

1 AN ACT concerning 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 9-260 as follows:

6 (35 ILCS 200/9-260)

7 Sec. 9-260. Assessment of omitted property; counties of
8 3,000,000 or more. After signing the affidavit, the county
9 assessor shall have power, when directed by the board of
10 appeals (until the first Monday in December 1998 and the
11 board of review beginning the first Monday in December 1998
12 and thereafter), or on his or her own initiative, to assess
13 properties which may have been omitted from assessments for
14 the current year or during any year or years for which the
15 property was liable to be taxed, and for which the tax has
16 not been paid, but only on notice and an opportunity to be
17 heard in the manner and form required by law, and shall enter
18 the assessments upon the assessment books. No charge for tax
19 of previous years shall be made against any property if (a)
20 the property was last assessed as unimproved, (b) the owner
21 of such property gave notice of subsequent improvements and
22 requested a reassessment as required by Section 9-180, and
23 (c) reassessment of the property was not made within the 16
24 month period immediately following the receipt of that
25 notice. If the omitted assessment is for 2 or more years and
26 there is evidence of ministerial error, then the assessor may
27 recommend to the county collector an installment payment plan
28 for the taxes billed as omitted assessments. The assessor
29 shall have no power to change the assessment or alter the
30 assessment books in any other manner or for any other purpose
31 so as to change or affect the taxes in that year, except as

1 ordered by the board of appeals (until the first Monday in
2 December 1998 and the board of review beginning the first
3 Monday in December 1998 and thereafter). The county assessor
4 shall make all changes and corrections ordered by the board
5 of appeals (until the first Monday in December 1998 and the
6 board of review beginning the first Monday in December 1998
7 and thereafter). The county assessor may for the purpose of
8 revision by the board of appeals (until the first Monday in
9 December 1998 and the board of review beginning the first
10 Monday in December 1998 and thereafter) certify the
11 assessment books for any town or taxing district after or
12 when such books are completed.

13 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
14 8-14-96.)

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