



Sen. Don Harmon

Filed: 4/11/2008

09500SB2636sam002

LRB095 18910 AJO 49274 a

1 AMENDMENT TO SENATE BILL 2636

2 AMENDMENT NO. _____. Amend Senate Bill 2636, AS AMENDED,
3 after the enacting clause, by inserting the following:

4 "Section 3. The Property Tax Code is amended by changing
5 Section 20-175 as follows:

6 (35 ILCS 200/20-175)

7 Sec. 20-175. Refund for erroneous assessments or
8 overpayments. If any property is twice assessed for the same
9 year, or assessed before it becomes taxable, and the
10 erroneously assessed taxes have been paid either at sale or
11 otherwise, or have been overpaid by the same claimant or by
12 different claimants, the County Collector, upon being
13 satisfied of the facts in the case, shall refund the taxes to
14 the proper claimant. When the County Collector is unable to
15 determine the proper claimant, the circuit court, on petition
16 of the person paying the taxes, or his or her agent, and being

1 satisfied of the facts in the case, shall direct the county
2 collector to refund the taxes and deduct the amount thereof,
3 pro rata, from the moneys due to taxing bodies which received
4 the taxes erroneously paid, or their legal successors.
5 Pleadings in connection with the petition provided for in this
6 Section shall conform to that prescribed in the Civil Practice
7 Law. Appeals may be taken from the judgment of the circuit
8 court, either by the county collector or by the petitioner, as
9 in other civil cases. Any erroneous assessment payments or
10 overpayments not refunded within 7 years shall be delivered to
11 the Office of the Illinois State Treasurer pursuant to the
12 Illinois Uniform Disposition of Unclaimed Property Act. ~~A claim~~
13 ~~for refund shall not be allowed unless a petition is filed~~
14 ~~within 5 years from the date the right to a refund arose.~~ If a
15 certificate of error results in the allowance of a homestead
16 exemption not previously allowed, the county collector shall
17 pay the taxpayer interest on the amount of taxes paid that are
18 attributable to the amount of the additional allowance, at the
19 rate of 6% per year. To cover the cost of interest, the county
20 collector shall proportionately reduce the distribution of
21 taxes collected for each taxing district in which the property
22 is situated.

23 (Source: P.A. 83-121; 85-468; 88-455.)"