

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 21-27 as follows:

6 (35 ILCS 200/21-27)

7 Sec. 21-27. Waiver of interest penalty.

8 (a) On the recommendation of the county treasurer, the
9 county board may adopt a resolution under which an interest
10 penalty for the delinquent payment of taxes for any year that
11 otherwise would be imposed under Section 21-15, 21-20, or
12 21-25 shall be waived in the case of any person who meets all
13 of the following criteria:

14 (1) The person is determined eligible for a grant
15 under the Senior Citizens and Persons with Disabilities
16 Property Tax Relief Act with respect to the taxes for that
17 year.

18 (2) The person requests, in writing, on a form
19 approved by the county treasurer, a waiver of the interest
20 penalty, and the request is filed with the county
21 treasurer on or before the first day of the month that an
22 installment of taxes is due.

23 (3) The person pays the installment of taxes due, in

1 full, on or before the third day of the month that the
2 installment is due.

3 (4) The county treasurer approves the request for a
4 waiver.

5 (b) With respect to property that qualifies as a
6 brownfield site under Section 58.2 of the Environmental
7 Protection Act, the county board, upon the recommendation of
8 the county treasurer, may adopt a resolution to waive an
9 interest penalty for the delinquent payment of taxes for any
10 year that otherwise would be imposed under Section 21-15,
11 21-20, or 21-25 if all of the following criteria are met:

12 (1) the property has delinquent taxes and an
13 outstanding interest penalty and the amount of that
14 interest penalty is so large as to, possibly, result in
15 all of the taxes becoming uncollectible;

16 (2) the property is part of a redevelopment plan of a
17 unit of local government and that unit of local government
18 does not oppose the waiver of the interest penalty;

19 (3) the redevelopment of the property will benefit the
20 public interest by remediating the brownfield
21 contamination;

22 (4) the taxpayer delivers to the county treasurer (i)
23 a written request for a waiver of the interest penalty, on
24 a form approved by the county treasurer, and (ii) a copy of
25 the redevelopment plan for the property;

26 (5) the taxpayer pays, in full, the amount of up to the

1 amount of the first 2 installments of taxes due, to be held
2 in escrow pending the approval of the waiver, and enters
3 into an agreement with the county treasurer setting forth
4 a schedule for the payment of any remaining taxes due; and

5 (6) the county treasurer approves the request for a
6 waiver.

7 (c) For the 2019 taxable year (payable in 2020) only, the
8 county board of a county with fewer than 3,000,000 inhabitants
9 may adopt an ordinance or resolution under which some or all of
10 the interest penalty for the delinquent payment of any
11 installment other than the final installment of taxes for the
12 2019 taxable year that otherwise would be imposed under
13 Section 21-15, 21-20, or 21-25 shall be waived for all
14 taxpayers in the county, for a period of (i) 120 days after the
15 effective date of this amendatory Act of the 101st General
16 Assembly or (ii) until the first day of the first month during
17 which there is no longer a statewide COVID-19 public health
18 emergency, as evidenced by an effective disaster declaration
19 of the Governor covering all counties in the State.

20 (d) The interest penalty that would otherwise be imposed
21 under Section 21-15, 21-20, or 21-25 for the delinquent
22 payment of taxes for tax year 2023 or any tax year thereafter
23 shall be waived by the county treasurer if the county
24 treasurer determines that: (i) the delinquency occurred
25 because the subject tax bill was mailed to an incorrect
26 address or e-mailed to an e-mail address other than the e-mail

1 address provided to the county treasurer by the taxpayer or
2 property owner under Section 20-5 by January 1 of the
3 applicable tax year; (ii) the mistake was not the fault of the
4 property owner or any other entity liable for the payment of
5 the tax; and (iii) the amount of delinquent taxes is paid in
6 full before the annual tax sale at which the delinquent taxes
7 would be sold.

8 (Source: P.A. 101-635, eff. 6-5-20.)

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