

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 to 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) ~~of-the-91st-General-Assembly~~, interest shall be  
25 paid from 60 days after the certificate of error is issued by  
26 the chief county assessment officer to the date the refund is  
27 made. If a completed refund application is not filed with the  
28 county collector's office within 60 days after a refund  
29 application form and notice as set forth in this Section are  
30 mailed by the collector to the taxpayer or his or her  
31 representative, however, then interest shall cease to run

1 from that date until a completed application is filed. The  
2 notice mailed by the county collector shall advise the  
3 taxpayer or his or her representative that a completed refund  
4 application must be filed to obtain a refund and that  
5 interest will cease to run unless this filing is made within  
6 60 days after the mailing of the notice and application form.  
7 To cover the cost of interest, the county collector shall  
8 proportionately reduce the distribution of taxes collected  
9 for each taxing district in which the property is situated.

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

22 This Section shall not apply to any certificate of error  
23 granting a homestead exemption under Section 15-170, 15-172,  
24 or 15-175.

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

26 Section 99. Effective date. This Act takes effect upon  
27 becoming law.