



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB0458

Introduced 2/4/2009, by Rep. Ed Sullivan, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-180

Amends the Property Tax Code. Provides that owners of residential property are liable, on a proportionate basis, for the increased taxes resulting from certain improvements to the property beginning (i) on the date the property is residentially occupied, or (ii) on the first day of January of the second year following the year in which construction of the improvements was completed, whichever occurs first. Sets forth criteria for determining whether property is "residentially occupied". Effective immediately.

LRB096 02953 HLH 12967 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 9-180 as follows:

6 (35 ILCS 200/9-180)

7 Sec. 9-180. Pro-rata valuations; improvements or removal
8 of improvements.

9 (a) The owner of property on January 1 also shall be
10 liable, on a proportionate basis, for the increased taxes
11 occasioned by the construction of new or added buildings,
12 structures or other improvements on the property from the date
13 when the occupancy permit was issued or from the date the new
14 or added improvement was inhabitable and fit for occupancy or
15 for intended customary use to December 31 of that year. The
16 owner of the improved property shall notify the assessor,
17 within 30 days of the issuance of an occupancy permit or within
18 30 days of completion of the improvements, on a form prescribed
19 by that official, and request that the property be reassessed.
20 The notice shall be sent by certified mail, return receipt
21 requested and shall include the legal description of the
22 property.

23 (b) Notwithstanding any other provision of this Code,

1 beginning in taxable year 2009, owners of residential property
2 shall be liable, on a proportionate basis, for the increased
3 taxes occasioned by the construction of new or added buildings,
4 structures, or other improvements on the property beginning (i)
5 on the date the property is residentially occupied, or (ii) on
6 the first day of January of the second year following the year
7 in which construction of the improvements was completed,
8 whichever occurs first. For purposes of this Section, property
9 shall be considered residentially occupied upon personal
10 verification to the county assessor or when any two of the
11 following conditions have been met:

12 (1) an occupancy permit has been issued for the
13 property;

14 (2) a deed transferring ownership of the property from
15 one party to another has been filed with the county
16 recorder subsequent to the date of the first permanent
17 utility service;

18 (3) a utility company providing service in the county
19 has verified a transfer of service for the property from
20 one party to another;

21 (4) The person or persons occupying the newly
22 constructed property has registered a change of address
23 with any local, State, or federal governmental office or
24 agency.

25 (c) When, during the previous calendar year, any buildings,
26 structures or other improvements on the property were destroyed

1 and rendered uninhabitable or otherwise unfit for occupancy or
2 for customary use by accidental means (excluding destruction
3 resulting from the willful misconduct of the owner of such
4 property), the owner of the property on January 1 shall be
5 entitled, on a proportionate basis, to a diminution of assessed
6 valuation for such period during which the improvements were
7 uninhabitable or unfit for occupancy or for customary use. The
8 owner of property entitled to a diminution of assessed
9 valuation shall, on a form prescribed by the assessor, within
10 90 days after the destruction of any improvements or, in
11 counties with less than 3,000,000 inhabitants within 90 days
12 after the township or multi-township assessor has mailed the
13 application form as required by Section 9-190, file with the
14 assessor for the decrease of assessed valuation. Upon failure
15 so to do within the 90 day period, no diminution of assessed
16 valuation shall be attributable to the property.

17 Computations under this Section shall be on the basis of a
18 year of 365 days.

19 (Source: P.A. 91-486, eff. 1-1-00.)

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.