



Sen. Jeffrey M. Schoenberg

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09600SB3401sam002

LRB096 20230 HLH 38860 a

1 AMENDMENT TO SENATE BILL 3401

2 AMENDMENT NO. _____. Amend Senate Bill 3401 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 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 shall enter the assessments upon the assessment books.
3 Any time period for the review of omitted assessments included
4 in the notice shall be consistent with the time period
5 established by the assessor in accordance with subsection (a)
6 of Section 12-55. No charge for tax of previous years shall be
7 made against any property if (a) the property was last assessed
8 as unimproved, (b) the owner of such property gave notice of
9 subsequent improvements and requested a reassessment as
10 required by Section 9-180, and (c) reassessment of the property
11 was not made within the 16 month period immediately following
12 the receipt of that notice.

13 (b) Any taxes based on the omitted assessment of a property
14 pursuant to Sections 9-260 through 9-270 shall be prepared and
15 mailed at the same time as the estimated first installment
16 property tax bill for the preceding year (as described in
17 Section 21-30) is prepared and mailed. The omitted assessment
18 tax bill is not due until the date on which the second
19 installment property tax bill for the preceding year becomes
20 due. The omitted assessment tax bill shall be deemed delinquent
21 and shall bear interest beginning on the day after the due date
22 of the second installment (as described in Section 21-25). Any
23 taxes for omitted assessments deemed delinquent after the due
24 date of the second installment tax bill shall bear interest at
25 the rate of 1.5% per month or portion thereof until paid or
26 forfeited (as described in Section 21-25).

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

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

17 Section 99. Effective date. This Act takes effect January
18 1, 2011".