

SB0160



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB0160

Introduced 2/8/2011, by Sen. Tim Bivins

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-20

Amends the Property Tax Code. In a Section concerning certificates of error in counties of less than 3,000,000, provides that no certificate of error, other than a certificate to establish tax exempt status, shall be executed for any tax year more than 3 years after the date on which the annual judgment and order of sale for that tax year was first entered. Removes a provision stating that certificates of error may be issued at any time before judgment or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes based upon any assessment of any property. Effective immediately.

LRB097 00080 HLH 40088 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

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 during the previous assessment year and qualifies
20 for the exemption, the Chief County Assessment Officer pursuant
21 to this Section, or the Board of Review pursuant to Section
22 16-75, shall issue a certificate of error setting forth the
23 correct taxable valuation of the property. The certificate,

1 when properly endorsed by the majority of the board of review,
2 showing their concurrence, and not otherwise, may be used in
3 evidence in any court of competent jurisdiction, and when so
4 introduced in evidence, shall become a part of the court record
5 and shall not be removed from the files except on an order of
6 the court. No certificate of error, other than a certificate to
7 establish an exemption under Section 14-25, shall be executed
8 for any tax year more than 3 years after the date on which the
9 annual judgment and order of sale for that tax year was first
10 entered. The changes made by this amendatory Act of the 97th
11 General Assembly apply to certificates of error issued on or
12 after the effective date of this amendatory Act of the 97th
13 General Assembly.

14 (Source: P.A. 96-522, eff. 8-14-09.)

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.