

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 21-27 as follows:

6 (35 ILCS 200/21-27)

7 Sec. 21-27. Waiver of interest penalty.

8 (a) On the recommendation of the county treasurer, the  
9 county board may adopt a resolution under which an interest  
10 penalty for the delinquent payment of taxes for any year that  
11 otherwise would be imposed under Section 21-15, 21-20, or 21-25  
12 shall be waived in the case of any person who meets all of the  
13 following criteria:

14 (1) The person is determined eligible for a grant under  
15 the Senior Citizens and Disabled Persons Property Tax  
16 Relief and Pharmaceutical Assistance Act with respect to  
17 the taxes for that year.

18 (2) The person requests, in writing, on a form approved  
19 by the county treasurer, a waiver of the interest penalty,  
20 and the request is filed with the county treasurer on or  
21 before the first day of the month that an installment of  
22 taxes is due.

23 (3) The person pays the installment of taxes due, in

1 full, on or before the third day of the month that the  
2 installment is due.

3 (4) The county treasurer approves the request for a  
4 waiver.

5 (b) With respect to property that qualifies as a brownfield  
6 site under Section 58.2 of the Environmental Protection Act,  
7 the county board, upon the recommendation of the county  
8 treasurer, ~~may, within 60 days after the effective date of this~~  
9 ~~amendatory Act of the 95th General Assembly,~~ adopt a resolution  
10 to waive an interest penalty for the delinquent payment of  
11 taxes for any year ~~prior to the 2008 taxable year~~ that  
12 otherwise would be imposed under Section 21-15, 21-20, or 21-25  
13 if all of the following criteria are met:

14 (1) the property has delinquent taxes and an  
15 outstanding interest penalty and the amount of that  
16 interest penalty is so large as to, possibly, result in all  
17 of the taxes becoming uncollectible;

18 (2) the property is part of a redevelopment plan of a  
19 unit of local government and that unit of local government  
20 does not oppose the waiver of the interest penalty;

21 (3) the redevelopment of the property will benefit the  
22 public interest by remediating the brownfield  
23 contamination;

24 (4) the taxpayer delivers to the county treasurer (i) a  
25 written request for a waiver of the interest penalty, on a  
26 form approved by the county treasurer, and (ii) a copy of

1 the redevelopment plan for the property;

2 (5) the taxpayer pays, in full, the amount of up to the  
3 amount of the first 2 installments of taxes due, to be held  
4 in escrow pending the approval of the waiver, and enters  
5 into an agreement with the county treasurer setting forth a  
6 schedule for the payment of any remaining taxes due; and

7 (6) the county treasurer approves the request for a  
8 waiver.

9 (Source: P.A. 95-644, eff. 10-12-07.)

10 Section 99. Effective date. This Act takes effect upon  
11 becoming law.