



Sen. Don Harmon

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LRB096 01732 HLH 27733 a

1 AMENDMENT TO HOUSE BILL 174

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 174 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding  
5 Section 21-28 as follows:

6 (35 ILCS 200/21-28 new)

7 Sec. 21-28. Voiding of tax bills for qualified low-income  
8 senior citizen supportive living facility property.

9 (a) Taxes on qualified low-income senior citizen  
10 supportive living facility property that have been prepared and  
11 mailed pursuant to Section 9-260(b) of this Code for the years  
12 2001 through 2007 and include a payment due date of August 1,  
13 2009 shall become null and void upon written request to the  
14 county collector by the person or entity to whom the taxes were  
15 mailed. The request shall describe the property by permanent  
16 index number and address. Upon receipt of the request, the

1 county collector shall transmit a copy of the request to the  
2 county clerk and the county assessor. The county collector and  
3 county clerk shall void the unpaid taxes on the records in  
4 their respective offices by entering the following statement  
5 upon their records for the property: "Taxes due and unpaid on  
6 this property (give property index number and address of the  
7 property) are waived and null and void under Section 21-28 of  
8 the Property Tax Code. The tax bills of this property are  
9 hereby voided and liens for the taxes are extinguished".

10 (b) As used in this Section:

11 "Qualified low-income senior citizen supportive living  
12 facility property" means a parcel of property that for  
13 taxable years 2001 through 2007:

14 (1) was situated in a municipality containing  
15 1,000,000 or more inhabitants;

16 (2) was owned by a 501(c)(3) tax exempt  
17 not-for-profit organization or a limited liability  
18 company, organized under the laws of the State of  
19 Illinois, of which the managing member was a 501(c)(3)  
20 tax-exempt not-for-profit organization;

21 (3) contained an existing improvement that was  
22 uninhabitable and unfit for occupancy or was  
23 rehabilitated as a structure approved as a supportive  
24 living facility under the Illinois Department of  
25 Public Aid Medicaid Waiver program; and

26 (4) when occupied, was occupied solely by

1           individuals age 65 or older with income at or below 60%  
2           of the area median gross income as determined by the  
3           United States Department of Housing and Urban  
4           Development.

5           Section 99. Effective date. This Act takes effect upon  
6           becoming law.".