 according to the procedure authorized by this Section need not
 2 be presented to the court as an objection or an amendment under
 3 subsection (b). The State's Attorney of the county in which the
 4 property is situated shall mail a copy of any final judgment
 5 entered by the court regarding any certificate of error to the
 6 taxpayer of record for the year in question.

7 Any unpaid taxes after the entry of the final judgment by
 8 the court or certification on certificates issued under this
 9 Section may be included in a special tax sale, provided that an
 10 advertisement is published and a notice is mailed to the person
 11 in whose name the taxes were last assessed, in a form and
 12 manner substantially similar to the advertisement and notice
 13 required under Sections 21-110 and 21-135. The advertisement
 14 and sale shall be subject to all provisions of law regulating
 15 the annual advertisement and sale of delinquent property, to
 16 the extent that those provisions may be made applicable.

17 A certificate of error certified under this Section shall
 18 be given effect by the county treasurer, who shall mark the tax
 19 books and, upon receipt of one of the following certificates
 20 from the county assessor or the county assessor and the board
 21 of review where the board of review is required to endorse the
 22 certificate of error, shall issue refunds to the taxpayer
 23 accordingly:

24 "CERTIFICATION

25 I,, county assessor, hereby certify

1 certificate of error according to the procedure authorized in
2 this Section shall operate to vacate any judgment or forfeiture
3 as to that year's taxes, and the warrant books and judgment
4 books shall be marked to reflect that the judgment or
5 forfeiture has been vacated.

6 (b) Nothing in subsection (a) of this Section shall be
7 construed to prohibit the execution, endorsement, issuance,
8 and adjudication of a certificate of error if (i) the annual
9 judgment and order of sale for the tax year in question is
10 reopened for further proceedings upon consent of the county
11 collector and county assessor, represented by the State's
12 Attorney, and (ii) a new final judgment is subsequently entered
13 pursuant to the certificate. This subsection (b) shall be
14 construed as declarative of existing law and not as a new
15 enactment.

16 (c) No certificate of error, other than a certificate to
17 establish an exemption under Section 14-25 or a certificate of
18 error allowing homestead exemptions under Article 15, shall be
19 executed for any tax year more than 3 years after the date on
20 which the annual judgment and order of sale for that tax year
21 was first entered, except that during calendar years 1999 and
22 2000 a certificate of error may be executed for any tax year,
23 provided that the error or mistake in the assessment was
24 discovered no more than 3 years after the date on which the
25 annual judgment and order of sale for that tax year was first
26 entered. No certificate of error allowing homestead exemptions

1 under Article 15 shall be executed for any tax year more than 6
2 years after the date on which the annual judgment and order of
3 sale for that tax year was first entered.

4 (d) The time limitation of subsection (c) shall not apply
5 to a certificate of error correcting an assessment to \$1, under
6 Section 10-35, on a parcel that a subdivision or planned
7 development has acquired by adverse possession, if during the
8 tax year for which the certificate is executed the subdivision
9 or planned development used the parcel as common area, as
10 defined in Section 10-35, and if application for the
11 certificate of error is made prior to December 1, 1997.

12 (e) The changes made by this amendatory Act of the 91st
13 General Assembly apply to certificates of error issued before,
14 on, and after the effective date of this amendatory Act of the
15 91st General Assembly.

16 (Source: P.A. 95-644, eff. 10-12-07.)

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