



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB2753

Introduced 2/6/2025, by Rep. Robert "Bob" Rita

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-25

Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants in which the accelerated method of billing and paying taxes is in effect, if the tax bill setting out the first installment of taxes is not mailed by January 31, then (i) the first installment of unpaid taxes shall be deemed delinquent and shall bear interest after April 1 (instead of March 1) and (ii) the second installment shall be deemed delinquent and shall bear interest after September 1 (instead of August 1). Effective immediately.

LRB104 08179 HLH 18229 b

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 Section 21-25 as follows:

6 (35 ILCS 200/21-25)

7 Sec. 21-25. Due dates; accelerated billing in counties of  
8 3,000,000 or more. Except as hereinafter provided and as  
9 provided in Section 21-40, in counties with 3,000,000 or more  
10 inhabitants in which the accelerated method of billing and  
11 paying taxes provided for in Section 21-30 is in effect, the  
12 estimated first installment of unpaid taxes shall be deemed  
13 delinquent and shall bear interest after March 1 and until  
14 paid or forfeited at the rate of (i) 1 1/2% per month or  
15 portion thereof if the unpaid taxes are for a tax year before  
16 2023 or (ii) 0.75% per month, or portion thereof, if the unpaid  
17 taxes are for tax year 2023 or any tax year thereafter. For tax  
18 year 2010, the estimated first installment of unpaid taxes  
19 shall be deemed delinquent and shall bear interest after April  
20 1 at the rate of 1.5% per month or portion thereof until paid  
21 or forfeited. For tax year 2022, the estimated first  
22 installment of unpaid taxes shall be deemed delinquent and  
23 shall bear interest after April 1, 2023 at the rate of 1.5% per

1 month or portion thereof until paid or forfeited. For all tax  
2 years, except as otherwise provided in this Section, the  
3 second installment of unpaid taxes shall be deemed delinquent  
4 and shall bear interest after August 1 annually at the same  
5 interest rate until paid or forfeited. Notwithstanding any  
6 other provision of law, in counties with 3,000,000 or more  
7 inhabitants in which the accelerated method of billing and  
8 paying taxes provided for in Section 21-30 is in effect, if the  
9 tax bill setting out the first installment of taxes is not  
10 mailed by January 31, then (i) the first installment of unpaid  
11 taxes shall be deemed delinquent and shall bear interest after  
12 April 1 at the rate of 1.5% per month or portion thereof until  
13 paid or forfeited and (ii) the second installment shall be  
14 deemed delinquent and shall bear interest after September 1 at  
15 the same interest rate until paid or forfeited.  
16 Notwithstanding any other provision of law, if a taxpayer owes  
17 an arrearage of taxes due to an administrative error, and if  
18 the county collector sends a separate bill for that arrearage  
19 as provided in Section 14-41, then any part of the arrearage of  
20 taxes that remains unpaid on the day after the due date  
21 specified on that tax bill shall be deemed delinquent and  
22 shall bear interest after that date at the rate of (i) 1 1/2%  
23 per month, or portion thereof, if the unpaid taxes are for a  
24 tax year before 2023 or (ii) 0.75% per month, or portion  
25 thereof, if the unpaid taxes are for tax year 2023 or any tax  
26 year thereafter.

1        If the county board elects by ordinance adopted prior to  
2        July 1 of a levy year to provide for taxes to be paid in 4  
3        installments, each installment for that levy year and each  
4        subsequent year shall be deemed delinquent and shall begin to  
5        bear interest 30 days after the date specified by the  
6        ordinance for mailing bills, at the rate of 1 1/2% per month,  
7        or portion thereof, until paid or forfeited. If the unpaid  
8        taxes are for a tax year before 2023, then interest shall  
9        accrue at the rate of 1.5% per month, or portion thereof, until  
10       paid or forfeited. If the unpaid taxes are for tax year 2023 or  
11       any tax year thereafter, then interest shall accrue at the  
12       rate of 0.75% per month, or portion thereof, until paid or  
13       forfeited.

14       Payment received by mail and postmarked on or before the  
15       required due date is not delinquent.

16       Taxes levied on homestead property in which a member of  
17       the National Guard or reserves of the armed forces of the  
18       United States who was called to active duty on or after August  
19       1, 1990, and who has an ownership interest, shall not be deemed  
20       delinquent and no interest shall accrue or be charged as a  
21       penalty on such taxes due and payable in 1991 or 1992 until one  
22       year after that member returns to civilian status.

23       If an Illinois resident who is a member of the Illinois  
24       National Guard or a reserve component of the armed forces of  
25       the United States and who has an ownership interest in  
26       property taxed under this Act is called to active duty for

1 deployment outside the continental United States and is on  
2 active duty on the due date of any installment of taxes due  
3 under this Act, he or she shall not be deemed delinquent in the  
4 payment of the installment and no interest shall accrue or be  
5 charged as a penalty on the installment until 180 days after  
6 that member returns to civilian status. To be deemed not  
7 delinquent in the payment of an installment of taxes and any  
8 interest on that installment, the reservist or guardsperson  
9 must make a reasonable effort to notify the county clerk and  
10 the county collector of his or her activation to active duty  
11 and must notify the county clerk and the county collector  
12 within 180 days after his or her deactivation and provide  
13 verification of the date of his or her deactivation. An  
14 installment of property taxes on the property of any reservist  
15 or guardsperson who fails to provide timely notice and  
16 verification of deactivation to the county clerk is subject to  
17 interest and penalties as delinquent taxes under this Code  
18 from the date of deactivation.

19 (Source: P.A. 102-1112, eff. 12-21-22; 103-555, eff. 1-1-24.)

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law.