



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

SB3401

Introduced 2/10/2010, by Sen. Jeffrey M. Schoenberg

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-260  
35 ILCS 200/9-270

Amends the Property Tax Code. Provides that, if the property owner gave notice of an omitted assessment, then (i) the property may not be assessed as omitted property for more than 5 years prior to the current assessment year and (ii) a charge for tax and interest for previous years shall not be made against the property for more than 5 years prior to the current assessment year. Requires the assessor to give notice of the assessment of omitted properties by registered or certified mail, return receipt requested. Provides that the notice must include the time period for requesting review of the assessment. Effective January 1, 2011.

LRB096 20230 HLH 35803 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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 Sections 9-260 and 9-270 as follows:

6 (35 ILCS 200/9-260)

7 Sec. 9-260. Assessment of omitted property; counties of  
8 3,000,000 or more.

9 (a) After signing the affidavit, the county assessor shall  
10 have power, when directed by the board of appeals (until the  
11 first Monday in December 1998 and the board of review beginning  
12 the first Monday in December 1998 and thereafter), or on his or  
13 her own initiative, to assess properties which may have been  
14 omitted from assessments for the current year and (i) not more  
15 than 5 years prior to the current year if the owner of the  
16 property gave notice of the failure to assess land,  
17 improvements, or both, or (ii) during any year or years for  
18 which the property was liable to be taxed if the owner failed  
19 to give such notice, and for which the tax has not been paid,  
20 but only on notice and an opportunity to be heard in the manner  
21 and form required by law and as provided for in this Section,  
22 and shall enter the assessments upon the assessment books. The  
23 assessor shall give notice of the assessment of omitted

1 properties by registered or certified mail, return receipt  
2 requested. The notice shall provide a time period for  
3 requesting review of the assessments of omitted property  
4 included in the notice. The time period shall be consistent  
5 with the time period established by the assessor in accordance  
6 with subsection (a) of Section 12-55. No charge for tax of  
7 previous years shall be made against any property if (a) the  
8 property was last assessed as unimproved, (b) the owner of such  
9 property gave notice of subsequent improvements and requested a  
10 reassessment as required by Section 9-180, and (c) reassessment  
11 of the property was not made within the 16 month period  
12 immediately following the receipt of that notice.

13 (b) Any taxes based on the omitted assessment of a property  
14 pursuant to Sections 9-260 through 9-270 shall be prepared and  
15 mailed at the same time as the estimated first installment  
16 property tax bill for the preceding year (as described in  
17 Section 21-30) is prepared and mailed. The omitted assessment  
18 tax bill is not due until the date on which the second  
19 installment property tax bill for the preceding year becomes  
20 due. The omitted assessment tax bill shall be deemed delinquent  
21 and shall bear interest beginning on the day after the due date  
22 of the second installment (as described in Section 21-25). Any  
23 taxes for omitted assessments deemed delinquent after the due  
24 date of the second installment tax bill shall bear interest at  
25 the rate of 1.5% per month or portion thereof until paid or  
26 forfeited (as described in Section 21-25).

1 (c) The assessor shall have no power to change the  
2 assessment or alter the assessment books in any other manner or  
3 for any other purpose so as to change or affect the taxes in  
4 that year, except as ordered by the board of appeals (until the  
5 first Monday in December 1998 and the board of review beginning  
6 the first Monday in December 1998 and thereafter). The county  
7 assessor shall make all changes and corrections ordered by the  
8 board of appeals (until the first Monday in December 1998 and  
9 the board of review beginning the first Monday in December 1998  
10 and thereafter). The county assessor may for the purpose of  
11 revision by the board of appeals (until the first Monday in  
12 December 1998 and the board of review beginning the first  
13 Monday in December 1998 and thereafter) certify the assessment  
14 books for any town or taxing district after or when such books  
15 are completed.

16 (d) The certification of the assessment of land,  
17 improvements, or both for which the property was liable to be  
18 taxed shall be transmitted by the assessor to the board of  
19 review on or before the date specified for the filing of  
20 complaints in accordance with Section 16-110 of this Code.

21 (Source: P.A. 93-560, eff. 8-20-03.)

22 (35 ILCS 200/9-270)

23 Sec. 9-270. Omitted property; limitations on assessment. A  
24 charge for tax and interest for previous years, as provided in  
25 Sections 9-265 or 14-40, shall not be made against any property

1 for years prior to the date of ownership of the person owning  
2 the property at the time the liability for the omitted tax was  
3 first ascertained. Ownership as used in this section shall be  
4 held to refer to bona fide legal and equitable titles or  
5 interests acquired for value and without notice of the tax, as  
6 may appear by deed, deed of trust, mortgage, certificate of  
7 purchase or sale, or other form of contract. No charge for tax  
8 of previous years, as provided in Section 9-265, shall be made  
9 against any property if (a) the property was last assessed as  
10 unimproved, (b) the owner of the property gave notice of  
11 subsequent improvements and requested a reassessment as  
12 required by Section 9-180, and (c) reassessment of the property  
13 was not made within the 16 month period immediately following  
14 the receipt of that notice. The owner of property, if known,  
15 assessed under this and the preceding section shall be notified  
16 by the county assessor, board of review or Department, as the  
17 case may require. A charge for tax and interest for previous  
18 years shall not be made against any property for more than 5  
19 years prior to the current assessment year if the owner of the  
20 property gave notice of the omitted assessment.

21 (Source: P.A. 86-359; 88-455.)

22 Section 99. Effective date. This Act takes effect January  
23 1, 2011.