



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB0002

Introduced 12/3/2004, by Rep. Robin Kelly

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-81 new

Amends the Property Tax Code. Provides that if a county or municipality acquires certain property on which taxes are delinquent, the county or municipality may petition the circuit court to determine (i) that waste was committed or suffered on the property on or after the date the taxes on the property first became delinquent and (ii) the extent to which the waste diminished the fair market value of the property. Holds each person whose acts or omissions caused the waste jointly and severally liable for (i) the entire amount of the delinquency and (ii) damages based on the amount of the diminishment. Imposes criminal penalties for intentional waste of the property. Effective immediately.

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CORRECTIONAL
BUDGET AND
IMPACT NOTE ACT
MAY APPLY

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning taxes.

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 adding
5 Section 21-81 as follows:

6 (35 ILCS 200/21-81 new)

7 Sec. 21-81. Liability for waste.

8 (a) If taxes on a property are delinquent and a county or
9 municipality acquires that property by any method to which
10 Section 21-95 applies, the county or municipality may petition
11 the circuit court for a determination of the following: (i)
12 that waste was committed or suffered on the property on or
13 after the date the taxes on the property first became
14 delinquent and (ii) the extent to which the fair market value
15 of the property has been diminished by the waste.

16 (b) If the court determines that waste has been committed
17 or suffered on the property on or after the date the taxes on
18 the property first became delinquent and that the fair market
19 value of the property has been diminished since the date the
20 taxes on the property first became delinquent, each person
21 whose acts or omissions caused the waste is jointly and
22 severally liable to the county or municipality for: (i) the
23 entire amount of the delinquent taxes owed on the property;
24 (ii) the amount of the diminishment if the fair market value of
25 the property is diminished by less than 5%; (iii) twice the
26 amount of the diminishment if the fair market value of the
27 property is diminished by at least 5% but less than 15%; and
28 (iv) treble the amount of the diminishment if the fair market
29 value of the property is diminished by 15% or more. All funds
30 received by the county or municipality in accordance with this
31 Section shall be distributed proportionally to each taxing
32 district based upon the amount of delinquent taxes owed to that

1 taxing district.

2 (c) In addition to any civil penalty imposed under this
3 Section, if a person intentionally caused waste to the property
4 on or after the date the taxes on the property first became
5 delinquent and that waste diminished the fair market value of
6 the property by at least 5% but less than 15% since the taxes
7 first became delinquent, then that person is guilty of a Class
8 B misdemeanor. If a person intentionally caused waste to the
9 property on or after the date the taxes on the property became
10 delinquent and that waste diminished the fair market value of
11 the property by 15% or more since the taxes first became
12 delinquent, then that person is guilty of a Class A
13 misdemeanor.

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