

SB1633



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB1633

Introduced 2/13/2013, 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, 1992, 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.

LRB098 08335 HLH 38440 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.

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

1 Law. Appeals may be taken from the judgment of the circuit
2 court, either by the county collector or by the petitioner, as
3 in other civil cases. If the right to a refund arose before
4 January 1, 1992, a A claim for refund shall not be allowed
5 unless a petition is filed within 5 years from the date the
6 right to a refund arose. If the right to a refund arose on or
7 after January 1, 1992, a claim for refund shall not be allowed
8 unless a petition is filed with the circuit court or a claim is
9 made to the county collector within 20 years after the date the
10 right to a refund arose. If a certificate of error results in
11 the allowance of a homestead exemption not previously allowed,
12 the county collector shall pay the taxpayer interest on the
13 amount of taxes paid that are attributable to the amount of the
14 additional allowance, at the rate of 6% per year. To cover the
15 cost of interest, the county collector shall proportionately
16 reduce the distribution of taxes collected for each taxing
17 district in which the property is situated. Each county
18 collector must maintain payment image records for a minimum of
19 20 years after the date of payment.

20 (b) Notwithstanding any other provision of law, in Cook
21 County a claim for refund under this Section is also allowed if
22 the application therefor is filed between September 1, 2011 and
23 September 1, 2012 and the right to a refund arose more than 5
24 years prior to the date the application is filed but not
25 earlier than January 1, 2000. The Cook County Treasurer, upon
26 being satisfied of the facts in the case, shall refund the

1 taxes to the proper claimant and shall proportionately reduce
2 the distribution of taxes collected for each taxing district in
3 which the property is situated. Refunds under this subsection
4 shall be paid in the order in which the claims are received.
5 The Cook County Treasurer shall not accept a claim for refund
6 under this subsection before September 1, 2011. For the
7 purposes of this subsection, the Cook County Treasurer shall
8 accept a claim for refund by mail or in person. In no event
9 shall a refund be paid under this subsection if the issuance of
10 that refund would cause the aggregate total of taxes and
11 interest refunded for all claims under this subsection to
12 exceed \$350,000. The Cook County Treasurer shall notify the
13 public of the provisions of this subsection on the Treasurer's
14 website. A home rule unit may not regulate claims for refunds
15 in a manner that is inconsistent with this Act. This Section is
16 a limitation of home rule powers under subsection (i) of
17 Section 6 of Article VII of the Illinois Constitution.

18 (Source: P.A. 97-521, eff. 8-23-11.)