

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 provided under  
19 Article 15 ~~the Senior Citizens Assessment Freeze Homestead~~  
20 ~~Exemption provided in Section 15-172~~ during the previous  
21 assessment year and qualifies for the exemption, the Chief  
22 County Assessment Officer pursuant to this Section, or the  
23 Board of Review pursuant to Section 16-75, shall issue a

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