

SB1386



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB1386

Introduced 2/9/2011, by Sen. Emil Jones, III

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-175

Amends the Property Tax Code. In a Section concerning refunds for erroneous assessments or overpayments, provides as follows: If the right to a refund arose on or after January 1, 1990, a claim for refund shall not be allowed unless a petition is filed with the circuit court or a claim is made to the county collector within 20 years after the date the right to a refund arose. Provides that each county collector must maintain payment image records for a minimum of 20 years after the date of payment.

LRB097 08026 HLH 48148 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 20-175 as follows:

6 (35 ILCS 200/20-175)

7 Sec. 20-175. Refund for erroneous assessments or
8 overpayments. If any property is twice assessed for the same
9 year, or assessed before it becomes taxable, and the
10 erroneously assessed taxes have been paid either at sale or
11 otherwise, or have been overpaid by the same claimant or by
12 different claimants, the County Collector, upon being
13 satisfied of the facts in the case, shall refund the taxes to
14 the proper claimant. When the County Collector is unable to
15 determine the proper claimant, the circuit court, on petition
16 of the person paying the taxes, or his or her agent, and being
17 satisfied of the facts in the case, shall direct the county
18 collector to refund the taxes and deduct the amount thereof,
19 pro rata, from the moneys due to taxing bodies which received
20 the taxes erroneously paid, or their legal successors.
21 Pleadings in connection with the petition provided for in this
22 Section shall conform to that prescribed in the Civil Practice
23 Law. Appeals may be taken from the judgment of the circuit

1 court, either by the county collector or by the petitioner, as
2 in other civil cases. If the right to a refund arose before
3 January 1, 1990, a A claim for refund shall not be allowed
4 unless a petition is filed within 5 years from the date the
5 right to a refund arose. If the right to a refund arose on or
6 after January 1, 1990, a claim for refund shall not be allowed
7 unless a petition is filed with the circuit court or a claim is
8 made to the county collector within 20 years after the date the
9 right to a refund arose. If a certificate of error results in
10 the allowance of a homestead exemption not previously allowed,
11 the county collector shall pay the taxpayer interest on the
12 amount of taxes paid that are attributable to the amount of the
13 additional allowance, at the rate of 6% per year. To cover the
14 cost of interest, the county collector shall proportionately
15 reduce the distribution of taxes collected for each taxing
16 district in which the property is situated. Each county
17 collector must maintain payment image records for a minimum of
18 20 years after the date of payment.

19 (Source: P.A. 83-121; 85-468; 88-455.)