



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB2920

Introduced 2/14/2018, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Provides that, beginning January 1, 2020, all counties with less than 3,000,000 inhabitants shall use a uniform property index number based on a format prescribed by the Department of Revenue. Makes changes concerning qualifications for township or multi-township assessors and supervisors of assessments. Provides that certain notices shall be posted on the Department of Revenue's official website. Provides that the effective date of a certificate for designation as a pollution control facility shall be the date of recommendation by the Illinois Environmental Protection Agency to the Illinois Pollution Control Board. Provides that physical or paper transfer tax stamps shall be phased out and eliminated by December 31, 2021. Amends the State Tax Lien Registration Act and the Senior Citizens Real Estate Tax Deferral Act to provide that certain taxes deferred under the Senior Citizens Real Estate Tax Deferral program shall be included in the registry. Effective immediately.

LRB100 20332 HLH 35619 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 Sections 1-120, 2-45, 3-5, 8-35, 11-25, 17-20, 17-40, 31-5, and
6 31-15 as follows:

7 (35 ILCS 200/1-120)

8 Sec. 1-120. Property Index Number or Permanent Index
9 Number; PIN. A number used to identify a parcel of property for
10 assessment and taxation purposes. The index number shall
11 constitute a sufficient description of the property to which it
12 has been assigned, wherever a description is required by this
13 Code. "Property Index Number" and "Permanent Index Number"
14 shall be construed to be interchangeable terms.

15 Beginning January 1, 2020, all counties with less than
16 3,000,000 inhabitants shall use a uniform property index number
17 system based on a format prescribed by the Department. The
18 Department may adopt reasonable rules for the administration of
19 this Section.

20 The changes to this Section made by this amendatory Act of
21 the 97th General Assembly shall be construed as being
22 declaratory of existing law and not as a new enactment.

23 (Source: P.A. 97-557, eff. 7-1-12.)

1 (35 ILCS 200/2-45)

2 Sec. 2-45. Selection and eligibility of township and
3 multi-township assessors.

4 (a) In all counties under township organization, township
5 or multi-township assessors shall be qualified as required by
6 subsections (b) through (d) of this Section and shall be
7 elected as provided in this Code. Township or multi-township
8 assessors shall enter upon their duties on January 1 following
9 their election, and perform the duties of the office for 4
10 years.

11 (b) Beginning December 1, 1996, in any township or
12 multi-township assessment district not subject to the
13 requirements of subsections (c) or (d) of this Section, no
14 person is eligible to file nomination papers or participate as
15 a candidate in any caucus or primary or general election for,
16 or be appointed to fill vacancies in, the office of township or
17 multi-township assessor, unless he or she (i) has successfully
18 completed an introductory course in assessment practices that
19 is approved by the Department; or (ii) possesses at least one
20 of the qualifications listed in paragraphs (1) through (6) of
21 subsection (c) of this Section. The candidate cannot file
22 nominating papers or participate as a candidate unless a copy
23 of the certificate of his or her qualifications from the
24 Department is filed with the township clerk, board of election
25 commissioners, or other appropriate authority as required by

1 the Election Code. The candidate cannot be appointed to fill a
2 vacancy until he or she has filed a copy of the certificate of
3 his or her qualifications from the Department with the
4 appointing authority.

5 (c) Beginning December 1, 1996, in a township or
6 multi-township assessment district with \$25,000,000 or more of
7 non-farm equalized assessed value or \$1,000,000 or more in
8 commercial and industrial equalized assessed value, no person
9 is eligible to file nomination papers or participate as a
10 candidate in any caucus or primary or general election for, or
11 be appointed to fill vacancies in, the office of township or
12 multi-township assessor, unless he or she possesses at least
13 one of the qualifications listed in paragraphs (1) through (6)
14 of this subsection (c).

15 (1) a currently active Certified Illinois Assessing
16 Officer designation certificate from the Illinois Property
17 Assessment Institute ~~with current additional 30 class~~
18 ~~hours as required for additional compensation under~~
19 ~~Section 4-10;~~

20 (2) (A) (Blank) ~~A Certified Illinois Assessing Officer~~
21 ~~certificate from the Illinois Property Assessment~~
22 ~~Institute with a minimum of 300 additional hours of~~
23 ~~successfully completed courses approved by the Department,~~
24 ~~if at least 150 of the course hours required a written~~
25 ~~examination; and~~

26 (B) (Blank) ~~within the 4 years preceding the election,~~

1 ~~successful completion of at least 15 class hours of~~
2 ~~additional training in courses that must be approved by the~~
3 ~~Department, including but not limited to, assessment,~~
4 ~~appraisal, or computer courses, and that may be offered by~~
5 ~~accredited universities, colleges, or community colleges;~~

6 (3) a Certified Assessment Evaluator designation from
7 the International Association of Assessing Officers;

8 (4) a currently active MAI, SREA, SRPA, SRA, or RM
9 ~~designation certification as a Member of the Appraisal~~
10 ~~Institute, Senior Real Estate Analyst, or Senior Real~~
11 ~~Property Appraiser from the Appraisal Institute or its~~
12 ~~predecessor organization;~~

13 (5) a currently active professional designation by any
14 other appraisal or assessing association approved by the
15 Department; or

16 (6) (Blank). ~~if the person has served as a township or~~
17 ~~multi township assessor for 12 years or more, a Certified~~
18 ~~Illinois Assessing Official certificate from the Illinois~~
19 ~~Property Assessment Institute with a minimum of 360~~
20 ~~additional hours of successfully completed courses~~
21 ~~approved by the Department, if at least 180 of the course~~
22 ~~hours required a written examination.~~

23 The candidate cannot file nominating papers or participate
24 as a candidate unless a copy of the certificate of his or her
25 qualifications from the Department is filed with the township
26 clerk, board of election commissioners, or other appropriate

1 authority as required by the Election Code. The candidate
2 cannot be appointed to fill a vacancy until he or she has filed
3 a copy of the certificate of his or her qualifications with the
4 appointing authority.

5 (d) Beginning December 1, 2000, in a township or
6 multi-township assessment district with more than \$10,000,000
7 and less than \$25,000,000 of non-farm equalized assessed value
8 and less than \$1,000,000 in commercial and industrial equalized
9 assessed value, no person who has previously been elected as
10 township or multi-township assessor in any such township or
11 multi-township assessment district is eligible to file
12 nomination papers or participate as a candidate in any caucus
13 or primary or general election for the office of township or
14 multi-township assessor, unless he or she possesses at least
15 one of the qualifications listed in paragraphs (1) through (6)
16 of subsection (c) of this Section. The candidate cannot file
17 nominating papers or participate as a candidate unless a copy
18 of the certificate of his or her qualifications from the
19 Department is filed with the township clerk, board of election
20 commissioners, or other appropriate authority as required by
21 the Election Code.

22 (e) If any person files nominating papers for candidacy for
23 the office of township or multi-township assessor without also
24 filing a copy of the certificate of his or her qualifications
25 from the Department as required by this Section, the clerk of
26 the township, the board of election commissioners, or other

1 appropriate authority as required by the Election Code shall
2 refuse to certify the name of the person as a candidate to the
3 proper election officials.

4 If no candidate for election meets the above qualifications
5 there shall be no election and the town board of trustees or
6 multi-township board of trustees shall appoint or contract with
7 a person under Section 2-60.

8 As used in this Section only, "non-farm equalized assessed
9 value" means the total equalized assessed value in the township
10 or multi-township assessment district as reported to the
11 Department under Section 18-225 after removal of homestead
12 exemptions, and after removal of the equalized assessed value
13 reported as farm or minerals to the Department under Section
14 18-225.

15 For purposes of this Section only, "file nomination papers"
16 also includes having nomination papers filed on behalf of the
17 candidate by another person.

18 (Source: P.A. 93-188, eff. 7-11-03.)

19 (35 ILCS 200/3-5)

20 Sec. 3-5. Supervisor of assessments. In counties with less
21 than 3,000,000 inhabitants and in which no county assessor has
22 been elected under Section 3-45, there shall be a county
23 supervisor of assessments, either appointed as provided in this
24 Section, or elected.

25 In counties with less than 3,000,000 inhabitants and not

1 having an elected county assessor or an elected supervisor of
2 assessments, the office of supervisor of assessments shall be
3 filled by appointment by the presiding officer of the county
4 board with the advice and consent of the county board.

5 To be eligible for appointment or to be eligible to file
6 nomination papers or participate as a candidate in any primary
7 or general election for, or be elected to, the office of
8 supervisor of assessments, or to enter upon the duties of the
9 office, a person must possess one of the following
10 qualifications as certified by the Department ~~individual~~ to the
11 county clerk:

12 (1) A currently active Certified Illinois Assessing
13 Official designation ~~certificate~~ from the Illinois
14 Property Assessment Institute, ~~plus the additional~~
15 ~~training required for additional compensation under~~
16 ~~Section 4-10.~~

17 (2) A currently active Certified Assessment Evaluator
18 designation ~~certificate~~ from the International Association
19 of Assessing Officers.

20 (3) A currently active MAI, SREA, SRPA, SRA, or RM
21 designation from the Appraisal Institute ~~Member of the~~
22 ~~Appraisal Institute (MAI), Residential Member (RM), Senior~~
23 ~~Real Estate Analyst (SREA), Senior Real Property Analyst~~
24 ~~(SRPA) or Senior Residential Analyst (SRA) certificate~~
25 ~~from the Appraisal Institute or its predecessor~~
26 ~~organizations.~~

1 (4) If the person has served as a supervisor of
2 assessments for 12 years or more, a Certified Illinois
3 Assessing Official certificate from the Illinois Property
4 Assessment Institute with a minimum of 360 additional hours
5 of successfully completed courses approved by the
6 Department if at least 180 of the course hours required a
7 written examination.

8 In addition, a person must have had at least 2 years'
9 experience in the field of property sales, assessments, finance
10 or appraisals and must have passed an examination conducted by
11 the Department to determine his or her competence to hold the
12 office. The examination may be conducted by the Department at a
13 convenient location in the county or region. Notice of the time
14 and place shall be given by publication in a newspaper of
15 general circulation in the counties and on the Department's
16 website, at least one week prior to the exam. The Department
17 shall certify to the county board a list of the names and
18 scores of persons who pass the examination. The Department may
19 provide by rule the maximum time that the name of a person who
20 has passed the examination will be included on a list of
21 persons eligible for appointment or election. The term of
22 office shall be 4 years from the date of appointment and until
23 a successor is appointed and qualified.

24 (Source: P.A. 92-667, eff. 7-16-02.)

1 Sec. 8-35. Notification requirements; procedure on
2 protest.

3 (a) Assessments made by the Department. Upon completion of
4 its original assessments, the Department shall publish a
5 complete list of the assessments on the Department's official
6 website. ~~in the State "official newspaper."~~ Any person feeling
7 aggrieved by any such assessment may, within 10 days of the
8 date of publication of the list, apply to the Department for a
9 review and correction of that assessment. Upon review of the
10 assessment, the Department shall make any correction as it
11 considers just.

12 If review of an assessment has been made and notice has
13 been given of the Department's decision, any party to the
14 proceeding who feels aggrieved by the decision, may file an
15 application for hearing. The application shall be in writing
16 and shall be filed with the Department within 20 days after
17 notice of the decision has been given by certified mail.
18 Petitions for hearing shall state concisely the mistakes
19 alleged to have been made or the new evidence to be presented.

20 No action for the judicial review of any assessment
21 decision of the Department shall be allowed unless the party
22 commencing such action has filed an application for a hearing
23 and the Department has acted upon the application.

24 The extension of taxes on an assessment shall not be
25 delayed by any proceeding under this Section. In cases where
26 the assessment is revised, the taxes extended upon the

1 assessment, or that part of the taxes as may be appropriate,
2 shall be abated or, if already paid, refunded.

3 (b) Exemption decisions made by the Department. Notice of
4 each exemption decision made by the Department under Section
5 15-25, 16-70, or 16-130 shall be given by certified mail to the
6 applicant for exemption.

7 If an exemption decision has been made by the Department
8 and notice has been given of the Department's decision, any
9 party to the proceeding who feels aggrieved by the decision may
10 file an application for hearing. The application shall be in
11 writing and shall be filed with the Department within 60 days
12 after notice of the decision has been given by certified mail.
13 Petitions for hearing shall state concisely the mistakes
14 alleged to have been made or the new evidence to be presented.

15 If a petition for hearing is filed, the Department shall
16 reconsider the exemption decision and shall grant any party to
17 the proceeding a hearing. As soon as practical after the
18 reconsideration and hearing, the Department shall issue a
19 notice of decision by mailing the notice by certified mail. The
20 notice shall set forth the Department's findings of fact and
21 the basis of the decision.

22 Within 30 days after the mailing of a notice of decision,
23 any party to the proceeding may file with the Director a
24 written request for rehearing in such form as the Department
25 may by rule prescribe, setting forth the grounds on which
26 rehearing is requested. If rehearing or Departmental review is

1 granted, as soon as practical after the rehearing or
2 Departmental review has been held, the Department shall issue a
3 revised decision to the party or the party's legal
4 representative as a result of the rehearing. The action of the
5 Department on a petition for hearing shall become final the
6 later of (i) 30 days after issuance of a notice of decision, if
7 no request for rehearing is made, or (ii) if a timely request
8 for rehearing is made, upon the issuance of the denial of the
9 request or the issuance of a notice of final decision.

10 No action for the judicial review of any exemption decision
11 of the Department shall be allowed unless the party commencing
12 the action has filed an application for a hearing and the
13 Department has acted upon the application.

14 The extension of taxes on an assessment shall not be
15 delayed by any proceeding under this Section. In cases when the
16 exemption is granted, in whole or in part, the taxes extended
17 upon the assessment, or that part of the taxes as may be
18 appropriate, shall be abated or, if already paid, refunded.

19 (Source: P.A. 92-658, eff. 7-16-02.)

20 (35 ILCS 200/11-25)

21 Sec. 11-25. Certification procedure. Application for a
22 pollution control facility certificate shall be filed with the
23 Pollution Control Board in a manner and form prescribed in
24 regulations issued by that board. The application shall contain
25 appropriate and available descriptive information concerning

1 anything claimed to be entitled in whole or in part to tax
2 treatment as a pollution control facility. If it is found that
3 the claimed facility or relevant portion thereof is a pollution
4 control facility as defined in Section 11-10, the Pollution
5 Control Board, acting through its Chairman or his or her
6 specifically authorized delegate, shall enter a finding and
7 issue a certificate to that effect. The certificate shall
8 require tax treatment as a pollution control facility, but only
9 for the portion certified if only a portion is certified. The
10 effective date of a certificate shall be the date of
11 recommendation by the Illinois Environmental Protection Agency
12 to the Illinois Pollution Control Board ~~application~~ for the
13 certificate or the date of the construction of the facility,
14 whichever is later.

15 (Source: P.A. 100-201, eff. 8-18-17.)

16 (35 ILCS 200/17-20)

17 Sec. 17-20. Hearing on tentative equalization factor. The
18 Department shall, after publishing its tentative equalization
19 factor and giving notice of hearing to the public in a
20 newspaper of general circulation in the county and on the
21 Department's official website, hold a hearing on its estimate
22 not less than 10 days nor more than 30 days from the date of the
23 publication. The notice shall state the date and time of the
24 hearing, which shall be held in either Chicago or Springfield,
25 the basis for the estimate of the Department, and further

1 information as the Department may prescribe. The Department
2 shall, after giving a hearing to all interested parties and
3 opportunity for submitting testimony and evidence in support of
4 or adverse to the estimate as the Department considers
5 requisite, either confirm or revise the estimate so as to
6 correctly represent the considered judgment of the Department
7 respecting the estimated percentage to be added to or deducted
8 from the aggregate assessment of all locally assessed property
9 in the county except property assessed under Sections 10-110
10 through 10-140 or 10-170 through 10-200. Within 30 days after
11 the conclusion of the hearing the Department shall mail to the
12 County Clerk, by certified mail, its determination with respect
13 to such estimated percentage to be added to or deducted from
14 the aggregate assessment.

15 (Source: P.A. 91-555, eff. 1-1-00.)

16 (35 ILCS 200/17-40)

17 Sec. 17-40. Publication of final equalization factor. The
18 Department shall publish in each county and on the Department's
19 official website the percentage and equalization factor
20 certified to each county clerk under Section 17-30. If the
21 percentage differs from the percentage derived from the initial
22 estimate certified under Section 17-15, a statement as to the
23 basis for the final percentage shall also be published. The
24 Department shall provide the statement to any member of the
25 public upon request.

1 (Source: P.A. 79-703; 88-455.)

2 (35 ILCS 200/31-5)

3 Sec. 31-5. Definitions.

4 "Affixed" means physically or electronically indicated.

5 "Recordation" includes the issuance of certificates of
6 title by Registrars of Title under the Registered Titles
7 (Torrens) Act pursuant to the filing of deeds or trust
8 documents for that purpose, as well as the recording of deeds
9 or trust documents by recorders.

10 "Department" means the Department of Revenue.

11 "Person" means any natural individual, firm, partnership,
12 association, joint stock company, joint adventure, public or
13 private corporation, limited liability company, or a receiver,
14 executor, trustee, guardian or other representative appointed
15 by order of any court.

16 "Revenue stamp" means physical, electronic, or alternative
17 indicia that indicates the amount of tax paid. Physical or
18 paper stamps shall be phased out and eliminated by December 31,
19 2021.

20 "Value" means the amount of the full actual consideration
21 for the real property or the beneficial interest in real
22 property located in Illinois, including the amount of any lien
23 on the real property assumed by the transferee.

24 "Trust document" means a document required to be recorded
25 under the Land Trust Recordation and Transfer Tax Act and,

1 beginning June 1, 2005, also means any document relating to the
2 transfer of a taxable beneficial interest under this Article.

3 "Beneficial interest" includes, but is not limited to:

4 (1) the beneficial interest in an Illinois land trust;

5 (2) the lessee interest in a ground lease (including
6 any interest of the lessee in the related improvements)
7 that provides for a term of 30 or more years when all
8 options to renew or extend are included, whether or not any
9 portion of the term has expired; or

10 (3) the indirect interest in real property as reflected
11 by a controlling interest in a real estate entity.

12 "Controlling interest" means more than 50% of the fair
13 market value of all ownership interests or beneficial interests
14 in a real estate entity.

15 "Real estate entity" means any person including, but not
16 limited to, any partnership, corporation, limited liability
17 company, trust, other entity, or multi-tiered entity, that
18 exists or acts substantially for the purpose of holding
19 directly or indirectly title to or beneficial interest in real
20 property. There is a rebuttable presumption that an entity is a
21 real estate entity if it owns, directly or indirectly, real
22 property having a fair market value greater than 75% of the
23 total fair market value of all of the entity's assets,
24 determined without deduction for any mortgage, lien, or
25 encumbrance.

26 (Source: P.A. 98-929, eff. 8-15-14.)

1 (35 ILCS 200/31-15)

2 Sec. 31-15. Collection of tax.

3 (a) Paper revenue stamps. The tax shall be collected by the
4 recorder or registrar of titles of the county in which the
5 property is situated through the sale of revenue stamps, the
6 design, denominations and form of which shall be prescribed by
7 the Department. The revenue stamps shall be sold by the
8 Department to the recorder or registrar of titles who shall
9 cause them to be sold for the purposes prescribed. The
10 Department shall charge at a rate of 50¢ per \$500 of value in
11 units of not less than \$500. The recorder or registrar of
12 titles of the several counties shall sell the revenue stamps at
13 a rate of 50¢ per \$500 of value or fraction of \$500. The
14 recorder or registrar of titles may use the proceeds for the
15 purchase of revenue stamps from the Department. The Department
16 must establish a system to allow the recorder or registrar of
17 titles to purchase the revenue stamps electronically and must
18 deliver the electronically purchased stamps to the recorder or
19 registrar of titles. Physical or paper issued stamps shall be
20 phased out and eliminated by December 31, 2021, and, on and
21 after that date, all counties are required to issue an
22 electronic stamp or an alternative indicia that indicates the
23 amount of the tax paid.

24 (b) Electronic revenue stamp or alternative indicia. If the
25 recorder or registrar of titles uses an electronic revenue

1 stamp or alternative indicia, the recorder or registrar of
2 titles shall electronically file a return within an electronic
3 system required by the Department and electronically remit the
4 tax to the Department through an ACH credit on or before the
5 10th day of the month following the month in which the tax was
6 required to be collected. The return shall disclose the tax
7 collected and other information that the Department may
8 reasonably require. The return shall be filed using an
9 electronic ~~a~~ format prescribed by the Department through the
10 electronic system designated by the Department.

11 If a return is not filed or the tax is not fully paid as
12 required under this Section within 15 days of the required time
13 period, the Department may eliminate the recorder or registrar
14 of titles' ability to electronically file its returns and
15 electronically remit the tax until such time as the recorder or
16 registrar of titles fully remits the return and tax amount due.
17 (Source: P.A. 98-929, eff. 8-15-14.)

18 Section 10. The State Tax Lien Registration Act is amended
19 by changing Sections 1-5, 1-10, 1-15, and 1-30 as follows:

20 (35 ILCS 750/1-5)

21 Sec. 1-5. Purpose.

22 (a) The purpose of this Act is to provide a uniform
23 statewide system for filing notices of tax liens that are in
24 favor of or enforced by the Department. The Department shall

1 maintain the system.

2 (b) The scope of this Act is limited to tax liens in real
3 property and personal property, tangible and intangible, of
4 taxpayers or other persons against whom the Department has
5 liens pursuant to law for unpaid final tax liabilities
6 administered by the Department or from liens filed for deferred
7 property taxes pursuant to participation in the program under
8 the Senior Citizens Real Estate Tax Deferral Act.

9 (c) Nothing in this Act shall be construed to invalidate
10 any lien filed by the Department with a county recorder of
11 deeds prior to the effective date of this Act.

12 (Source: P.A. 100-22, eff. 1-1-18.)

13 (35 ILCS 750/1-10)

14 Sec. 1-10. Definitions.

15 "Debtor" means a taxpayer or other person against whom
16 there is an unpaid final tax liability collectible by the
17 Department, including, but not limited to, a person who has an
18 unpaid liability from deferred property taxes through
19 participation in the Senior Citizens Real Estate Tax Deferral
20 Act.

21 "Department" means the Department of Revenue.

22 "Final tax liability" means any State tax, fee, penalty, or
23 interest owed by a person to the Department where the
24 assessment of the liability is not subject to any further
25 timely filed administrative or judicial review.

1 "Last-known address of the debtor" means the address of the
2 debtor appearing in the records of the Department at the time
3 the notice of tax lien is filed in the registry.

4 "Person" means any natural individual, firm, partnership,
5 association, joint stock company, joint adventure, public or
6 private corporation, limited liability company, or a receiver,
7 executor, trustee, guardian or other representative appointed
8 by order of any court.

9 "Registry" or "State Tax Lien Registry" means the public
10 database maintained by the Department wherein tax liens are
11 filed in favor of and enforced by the Department.

12 (Source: P.A. 100-22, eff. 1-1-18.)

13 (35 ILCS 750/1-15)

14 Sec. 1-15. Registry established.

15 (a) The Department shall establish and maintain a public
16 database known as the State Tax Lien Registry. If any person
17 neglects or refuses to pay any final tax liability, the
18 Department may file in the registry a notice of tax lien within
19 3 years from the date of the final tax liability. The
20 Department shall also file in the registry a notice of tax lien
21 for each tax year wherein a taxpayer has deferred property
22 taxes through the Senior Citizen Real Estate Tax Deferral Act
23 indicating the amount of the real estate taxes deferred for the
24 respective tax year.

25 (b) The notice of tax lien file shall include:

1 (1) the name and last-known address of the debtor,
2 including the parcel identification number and address for
3 any property wherein a taxpayer has deferred property taxes
4 through the Senior Citizen Real Estate Deferral Act;

5 (2) the name and address of the Department;

6 (3) the tax lien number assigned to the lien by the
7 Department; and

8 (4) the basis for the tax lien, including, but not
9 limited to, the amount owed by the debtor as of the date of
10 filing in the tax lien registry.

11 (Source: P.A. 100-22, eff. 1-1-18.)

12 (35 ILCS 750/1-30)

13 Sec. 1-30. Registry format.

14 (a) The Department shall maintain notices of tax liens
15 filed in the registry after the effective date of this Act in
16 its information management system in a form that permits the
17 information to be readily accessible in an electronic form
18 through the Internet and to be reduced to printed form. The
19 electronic and printed form shall include the following
20 information:

21 (1) the name of the taxpayer;

22 (1.5) the address and parcel identification number for
23 any property wherein a taxpayer has deferred property taxes
24 through the Senior Citizen Real Estate Tax Deferral Act;

25 (2) the name and address of the Department;

1 (3) the tax lien number assigned to the lien by the
2 Department;

3 (4) the amount of the taxes, penalties, interest, and
4 fees indicated due on the notice of tax lien received from
5 the Department; and

6 (5) the date and time of filing.

7 (b) Information in the registry shall be searchable by name
8 of debtor or by tax lien number. The Department shall not
9 charge for access to information in the registry.

10 (c) The Department is authorized to sell at bulk the
11 information appearing on the tax lien registry. In selling the
12 information, the Department shall adopt rules governing the
13 process by which the information will be sold and the media or
14 method by which it will be available to the purchaser and shall
15 set a price for the information that will at least cover the
16 cost of producing the information. The proceeds from the sale
17 of bulk information shall be retained by the Department and
18 used to cover its cost to produce the information sold and to
19 maintain the registry.

20 (d) Registry information, whether accessed by name of
21 debtor or by tax lien number at no charge, through a bulk sale
22 of information, or by other means, shall not be used for
23 survey, marketing, or solicitation purposes. Survey,
24 marketing, or solicitation purpose does not include any action
25 by the Department or its authorized agent to collect a debt
26 represented by a tax lien appearing in the registry. The

1 Attorney General may bring an action in any court of competent
2 jurisdiction to enjoin the unlawful use of registry information
3 for survey, marketing, or solicitation purposes and to recover
4 the cost of such action, including reasonable attorney's fees.
5 (Source: P.A. 100-22, eff. 1-1-18.)

6 Section 15. The Senior Citizens Real Estate Tax Deferral
7 Act is amended by changing Section 4 as follows:

8 (320 ILCS 30/4) (from Ch. 67 1/2, par. 454)

9 Sec. 4. In the case of each tax deferral and recovery
10 agreement entered into between the collector and the owner or
11 owners of qualifying property, the collector shall notify the
12 Department forthwith cause to be recorded with the recorder of
13 the county in which the qualifying property is located along
14 with a statement of their action which shall constitute a lien
15 upon the real estate and improvements thereon covered by such
16 agreement for such taxes as have been deferred under the
17 provisions of this Act, plus accrued interest as provided for
18 by Section 3. The Department shall then file a lien pursuant to
19 the State Tax Lien Registration Act for the tax year, parcel
20 number, and amount deferred for each tax deferral and recovery
21 agreement between the taxpayer and the respective county. In
22 the case of a dwelling unit in a multidwelling building that is
23 owned and operated as a cooperative, the lien shall be upon
24 only that portion of the real estate that constitutes a

1 homestead exemption occupied by the taxpayer. The statement
2 shall name the owner or owners and shall include a description
3 of the real estate adequate for identification. The filing fee
4 for such statement shall be paid by the county or other unit of
5 local government and shall be added to and become a part of the
6 deferred taxes due.

7 (Source: P.A. 88-268.)

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

1 INDEX

2 Statutes amended in order of appearance

3 35 ILCS 200/1-120

4 35 ILCS 200/2-45

5 35 ILCS 200/3-5

6 35 ILCS 200/8-35

7 35 ILCS 200/11-25

8 35 ILCS 200/17-20

9 35 ILCS 200/17-40

10 35 ILCS 200/31-5

11 35 ILCS 200/31-15

12 35 ILCS 750/1-5

13 35 ILCS 750/1-10

14 35 ILCS 750/1-15

15 35 ILCS 750/1-30

16 320 ILCS 30/4 from Ch. 67 1/2, par. 454