



Rep. Lakesia Collins

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10200HB5532ham002

LRB102 24138 HLH 36826 a

1 AMENDMENT TO HOUSE BILL 5532

2 AMENDMENT NO. _____. Amend House Bill 5532 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 15-5, 16-70, 16-130, 22-5, and 22-25 as follows:

6 (35 ILCS 200/15-5)

7 Sec. 15-5. Creation of exemptions.

8 (a) Any person wishing to claim an exemption for the first
9 time, other than those entities applying under subsection (b)
10 or persons claiming a homestead exemption under Sections
11 15-165 through 15-180, shall file an application with the
12 county board of review or board of appeals, following the
13 procedures of Section 16-70 or 16-130. In addition, in
14 counties with a population of 3,000,000 or more, the board of
15 review shall transmit to the county assessor's office, within
16 14 days of receipt, a copy of any application that requests

1 exempt status under Section 15-40.

2 (b) Notwithstanding any provision to the contrary, all
3 properties owned by the entities listed in this subsection and
4 held for future development are exempt from property taxes.
5 Persons applying for an exemption under this subsection are
6 not required to follow the procedures set forth in Section
7 16-70 or 16-130. To claim an exemption under this subsection,
8 the entities listed below must submit the following
9 documentation to the county board of review: (i) a recorded
10 deed vesting title in the entity and identifying the legal
11 description and property index number for the exempt property;
12 and (ii) an affidavit of use signed by an authorized signor or
13 agent for the entity attesting that the property is being held
14 for future development. Once the board of review confirms that
15 it has received true and accurate copies of the documentation
16 identified in this subsection, the exemption is granted
17 without further review from the Department. If an exemption is
18 approved, the board of review shall direct the county assessor
19 to correct the assessment to reflect the exemption. The
20 decision of the board of review is a final administrative
21 decision subject to review under the Administrative Review
22 Law. The exemption approval process set forth in this
23 subsection shall apply to property owned by any of the
24 following entities and held for future development:

25 (1) County of Cook d/b/a Cook County Land Bank

26 Authority;

1 (2) South Suburban Land Bank and Development
2 Authority; or

3 (3) Northern Illinois Land Bank Authority.

4 (Source: P.A. 92-333, eff. 8-10-01.)

5 (35 ILCS 200/16-70)

6 Sec. 16-70. Determination of exemptions. The board of
7 review shall hear and determine the application of any person
8 who is assessed on property claimed to be exempt from
9 taxation. However, the decision of the board shall not be
10 final, except as to homestead exemptions and exemptions
11 provided under subsection (b) of Section 15-5. With the
12 exception of homestead exemptions and exemptions provided
13 under subsection (b) of Section 15-5, upon ~~Upon~~ filing of any
14 application for an ~~a non-homestead~~ exemption which would
15 reduce the assessed valuation of any property by more than
16 \$100,000, the owner shall deliver, in person or by mail, a copy
17 of the application to any municipality, school district,
18 community college district, and fire protection district in
19 which the property is situated. Failure of a municipality,
20 school district, community college district, or fire
21 protection district to receive the notice shall not invalidate
22 any exemption. The board shall give the municipalities, school
23 districts, community college districts, fire protection
24 districts, and the taxpayer an opportunity to be heard. The
25 clerk of the board in all cases other than homestead

1 exemptions, under the direction of the board, shall make out
2 and forward to the Department, a full and complete statement
3 of all the facts in the case. The Department shall determine
4 whether the property is legally liable to taxation. It shall
5 notify the board of review of its decision, and the board shall
6 correct the assessment if necessary. The decision of the
7 Department is subject to review under Sections 8-35 and 8-40.
8 The extension of taxes on any assessment shall not be delayed
9 by any proceedings under this Section, and, if the Department
10 rules that the property is exempt, any taxes extended upon the
11 unauthorized assessment shall be abated or, if paid, shall be
12 refunded.

13 (Source: P.A. 94-1031, eff. 1-1-07.)

14 (35 ILCS 200/16-130)

15 Sec. 16-130. Exemption procedures; board of appeals; board
16 of review. Whenever the board of appeals (until the first
17 Monday in December 1998 and the board of review beginning the
18 first Monday in December 1998 and thereafter) in any county
19 with 3,000,000 or more inhabitants determines that any
20 property is or is not exempt from taxation, the decision of the
21 board shall not be final, except as to homestead exemptions
22 and exemptions provided under subsection (b) of Section 15-5.
23 With the exception of homestead exemptions and exemptions
24 provided under subsection (b) of Section 15-5, upon ~~upon~~
25 filing of any application for an exemption which would, if

1 approved, reduce the assessed valuation of any property by
2 more than \$100,000, other than a homestead exemption, the
3 owner shall give timely notice of the application by mailing a
4 copy of it to any municipality, fire protection district,
5 school district, and community college district in which such
6 property is situated. Failure of a municipality, fire
7 protection district, school district, or community college
8 district to receive the notice shall not invalidate any
9 exemption. The board shall give the municipalities, fire
10 protection districts, school districts, and community college
11 districts and the taxpayer an opportunity to be heard. In all
12 exemption cases other than homestead exemptions, the secretary
13 of the board shall comply with the provisions of Section 5-15.
14 The Department shall then determine whether the property is or
15 is not legally liable to taxation. It shall notify the board of
16 its decision and the board shall correct the assessment
17 accordingly, if necessary. The decision of the Department is
18 subject to review under Sections 8-35 and 8-40. The extension
19 of taxes on any assessment shall not be delayed by any
20 proceedings under this paragraph, and, in case the property is
21 determined to be exempt, any taxes extended upon the
22 unauthorized assessment shall be abated or, if already paid,
23 shall be refunded.

24 (Source: P.A. 98-937, eff. 8-15-14.)

1 possession of this property if redemption is not made on or
2 before

3 At the date of this notice the total amount which you must
4 pay in order to redeem the above property is.....

5 YOU ARE URGED TO REDEEM IMMEDIATELY TO
6 PREVENT LOSS OF PROPERTY

7 Redemption can be made at any time on or before by
8 applying to the County Clerk of County, Illinois at the
9 Office of the County Clerk in, Illinois.

10 The above amount is subject to increase at 6 month
11 intervals from the date of sale. Check with the county clerk as
12 to the exact amount you owe before redeeming. Payment must be
13 made by certified check, cashier's check, money order, or in
14 cash.

15 For further information contact the County Clerk

16 ADDRESS:.....

17 TELEPHONE:.....

18

19 Purchaser or Assignee

20 Dated (insert date).

21 Within 10 days after receipt of said notice, the county
22 clerk shall mail to the addresses supplied by the purchaser or
23 assignee, by registered or certified mail, copies of said
24 notice to the party in whose name the taxes are last assessed

1 as shown by the most recent tax collector's warrant books.
2 With the exception of a county or taxing district acquiring
3 certificates pursuant to Section 21-90 and 21-260, all
4 purchasers ~~The purchaser~~ or assignees ~~assignee~~ shall pay to
5 the clerk postage plus the sum of \$10. The clerk shall write or
6 stamp the date of receiving the notices upon the copies of the
7 notices, and retain one copy.

8 The changes to this Section made by this amendatory Act of
9 the 97th General Assembly apply only to tax sales that occur on
10 or after the effective date of this amendatory Act of the 97th
11 General Assembly.

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

13 (35 ILCS 200/22-25)

14 Sec. 22-25. Mailed notice. In addition to the notice
15 required to be served not less than one month ~~3 months~~ nor more
16 than 6 months prior to the expiration of the period of
17 redemption, the purchaser or his or her assignee shall prepare
18 and deliver to the clerk of the Circuit Court of the county in
19 which the property is located, the notice provided for in this
20 Section, together with the statutory costs for mailing the
21 notice by certified mail, return receipt requested, as
22 provided in subsection (e) of Section 21-260. The form of
23 notice to be mailed by the clerk shall be identical in form to
24 that provided by Section 22-10 for service upon owners
25 residing upon the property sold, except that it shall bear the

1 signature of the clerk instead of the name of the purchaser or
2 assignee and shall designate the parties to whom it is to be
3 mailed. The clerk may furnish the form. The clerk shall
4 promptly mail the notices delivered to him or her by certified
5 mail, return receipt requested. The certificate of the clerk
6 that he or she has mailed the notices, together with the return
7 receipts, shall be filed in and made a part of the court
8 record. The notices shall be mailed to the owners of the
9 property at their last known addresses, and to those persons
10 who are entitled to service of notice as occupants.

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

14 (Source: P.A. 102-528, eff. 1-1-22.)

15 Section 99. Effective date. This Act takes effect upon
16 becoming law."