



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB5772

by Rep. Joe Sosnowski

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-40

Amends the Property Tax Code. Provides that, with respect to 2019 taxes (payable in 2020), no installment of taxes due under this Code shall become delinquent until 90 days after each installment would otherwise become delinquent. Provides that, during the 90-day period, neither penalties nor interest shall be charged. Effective immediately.

LRB101 21171 HLH 71721 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 Section 21-40 as follows:

6 (35 ILCS 200/21-40)

7 Sec. 21-40. Ordinance for delayed due date; accrual of  
8 interest.

9 (a) In any county with less than 3,000,000 inhabitants, the  
10 county board may adopt an ordinance under which 50% of each  
11 installment of taxes shall not become delinquent until 60 days  
12 after each installment would otherwise become delinquent under  
13 Sections 21-15, 21-20, 21-25 or 21-30.

14 (b) Beginning with installments of taxes and special  
15 assessments payable in 1994, in any county that has been  
16 designated, in whole or in part, as a disaster area by the  
17 President of the United States or the Governor of the State of  
18 Illinois due to a disaster that occurred during the calendar  
19 year in which the taxes are payable or in the preceding  
20 calendar year, the county board may adopt an ordinance or  
21 resolution under which interest allowed to be assessed on  
22 special assessments or allowed to be assessed under Sections  
23 21-15, 21-20, and 21-25 on delinquent installments of taxes for

1 real property within one or more townships (or congressional  
2 townships if the assessor's books are organized by  
3 congressional townships) designated by the county board, that  
4 have been affected by the disaster does not accrue until the  
5 court enters the order for sale of the property. The ordinance  
6 or resolution shall provide that a person may pay a delinquent  
7 installment of taxes or special assessment without interest  
8 being assessed until the last working day before the court  
9 enters the order for sale of the property. If adopted, the  
10 ordinance or resolution must establish a procedure for affected  
11 property owners to make application to a designated county  
12 official who shall determine, according to the guidelines in  
13 the ordinance or resolution, whether the property is  
14 substantially damaged or adversely affected and shall approve  
15 damaged or adversely affected property for the delay in accrual  
16 of interest specified in the ordinance or resolution. The  
17 designated county official shall notify the county collector of  
18 the parcel number and the name of the owner of property  
19 approved for relief.

20 (c) (1) The governing authority of any county that has been  
21 designated, in whole or in part, as a disaster area by the  
22 President of the United States or the Governor of the State of  
23 Illinois may adopt an ordinance or resolution modifying the  
24 provisions of this Act relating to any specified installment or  
25 installments of real property tax or special assessment on real  
26 property that is situated within the designated disaster area

1 and that is determined, in the manner provided in the ordinance  
2 or resolution, to be substantially damaged or adversely  
3 affected as a result of that disaster.

4 The ordinance or resolution may:

5 (A) postpone the date on which any specified  
6 installment or installments of tax due on that real  
7 property in the current year becomes or became delinquent  
8 under Section 21-15, 21-20, or 21-25;

9 (B) exempt any specified installment or installments  
10 of tax due on that real property from the interest penalty  
11 provided under Section 21-15, 21-20, or 21-25 until the  
12 postponed delinquency date established by the ordinance or  
13 resolution;

14 (C) postpone the date on which a special assessment due  
15 on that real property in the current year becomes or became  
16 delinquent; and exempt a special assessment due on that  
17 real property from any interest penalty until the postponed  
18 delinquency date established by the ordinance or  
19 resolution; and

20 (D) order the county collector not to give notice of  
21 application for judgment for sale under Section 21-110 or  
22 21-120 and not to apply for judgment and order of sale  
23 under Section 21-150, until after the postponed  
24 delinquency date for the final installment of tax or  
25 special assessment due on that real property as established  
26 in the ordinance or resolution.

1           (2) The ordinance or resolution shall establish a procedure  
2 for owners of real property situated in the designated disaster  
3 area to make application to a designated county official, who  
4 shall determine, within the guidelines established by the  
5 ordinance or resolution, if the property is substantially  
6 damaged or adversely affected and approve the property for  
7 relief as specified in the ordinance or resolution adopted  
8 under this subsection (c). The designated county official shall  
9 notify the county collector of the parcel number and name of  
10 the property owner of property approved for relief.

11           (3) The ordinance or resolution may also direct the county  
12 collector to give a credit against a special assessment or the  
13 extension of the general corporate levy of the county for the  
14 year following the year in which the disaster is declared to  
15 the owner of property approved for relief in an amount equal to  
16 any interest penalty paid by that owner on any specified  
17 installment or installments of tax due on that property in the  
18 year the disaster is declared, if that interest penalty was  
19 paid before the ordinance or resolution was adopted or before  
20 the postponed delinquency dates.

21           (4) The ordinance or resolution may also direct the county  
22 collector to refund any installment or installments, and any  
23 special assessment or interest penalties thereon, of tax due,  
24 in the year the disaster is declared, on property approved for  
25 relief, that have been paid by the holder of a certificate of  
26 purchase for a prior year on that property.

1       (d) Notwithstanding any other provision of law, with  
2       respect to 2019 taxes (payable in 2020), no installment shall  
3       become delinquent until 90 days after that installment would  
4       otherwise become delinquent under Section 21-15, 21-20, 21-25,  
5       or 21-30. During this 90-day period, neither penalties nor  
6       interest shall be charged under this Code.

7       (Source: P.A. 88-455; 88-518; 88-660, eff. 9-16-94; 89-89, eff.  
8       6-30-95.)

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