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09500SB2636ham002

LRB095 18910 AJ0 51607 a

1 AMENDMENT TO SENATE BILL 2636

2 AMENDMENT NO. _____. Amend Senate Bill 2636, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Section 20-175 as follows:

7 (35 ILCS 200/20-175)

8 Sec. 20-175. Refund for erroneous assessments or
9 overpayments. If any property is twice assessed for the same
10 year, or assessed before it becomes taxable, and the
11 erroneously assessed taxes have been paid either at sale or
12 otherwise, or if properly assessed taxes have been overpaid by
13 the same claimant or by different claimants, the County
14 Collector, upon being satisfied of the facts in the case, shall
15 refund the taxes to the proper claimant. When the County
16 Collector is unable to determine the proper claimant, the

1 circuit court, on petition of the person paying the taxes, or
2 his or her agent, and being satisfied of the facts in the case,
3 shall direct the county collector to refund the taxes and
4 deduct the amount thereof, pro rata, from the moneys due to
5 taxing bodies which received the taxes erroneously paid, or
6 their legal successors. Pleadings in connection with the
7 petition provided for in this Section shall conform to that
8 prescribed in the Civil Practice Law. Appeals may be taken from
9 the judgment of the circuit court, either by the county
10 collector or by the petitioner, as in other civil cases. In
11 counties having a population of more than 3,000,000, if the
12 county collector receives payment of any erroneously assessed
13 taxes or overpayment of properly assessed taxes, the county
14 collector shall: (1) pay, within 120 days after receipt of the
15 payment or overpayment, a refund to the proper claimant
16 regardless of whether a claim for refund is filed; or (2) when
17 more than one person made the payment or overpayment and the
18 county collector cannot determine to whom the refund should be
19 made, send a notice by certified mail return receipt requested
20 within 30 days after receipt of the payment or overpayment
21 advising those persons that a refund is due and the procedures
22 to follow to obtain a refund. A claim for refund shall not be
23 allowed unless a petition is filed within 5 years from the date
24 the right to a refund arose. If a certificate of error results
25 in the allowance of a homestead exemption not previously
26 allowed, the county collector shall pay the taxpayer interest

1 on the amount of taxes paid that are attributable to the amount
2 of the additional allowance, at the rate of 6% per year. To
3 cover the cost of interest, the county collector shall
4 proportionately reduce the distribution of taxes collected for
5 each taxing district in which the property is situated.

6 (Source: P.A. 83-121; 85-468; 88-455.)

7 Section 10. The Uniform Disposition of Unclaimed Property
8 Act is amended by changing Section 20 as follows:

9 (765 ILCS 1025/20) (from Ch. 141, par. 120)

10 Sec. 20. Determination of claims.

11 (a) The State Treasurer shall consider any claim filed
12 under this Act and may, in his discretion, hold a hearing and
13 receive evidence concerning it. Such hearing shall be conducted
14 by the State Treasurer or by a hearing officer designated by
15 him. No hearings shall be held if the payment of the claim is
16 ordered by a court, if the claimant is under court
17 jurisdiction, or if the claim is paid under Article XXV of the
18 Probate Act of 1975. The State Treasurer or hearing officer
19 shall prepare a finding and a decision in writing on each
20 hearing, stating the substance of any evidence heard by him,
21 his findings of fact in respect thereto, and the reasons for
22 his decision. The State Treasurer shall review the findings and
23 decision of each hearing conducted by a hearing officer and
24 issue a final written decision. The final decision shall be a

1 public record. Any claim of an interest in property that is
2 filed pursuant to this Act shall be considered and a finding
3 and decision shall be issued by the Office of the State
4 Treasurer in a timely and expeditious manner.

5 (b) If the claim is allowed, and after deducting an amount
6 not to exceed \$20 to cover the cost of notice publication and
7 related clerical expenses, the State Treasurer shall make
8 payment forthwith.

9 (c) In order to carry out the purpose of this Act, no
10 person or company shall be entitled to a fee for discovering
11 presumptively abandoned property until it has been in the
12 custody of the Unclaimed Property Division of the Office of the
13 State Treasurer for at least 24 months. Fees for discovering
14 property that has been in the custody of that division for more
15 than 24 months shall be limited to not more than 10% of the
16 amount collected.

17 (d) A person or company attempting to collect a contingent
18 fee for discovering, on behalf of an owner, presumptively
19 abandoned property must be licensed as a private detective
20 pursuant to the Private Detective, Private Alarm, Private
21 Security, Fingerprint Vendor, and Locksmith Act of 2004.

22 (e) This Section shall not apply to the fees of an attorney
23 at law duly appointed to practice in a state of the United
24 States who is employed by a claimant with regard to probate
25 matters on a contractual basis.

26 (f) Any person or company offering to identify, discover,

1 or collect presumptively abandoned property or property which
2 may become presumptively abandoned on behalf of the putative
3 owner of such property in exchange for a fee, must provide the
4 owner with a written disclosure. The disclosure shall be set
5 forth in a clear and conspicuous manner and at a minimum shall
6 state the following:

7 Each state maintains an office of unclaimed property.
8 Generally, if for a number of years an owner of property
9 has not communicated directly with the holder of the
10 property, and has not otherwise indicated an interest in or
11 claimed the property, the property will be delivered to a
12 state administered unclaimed property program. Upon such
13 delivery, the owner will be able to recover the property
14 from the state administered program without charge by the
15 state. The unclaimed asset referred to in this Agreement
16 has not yet been reported or remitted to any state
17 unclaimed property office. Since you reside (or resided) in
18 Illinois, you may obtain information about the Illinois
19 unclaimed property program by logging onto its website at
20 www.treasurer.il.gov.

21 A person or company may not charge a fee greater than
22 25% of the property's value for the recovery of that
23 property where the property is not yet reportable under
24 this Act and the designated owner of that property, as
25 reflected within the books and records of the holder, is
26 living.

1 A person or company may not charge a fee greater than
2 33% of the property's value for the recovery of that
3 property where the property is not yet reportable under
4 this Act and the recovery of that property involves
5 documentation of the owner's death or any elements of
6 estate or trust administration.

7 (Source: P.A. 95-613, eff. 9-11-07.)".