

SB0074



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB0074

Introduced 1/20/2023, by Sen. Robert Peters

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-28 new
35 ILCS 200/21-190

Amends the Property Tax Code. Provides that each county treasurer in a county with 3,000,000 or more inhabitants shall operate an installment payment program to allow delinquent property taxes due from current and prior years to be paid in monthly installments. Provides that the taxpayer must enter into the installment payment agreement before the date of the annual tax sale at which the delinquent taxes are sold. Effective immediately.

LRB103 05836 HLH 50856 b

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 21-190 and by adding Section 21-28 as follows:

6 (35 ILCS 200/21-28 new)

7 Sec. 21-28. Installment payment program for delinquent
8 taxes; counties of 3,000,000 or more.

9 (a) By January 1, 2024, each county treasurer in a county
10 with 3,000,000 or more inhabitants shall operate an
11 installment payment program to allow delinquent property taxes
12 due from current and prior years to be paid in monthly
13 installments. Taxpayers that receive or are deemed eligible
14 for the general homestead exemption under Section 15-175 for
15 property with 6 or fewer residential units are eligible to
16 participate in the program with respect to that property.
17 Eligible taxpayers may not enter into an installment payment
18 agreement through a program established under this Section on
19 or after the date of the annual tax sale at which the
20 delinquent taxes would otherwise be sold.

21 (b) The county treasurer, or the county board by adoption
22 of a resolution or ordinance, shall develop and make the
23 following information about the installment payment program

1 publicly available:

2 (1) taxpayer notices described in subsection (c);

3 (2) eligibility and application requirements;

4 (3) minimum payment requirements;

5 (4) rules and procedures for a taxpayer to remain in
6 good standing for purposes of the program;

7 (5) rules and procedures for terminating a taxpayer's
8 eligibility for the program; and

9 (6) any other policies, procedures and materials
10 necessary for implementation and oversight of the program.

11 (c) The county treasurer shall provide an annual notice
12 about program application procedures and program requirements
13 to taxpayers that are eligible to apply for or to continue
14 participating in the installment payment program under this
15 Section.

16 (d) Minimum payment requirements within any 12-month
17 period shall not to exceed one-third of the total amount of
18 delinquent taxes currently due.

19 (e) Eligible taxpayers who successfully complete their
20 payment plan within the agreed upon time period shall be
21 eligible to have their interest payments waived or refunded as
22 determined by payment plan rules and procedures.

23 (f) In developing the installment payment program, the
24 county treasurer shall obtain input from community-based
25 organizations working with low-income homeowners and other
26 stakeholders.

1 (35 ILCS 200/21-190)

2 Sec. 21-190. Entry of judgment for sale. If judgment is
3 rendered against any property for any tax or, in counties with
4 3,000,000 or more inhabitants, for any tax or special
5 assessment, the county collector shall, after publishing a
6 notice for sale in compliance with the requirements of
7 Sections 21-110 and 21-115 or 21-120, proceed to offer the
8 property for sale pursuant to the judgment. However, in the
9 case of an appeal from the judgment, if the party, when filing
10 notice of appeal deposits with the county collector the amount
11 of the judgment and costs, the collector shall not sell the
12 property until the appeal is disposed of. However, property
13 shall not be offered for sale if the taxpayer has entered into
14 an installment payment agreement under an installment payment
15 program established under Section 21-28 and is in good
16 standing under the agreement.

17 (Source: P.A. 79-451; 88-455.)

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