

HB4910



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB4910

by Rep. Timothy L. Schmitz

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-20

Amends the Property Tax Code. Requires that certificates of error be issued if an owner fails to file an application for any homestead exemption under Article 15 during any of the 3 previous assessment years and he or she qualifies for the exemption. Effective immediately.

LRB095 19544 BDD 45866 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 14-20 as follows:

6 (35 ILCS 200/14-20)

7 Sec. 14-20. Certificate of error; counties of less than
8 3,000,000. In any county with less than 3,000,000 inhabitants,
9 if, at any time before judgment or order of sale is entered in
10 any proceeding to collect or to enjoin the collection of taxes
11 based upon any assessment of any property, the chief county
12 assessment officer discovers an error or mistake in the
13 assessment (other than errors of judgment as to the valuation
14 of the property), he or she shall issue to the person
15 erroneously assessed a certificate setting forth the nature of
16 the error and the cause or causes of the error. In any county
17 with less than 3,000,000 inhabitants, if an owner fails to file
18 an application for any homestead exemption under Article 15 ~~the~~
19 ~~Senior Citizens Assessment Freeze Homestead Exemption provided~~
20 ~~in Section 15-172~~ during any of the 3 previous assessment years
21 ~~year~~ and qualifies for the exemption, the Chief County
22 Assessment Officer pursuant to this Section, or the Board of
23 Review pursuant to Section 16-75, shall issue a certificate of

1 error setting forth the correct taxable valuation of the
2 property. The certificate, when properly endorsed by the
3 majority of the board of review, showing their concurrence, and
4 not otherwise, may be used in evidence in any court of
5 competent jurisdiction, and when so introduced in evidence,
6 shall become a part of the court record and shall not be
7 removed from the files except on an order of the court.

8 (Source: P.A. 90-552, eff. 12-12-97; 91-377, eff. 7-30-99.)

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