

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 Sections 9-260, 9-265, 9-270, 16-135, and 16-140 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, subject to the limitations of Sections
14 9-265 and 9-270, to assess properties which may have been
15 omitted from assessments for the current year and not more than
16 5 years prior to the current year ~~or during any year or years~~
17 for which the property was liable to be taxed, and for which
18 the tax has not been paid, but only on notice and an
19 opportunity to be heard in the manner and form required by law,
20 and shall enter the assessments upon the assessment books. Any
21 time period for the review of an omitted assessment included in
22 the notice shall be consistent with the time period established
23 by the assessor in accordance with subsection (a) of Section

1 12-55. No charge for tax of previous years shall be made
2 against any property if (1) the assessor failed to notify the
3 board of review of an omitted assessment in accordance with
4 subsection (d) of this Section; (2) ~~(a)~~ the property was last
5 assessed as unimproved, ~~(b)~~ the owner of such property gave
6 notice of subsequent improvements and requested a reassessment
7 as required by Section 9-180, and ~~(c)~~ reassessment of the
8 property was not made within the 16 month period immediately
9 following the receipt of that notice; (3) the assessor received
10 a building permit for the property evidencing that new
11 construction had occurred or was occurring on the property but
12 failed to list the improvement on the tax rolls; (4) the
13 assessor received a survey containing the omitted property but
14 failed to list the improvement on the tax rolls; (5) the
15 assessor possessed an aerial photograph of the omitted
16 improvement but failed to list the improvement on the tax
17 rolls; (6) the assessor received a real estate transfer
18 declaration indicating a sale from an exempt property owner to
19 a non-exempt property owner but failed to list the property on
20 the tax rolls; or (7) the property was the subject of an
21 assessment appeal before the assessor or the board of review
22 that had included the intended omitted property as part of the
23 assessment appeal and provided evidence of its market value.

24 (b) Any taxes based on the omitted assessment of a property
25 pursuant to Sections 9-260 through 9-270 and Sections 16-135
26 and 16-140 shall be prepared and mailed at the same time as the

1 estimated first installment property tax bill for the preceding
2 year (as described in Section 21-30) is prepared and mailed.
3 The omitted assessment tax bill is not due until the date on
4 which the second installment property tax bill for the
5 preceding year becomes due. The omitted assessment tax bill
6 shall be deemed delinquent and shall bear interest beginning on
7 the day after the due date of the second installment (as
8 described in Section 21-25). Any taxes for omitted assessments
9 deemed delinquent after the due date of the second installment
10 tax bill shall bear interest at the rate of 1.5% per month or
11 portion thereof until paid or forfeited (as described in
12 Section 21-25).

13 (c) The assessor shall have no power to change the
14 assessment or alter the assessment books in any other manner or
15 for any other purpose so as to change or affect the taxes in
16 that year, except as ordered by the board of appeals (until the
17 first Monday in December 1998 and the board of review beginning
18 the first Monday in December 1998 and thereafter). The county
19 assessor shall make all changes and corrections ordered by the
20 board of appeals (until the first Monday in December 1998 and
21 the board of review beginning the first Monday in December 1998
22 and thereafter). The county assessor may for the purpose of
23 revision by the board of appeals (until the first Monday in
24 December 1998 and the board of review beginning the first
25 Monday in December 1998 and thereafter) certify the assessment
26 books for any town or taxing district after or when such books

1 are completed.

2 (d) The assessor shall transmit a copy of any decision and
3 all evidence used in a decision regarding an omitted assessment
4 to the board of review on or before November 1.

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

6 (35 ILCS 200/9-265)

7 Sec. 9-265. Omitted property; interest; change in exempt
8 use or ownership. If any property is omitted in the assessment
9 of any year or years, not to exceed the current assessment year
10 and 5 prior years, so that the taxes, for which the property
11 was liable, have not been paid, or if by reason of defective
12 description or assessment, taxes on any property for any year
13 or years have not been paid, or if any taxes are refunded under
14 subsection (b) of Section 14-5 because the taxes were assessed
15 in the wrong person's name, the property, when discovered,
16 shall be listed and assessed by the board of review or, in
17 counties with 3,000,000 or more inhabitants, by the county
18 assessor either on his or her own initiative or when so
19 directed by the board of appeals or board of review. For
20 purposes of this Section, "defective description or
21 assessment" includes a description or assessment which omits
22 all the improvements thereon as a result of which part of the
23 taxes on the total value of the property as improved remain
24 unpaid. In the case of property subject to assessment by the
25 Department, the property shall be listed and assessed by the

1 Department. All such property shall be placed on the assessment
2 and tax books. The arrearages of taxes which might have been
3 assessed, with 10% interest thereon for each year or portion
4 thereof from 2 years after the time the first correct tax bill
5 ought to have been received, shall be charged against the
6 property by the county clerk.

7 When property or acreage omitted by either incorrect survey
8 or other ministerial assessor error is discovered and the owner
9 has paid its tax bills as received for the year or years of
10 omission of the parcel, then the interest authorized by this
11 Section shall not be chargeable to the owner. However, nothing
12 in this Section shall prevent the collection of the principal
13 amount of back taxes due and owing.

14 If any property listed as exempt by the chief county
15 assessment officer has a change in use, a change in leasehold
16 estate, or a change in titleholder of record by purchase,
17 grant, taking or transfer, it shall be the obligation of the
18 transferee to notify the chief county assessment officer in
19 writing within 30 days of the change. The notice shall be sent
20 by certified mail, return receipt requested, and shall include
21 the name and address of the taxpayer, the legal description of
22 the property, and the property index number of the property
23 when an index number exists. If the failure to give the
24 notification results in the assessing official continuing to
25 list the property as exempt in subsequent years, the property
26 shall be considered omitted property for purposes of this Code.

1 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
2 8-14-96.)

3 (35 ILCS 200/9-270)

4 Sec. 9-270. Omitted property; limitations on assessment. A
5 charge for tax and interest for previous years, as provided in
6 Sections 9-265 or 14-40, shall not be made against any property
7 for years prior to the date of ownership of the person owning
8 the property at the time the liability for the omitted tax was
9 first ascertained. Ownership as used in this section shall be
10 held to refer to bona fide legal and equitable titles or
11 interests acquired for value and without notice of the tax, as
12 may appear by deed, deed of trust, mortgage, certificate of
13 purchase or sale, or other form of contract. No charge for tax
14 of previous years, as provided in Section 9-265, shall be made
15 against any property if (1) the assessor failed to notify the
16 board of review of an omitted assessment in accordance with
17 subsection (d) of Section 9-260; (2) ~~(a)~~ the property was last
18 assessed as unimproved, ~~(b)~~ the owner of the property gave
19 notice of subsequent improvements and requested a reassessment
20 as required by Section 9-180, and ~~(c)~~ reassessment of the
21 property was not made within the 16 month period immediately
22 following the receipt of that notice; (3) the assessor received
23 a building permit for the property evidencing that new
24 construction had occurred or was occurring on the property but
25 failed to list the improvement on the tax rolls; (4) the

1 assessor received a survey containing the omitted property but
2 failed to list the improvement on the tax rolls; (5) the
3 assessor possessed an aerial photograph of the omitted
4 improvement but failed to list the improvement on the tax
5 rolls; (6) the assessor received a real estate transfer
6 declaration indicating a sale from an exempt property owner to
7 a non-exempt property owner but failed to list the property on
8 the tax rolls; or (7) the property was the subject of an
9 assessment appeal before the assessor or the board of review
10 that had included the intended omitted property as part of the
11 assessment appeal and provided evidence of its market value.

12 The owner of property, if known, assessed under this and the
13 preceding section shall be notified by the county assessor,
14 board of review or Department, as the case may require.

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

16 (35 ILCS 200/16-135)

17 Sec. 16-135. Omitted property; Notice provisions. In
18 counties with 3,000,000 or more inhabitants, the owner of
19 property and the executor, administrator, or trustee of a
20 decedent whose property has been omitted in the assessment in
21 any year or years or on which a tax for which the property was
22 liable has not been paid, and the several taxing bodies
23 interested therein, shall be given at least 5 days notice in
24 writing by the board of appeals (until the first Monday in
25 December 1998 and the board of review beginning the first

1 Monday in December 1998 and thereafter) or county assessor of
2 the hearing on the proposed assessments of the omitted
3 property. The board or assessor shall have full power to
4 examine the owner, or the executor, administrator, trustee,
5 legatee, or heirs of the decedent, or other person concerning
6 the ownership, kind, character, amount and the value of the
7 omitted property.

8 If the board determines that the property of any decedent
9 was omitted from assessment during any year or years, or that a
10 tax for which the property was liable, has not been paid, the
11 board shall direct the county assessor to assess the property.
12 However, if the county assessor, on his or her own initiative,
13 makes such a determination, then the assessor shall assess the
14 property. No charge for tax of previous years shall be made
15 against any property prior to the date of ownership of the
16 person owning the property at the time the liability for such
17 omitted tax is first ascertained. Ownership as used in this
18 Section refers to bona fide legal and equitable titles or
19 interests acquired for value and without notice of the tax, as
20 may appear by deed, deed of trust, mortgage, certificate of
21 purchase or sale, or other form of contract. No such charge for
22 tax of previous years shall be made against any property if:

23 (1) the assessor failed to notify the board of review
24 of an omitted assessment in accordance with subsection (d)
25 of Section 9-260 of this Code;

26 (2) ~~(a)~~ the property was last assessed as unimproved,

1 ~~(b)~~ the owner of the property, gave notice of subsequent
2 improvements and requested a reassessment as required by
3 Section 9-180, and ~~(c)~~ reassessment of the property was not
4 made within 16 months of receipt of that notice;

5 (3) the assessor received a building permit for the
6 property evidencing that new construction had occurred or
7 was occurring on the property but failed to list the
8 improvement on the tax rolls;

9 (4) the assessor received a survey containing the
10 omitted property but failed to list the improvement on the
11 tax rolls;

12 (5) the assessor possessed an aerial photograph of the
13 omitted improvement but failed to list the improvement on
14 the tax rolls;

15 (6) the assessor received a real estate transfer
16 declaration indicating a sale from an exempt property owner
17 to a non-exempt property owner but failed to list the
18 property on the tax rolls; or

19 (7) the property was the subject of an assessment
20 appeal before the assessor or the board of review that had
21 included the intended omitted property as part of the
22 assessment appeal and provided evidence of its market
23 value.

24 The assessment of omitted property by the county assessor
25 may be reviewed by the board in the same manner as other
26 assessments are reviewed under the provisions of this Code and

1 when so reviewed, the assessment shall not thereafter be
2 subject to review by any succeeding board.

3 For the purpose of enforcing the provisions of this Code,
4 relating to property omitted from assessment, the taxing bodies
5 interested therein are hereby empowered to employ counsel to
6 appear before the board or assessor (as the case may be) and
7 take all necessary steps to enforce the assessment on the
8 omitted property.

9 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
10 8-14-96.)

11 (35 ILCS 200/16-140)

12 Sec. 16-140. Omitted property. In counties with 3,000,000
13 or more inhabitants, the board of appeals (until the first
14 Monday in December 1998 and the board of review beginning the
15 first Monday in December 1998 and thereafter) in any year shall
16 direct the county assessor, in accordance with Section 16-135,
17 when he or she fails to do so on his or her own initiative, to
18 assess all property which has not been assessed, for any
19 reason, and enter the same upon the assessment books and to
20 list and assess all property that has been omitted in the
21 assessment for the current year and not more than 5 years prior
22 to the current year ~~of any year or years~~. If the tax for which
23 that property was liable has not been paid or if any property,
24 by reason of defective description or assessment thereof, fails
25 to pay taxes for any year or years, the property, when

1 discovered by the board shall be listed and assessed by the
2 county assessor. The board may order the county assessor to
3 make such alterations in the description of property as it
4 deems necessary. No charge for tax of previous years shall be
5 made against any property if:

6 (1) the assessor failed to notify the board of review
7 of an omitted assessment in accordance with subsection (d)
8 of Section 9-260 of this Code;

9 (2) ~~(a)~~ the property was last assessed as unimproved,

10 ~~(b) the owner of the property gave notice of subsequent~~
11 ~~improvements and requested a reassessment as required by~~
12 ~~Section 9-180, and ~~(e)~~ reassessment of the property was not~~
13 ~~made within 16 months of receipt of that notice;~~

14 (3) the assessor received a building permit for the
15 property evidencing that new construction had occurred or
16 was occurring on the property but failed to list the
17 improvement on the tax rolls;

18 (4) the assessor received a survey containing the
19 omitted property but failed to list the improvement on the
20 tax rolls;

21 (5) the assessor possessed an aerial photograph of the
22 omitted improvement but failed to list the improvement on
23 the tax rolls;

24 (6) the assessor received a real estate transfer
25 declaration indicating a sale from an exempt property owner
26 to a non-exempt property owner but failed to list the

1 property on the tax rolls; or
2 (7) the property was the subject of an assessment
3 appeal before the assessor or the board of review that had
4 included the intended omitted property as part of the
5 assessment appeal and provided evidence of its market
6 value.

7 The board shall hear complaints and revise assessments of
8 any particular parcel of property of any person identified and
9 described in a complaint filed with the board and conforming to
10 the requirements of Section 16-115. The board shall make
11 revisions in no other cases.

12 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
13 8-14-96.)

14 Section 99. Effective date. This Act takes effect January
15 1, 2011.