

1 unpaid. In the case of property subject to assessment by the
2 Department, the property shall be listed and assessed by the
3 Department. All such property shall be placed on the
4 assessment and tax books. The arrearages of taxes which might
5 have been assessed, with 10% interest thereon for each year
6 or portion thereof from 2 years after the time the first
7 correct tax bill ought to have been received, shall be
8 charged against the property by the county clerk.

9 When property or acreage omitted by either incorrect
10 survey or other ministerial assessor error is discovered and
11 the owner has paid its tax bills as received for the year or
12 years of omission of the parcel, then the interest authorized
13 by this Section shall not be chargeable to the owner.
14 However, nothing in this Section shall prevent the collection
15 of the principal amount of back taxes due and owing.
16 Notwithstanding any other provision of Sections 9-260 through
17 9-270, if a taxpayer receives a tax bill for any property or
18 portion of property that was omitted for 2 or more years from
19 assessment as a result of a ministerial error, the tax bill
20 for the omitted property must be paid within 16 months after
21 the date the taxpayer receives the tax bill. No interest may
22 be imposed on the tax bill for the omitted property during
23 that 16-month period. Any arrearage that remains unpaid after
24 the 16-month period ends, with 10% interest on the arrearage
25 for each year or portion of a year from the date the taxpayer
26 received the tax bill, shall be charged against the property
27 by the county clerk. After the 16-month period ends, interest
28 shall accrue on any remaining arrearage and interest owed on
29 that arrearage as with all other delinquent tax bills.

30 If any property listed as exempt by the chief county
31 assessment officer has a change in use, a change in leasehold
32 estate, or a change in titleholder of record by purchase,
33 grant, taking or transfer, it shall be the obligation of the
34 transferee to notify the chief county assessment officer in

1 writing within 30 days of the change. The notice shall be
 2 sent by certified mail, return receipt requested, and shall
 3 include the name and address of the taxpayer, the legal
 4 description of the property, and the property index number of
 5 the property when an index number exists. If the failure to
 6 give the notification results in the assessing official
 7 continuing to list the property as exempt in subsequent
 8 years, the property shall be considered omitted property for
 9 purposes of this Code.

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

12 (35 ILCS 200/21-15)

13 Sec. 21-15. General tax due dates; default by mortgage
 14 lender. Except as otherwise provided in this Section or
 15 Section 21-40, all property upon which the first installment
 16 of taxes remains unpaid on June 1 annually shall be deemed
 17 delinquent and shall bear interest after June 1 at the rate
 18 of 1 1/2% per month or portion thereof. Except as otherwise
 19 provided in this Section or Section 21-40, all property upon
 20 which the second installment of taxes remains due and unpaid
 21 on September 1, annually, shall be deemed delinquent and
 22 shall bear interest after September 1 at the same interest
 23 rate. All interest collected shall be paid into the general
 24 fund of the county. Payment received by mail and postmarked
 25 on or before the required due date is not delinquent.

26 Property not subject to the interest charge in Section
 27 9-265 shall also not be subject to the interest charge
 28 imposed by this Section until the 16-month period has expired
 29 under Section 9-265 such-time-as-the-owner-of-the-property
 30 receives-actual-notice-of-and-is-billed-for-the-principal
 31 amount-of-back-taxes-due-and-owing.

32 If a member of a reserve component of the armed forces of
 33 the United States who has an ownership interest in property

1 taxed under this Act is called to active duty for deployment
2 outside the continental United States and is on active duty
3 on the due date of any installment of taxes due under this
4 Act, he or she shall not be deemed delinquent in the payment
5 of the installment and no interest shall accrue or be charged
6 as a penalty on the installment until 30 days after that
7 member returns from active duty.

8 Notwithstanding any other provision of law, when any
9 unpaid taxes become delinquent under this Section through the
10 fault of the mortgage lender, (i) the interest assessed under
11 this Section for delinquent taxes shall be charged against
12 the mortgage lender and not the mortgagor and (ii) the
13 mortgage lender shall pay the taxes, redeem the property and
14 take all necessary steps to remove any liens accruing against
15 the property because of the delinquency. In the event that
16 more than one entity meets the definition of mortgage lender
17 with respect to any mortgage, the interest shall be assessed
18 against the mortgage lender responsible for servicing the
19 mortgage. Unpaid taxes shall be deemed delinquent through
20 the fault of the mortgage lender only if: (a) the mortgage
21 lender has received all payments due the mortgage lender for
22 the property being taxed under the written terms of the
23 mortgage or promissory note secured by the mortgage, (b) the
24 mortgage lender holds funds in escrow to pay the taxes, and
25 (c) the funds are sufficient to pay the taxes after deducting
26 all amounts reasonably anticipated to become due for all
27 hazard insurance premiums and mortgage insurance premiums and
28 any other assessments to be paid from the escrow under the
29 terms of the mortgage. For purposes of this Section, an
30 amount is reasonably anticipated to become due if it is
31 payable within 12 months from the time of determining the
32 sufficiency of funds held in escrow. Unpaid taxes shall not
33 be deemed delinquent through the fault of the mortgage lender
34 if the mortgage lender was directed in writing by the

1 mortgagor not to pay the property taxes, or if the failure to
2 pay the taxes when due resulted from inadequate or inaccurate
3 parcel information provided by the mortgagor, a title or
4 abstract company, or by the agency or unit of government
5 assessing the tax.

6 (Source: P.A. 90-336, eff. 1-1-98; 90-575, eff. 3-20-98;
7 91-199, eff. 1-1-00; 91-898, eff. 7-6-00.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law."