



Sen. Jeffrey M. Schoenberg

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LRB095 19579 BDD 46787 a

1 AMENDMENT TO SENATE BILL 2882

2 AMENDMENT NO. _____. Amend Senate Bill 2882 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 9-260, 9-265, 9-270, and 14-35 as follows:

6 (35 ILCS 200/9-260)

7 Sec. 9-260. Assessment of omitted property; counties of
8 3,000,000 or more.

9 (a) After signing the affidavit, the county assessor shall
10 have power, when directed by the board of appeals (until the
11 first Monday in December 1998 and the board of review beginning
12 the first Monday in December 1998 and thereafter), or on his or
13 her own initiative, to assess properties which may have been
14 omitted from assessments for the current year or during any
15 year or years for which the property was liable to be taxed,
16 and for which the tax has not been paid, but only on notice and

1 an opportunity to be heard in the manner and form required by
2 law, and in accordance with subsections (a-1) and (a-2), and
3 shall enter the assessments upon the assessment books. No
4 charge for tax of previous years shall be made against any
5 property if (a) the property was last assessed as unimproved,
6 (b) the owner of such property gave notice of subsequent
7 improvements and requested a reassessment as required by
8 Section 9-180, and (c) reassessment of the property was not
9 made within the 16 month period immediately following the
10 receipt of that notice.

11 (a-1) The assessor shall mail, by registered or certified
12 mail, return receipt requested, a "Notice of Intent to List
13 Omitted Assessments". The notice shall be sent to the current
14 owner of the property for which the omitted assessments are
15 being listed. The notice shall state that the current owner of
16 the property is responsible only for any taxes based on the
17 omitted assessments for the years in which he or she owned the
18 property. The notice shall advise the current owner of a
19 hearing and a hearing date on the omitted assessments, and that
20 the omitted assessments may be discussed or contested at that
21 time. The notice shall include a provision for a person who is
22 not the current owner of the property and received the notice
23 in error to respond to the Assessor that the notice was
24 received in error by telephone or registered or certified mail,
25 return receipt requested, listing a contact person, address,
26 and phone number.

1 (a-2) The assessor shall develop reasonable rules with
2 respect to the valuation of omitted property under this
3 Division, which shall include the notice provisions of
4 subsection (a-1) and procedures by which property owners may
5 challenge omitted assessments under this Division. The rules
6 shall be published on the Assessor's website and maintained in
7 the various assessment offices.

8 (a-3) The assessor shall render a decision following the
9 date of the scheduled hearing on the omitted assessments
10 whether or not the property owner made an appearance at the
11 hearing. Notice of the decision shall be mailed to the property
12 owner and shall contain a statement that the decision may be
13 appealed to the board of review.

14 (b) Any taxes based on the omitted assessment of a property
15 pursuant to Sections 9-260 through 9-270 and Sections 16-135
16 and 16-140 shall be prepared and mailed at the same time as the
17 second installment tax bill is prepared and mailed ~~estimated~~
18 ~~first installment property tax bill for the preceding year (as~~
19 ~~described in Section 21-30) is prepared and mailed.~~ The omitted
20 assessment tax bill is not due until the date on which the
21 second installment property tax bill for the preceding year
22 becomes due. The omitted assessment tax bill shall be deemed
23 delinquent and shall bear interest beginning on the day after
24 the due date of the second installment (as described in Section
25 21-25). Any taxes for omitted assessments deemed delinquent
26 after the due date of the second installment tax bill shall

1 bear interest at the rate of 1.5% per month or portion thereof
2 until paid or forfeited (as described in Section 21-25).

3 (c) The assessor shall have no power to change the
4 assessment or alter the assessment books in any other manner or
5 for any other purpose so as to change or affect the taxes in
6 that year, except as ordered by the board of appeals (until the
7 first Monday in December 1998 and the board of review beginning
8 the first Monday in December 1998 and thereafter). The county
9 assessor shall make all changes and corrections ordered by the
10 board of appeals (until the first Monday in December 1998 and
11 the board of review beginning the first Monday in December 1998
12 and thereafter). The county assessor may for the purpose of
13 revision by the board of appeals (until the first Monday in
14 December 1998 and the board of review beginning the first
15 Monday in December 1998 and thereafter) certify the assessment
16 books for any town or taxing district after or when such books
17 are completed.

18 (Source: P.A. 93-560, eff. 8-20-03.)

19 (35 ILCS 200/9-265)

20 Sec. 9-265. Omitted property; interest; change in exempt
21 use or ownership. If any property is omitted in the assessment
22 of any year or years, so that the taxes, for which the property
23 was liable, have not been paid, or if by reason of defective
24 description or assessment, taxes on any property for any year
25 or years have not been paid, or if any taxes are refunded under

1 subsection (b) of Section 14-5 because the taxes were assessed
2 in the wrong person's name, the property, when discovered,
3 shall be listed and assessed by the board of review or, in
4 counties with 3,000,000 or more inhabitants, by the county
5 assessor either on his or her own initiative or when so
6 directed by the board of appeals or board of review. For
7 purposes of this Section, "defective description or
8 assessment" includes a description or assessment which omits
9 all the improvements thereon as a result of which part of the
10 taxes on the total value of the property as improved remain
11 unpaid. In the case of property subject to assessment by the
12 Department, the property shall be listed and assessed by the
13 Department. All such property shall be placed on the assessment
14 and tax books. The arrearages of taxes which might have been
15 assessed, with 1.8% interest thereon for those assessments of
16 \$50,000 or less and 10% interest thereon for those assessments
17 of more than \$50,000 for each year or portion thereof from 2
18 years after the time the first correct tax bill ought to have
19 been received, shall be charged against the property by the
20 county clerk.

21 When property or acreage omitted by either incorrect survey
22 or other ministerial assessor error is discovered and the owner
23 has paid its tax bills as received for the year or years of
24 omission of the parcel, then the interest authorized by this
25 Section shall not be chargeable to the owner. However, nothing
26 in this Section shall prevent the collection of the principal

1 amount of back taxes due and owing.

2 If any property listed as exempt by the chief county
3 assessment officer has a change in use, a change in leasehold
4 estate, or a change in titleholder of record by purchase,
5 grant, taking or transfer, it shall be the obligation of the
6 transferee to notify the chief county assessment officer in
7 writing within 30 days of the change. The notice shall be sent
8 by certified mail, return receipt requested, and shall include
9 the name and address of the taxpayer, the legal description of
10 the property, and the property index number of the property
11 when an index number exists. If the failure to give the
12 notification results in the assessing official continuing to
13 list the property as exempt in subsequent years, the property
14 shall be considered omitted property for purposes of this Code.
15 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
16 8-14-96.)

17 (35 ILCS 200/9-270)

18 Sec. 9-270. Omitted property; limitations on assessment.
19 Before charging a tax and interest for previous years, the
20 county assessor shall identify the owner of the property for
21 the years for which the liability accrued. A charge for tax and
22 interest for previous years, as provided in Sections 9-265 or
23 14-40, shall not be made against any property for years prior
24 to the date of ownership of the person owning the property at
25 the time the liability for the omitted tax was first

1 ascertained. Ownership as used in this section shall be held to
2 refer to bona fide legal and equitable titles or interests
3 acquired for value and without notice of the tax, as may appear
4 by deed, deed of trust, mortgage, certificate of purchase or
5 sale, or other form of contract. No charge for tax of previous
6 years, as provided in Section 9-265, shall be made against any
7 property if (a) the property was last assessed as unimproved,
8 (b) the owner of the property gave notice of subsequent
9 improvements and requested a reassessment as required by
10 Section 9-180, and (c) reassessment of the property was not
11 made within the 16 month period immediately following the
12 receipt of that notice. The owner of property, if known,
13 assessed under this and the preceding section shall be notified
14 by the county assessor, board of review or Department, as the
15 case may require.

16 (Source: P.A. 86-359; 88-455.)

17 (35 ILCS 200/14-35)

18 Sec. 14-35. Hearings by county assessor; counties of
19 3,000,000 or more. In counties with 3,000,000 or more
20 inhabitants, the county assessor each year shall sit for the
21 purpose of revising the assessments. The time of the sittings
22 shall be set by the county assessor by notice as herein
23 provided after the assessment books for one or more townships
24 or taxing districts have been completed. The assessments for
25 one or more townships or taxing districts may be revised at any

1 sitting which may be adjourned from day to day as necessary. At
2 least one week before each sitting the county assessor shall
3 publish a notice, in some newspaper of general circulation
4 published in the county, of the time and place of the sitting,
5 the township or townships, taxing district or taxing districts
6 for which the assessments will be considered at the sitting,
7 and the time within which applications for revisions of
8 assessment may be made by taxpayers. The county assessor shall,
9 upon completion of the revision of assessments, and the
10 assessment of omitted properties under Section 9-260, for any
11 township or taxing district, deliver the assessment books for
12 the township or taxing district to the board of appeals (until
13 the first Monday in December 1998 and the board of review
14 beginning on the first Monday in December 1998 and thereafter).
15 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
16 8-14-96.)".