



Rep. Rita Mayfield

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09700HB0508ham001

LRB097 03332 HLH 58855 a

1 AMENDMENT TO HOUSE BILL 508

2 AMENDMENT NO. _____. Amend House Bill 508 by replacing
3 everything after the enacting clause with the following:

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

1 the taxes for that year.

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

7 (3) The person pays the installment of taxes due, in
8 full, on or before the third day of the month that the
9 installment is due.

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

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

21 (1) the property has delinquent taxes and an
22 outstanding interest penalty and the amount of that
23 interest penalty is so large as to, possibly, result in all
24 of the taxes becoming uncollectible;

25 (2) the property is part of a redevelopment plan of a
26 unit of local government and that unit of local government

1 does not oppose the waiver of the interest penalty;

2 (3) the redevelopment of the property will benefit the
3 public interest by remediating the brownfield
4 contamination;

5 (4) the taxpayer delivers to the county treasurer (i) a
6 written request for a waiver of the interest penalty, on a
7 form approved by the county treasurer, and (ii) a copy of
8 the redevelopment plan for the property;

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

14 (6) the county treasurer approves the request for a
15 waiver.

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

17 Section 99. Effective date. This Act takes effect upon
18 becoming law."