

1 AN ACT in relation to taxes.

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 20-178 as follows:

6 (35 ILCS 200/20-178)

7 Sec. 20-178. Certificate of error; refund; interest.
8 When the county collector makes any refunds due on
9 certificates of error issued under Sections 14-15 through
10 14-25 that have been either certified or adjudicated, the
11 county collector shall pay the taxpayer interest on the
12 amount of the refund at the rate of 0.5% per month.

13 No interest shall be due under this Section for any time
14 prior to 60 days after July 30, 1999 (the effective date of
15 Public this--amendatory Act 91-393) ~~of--the--91st--General~~
16 ~~Assembly~~. For certificates of error issued prior July 30,
17 1999 (to the effective date of Public this--amendatory Act
18 91-393) ~~of--the--91st-General-Assembly~~, the county collector
19 shall pay the taxpayer interest from 60 days after July 30,
20 1999 (the effective date of Public this--amendatory Act
21 91-393) ~~of--the--91st--General--Assembly~~ until the date the
22 refund is paid. For certificates of error issued on or after
23 July 30, 1999 (the effective date of Public this--amendatory
24 Act 91-393) and before the effective date of this amendatory
25 Act of the 92nd General Assembly ~~of--the--91st--General~~
26 ~~Assembly~~, interest shall be paid from 60 days after the
27 certificate of error is issued by the chief county assessment
28 officer to the date the refund is made. For certificates of
29 error issued on or after the effective date of this
30 amendatory Act of the 92nd General Assembly, interest shall
31 be paid from 60 days after the submission of a completed

1 refund application to the county collector. To cover the cost
2 of interest, the county collector shall proportionately
3 reduce the distribution of taxes collected for each taxing
4 district in which the property is situated.

5 For purposes of this Section, "completed refund
6 application" means (i) completion of the requisite forms
7 supplied by the county treasurer and presentation of legible
8 photocopies of the payment receipt issued by the county
9 treasurer or photocopies of the front and back of the
10 negotiated instrument used to make the payment for the tax
11 year upon which a refund is sought or (ii) such other proof
12 as may be deemed necessary by the county treasurer. If a
13 petitioner cannot provide proof of payment or such other
14 proof as requested by the county treasurer, the petitioner
15 shall have available to him or her the remedies afforded in
16 Section 20-175.

17 This Section shall not apply to any certificate of error
18 granting a homestead exemption under Section 15-170, 15-172,
19 or 15-175.

20 (Source: P.A. 91-393, eff. 7-30-99.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.