

HB4316



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4316

Introduced 1/14/2026, by Rep. Jed Davis

SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-20

Amends the Property Tax Code. Provides that a certificate of error may be issued at any time if the error relates to the homestead exemption for veterans with disabilities and veterans of World War II. Effective immediately.

LRB104 16656 HLH 30060 b

A BILL FOR

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 14-20 as follows:

6 (35 ILCS 200/14-20)

7 Sec. 14-20. Certificate of error; counties of less than
8 3,000,000.

9 (a) In any county with less than 3,000,000 inhabitants,
10 if, at any time before judgment or order of sale is entered in
11 any proceeding to collect or to enjoin the collection of taxes
12 based upon any assessment of any property, the chief county
13 assessment officer discovers an error or mistake in the
14 assessment (other than errors of judgment as to the valuation
15 of the property), he or she shall issue to the person
16 erroneously assessed a certificate setting forth the nature of
17 the error and the cause or causes of the error. In any county
18 with less than 3,000,000 inhabitants, if an owner fails to
19 file an application for any homestead exemption provided under
20 Article 15 during the previous assessment year and qualifies
21 for the exemption, the Chief County Assessment Officer
22 pursuant to this Section, or the Board of Review pursuant to
23 Section 16-75, shall issue a certificate of error setting

1 forth the correct taxable valuation of the property. The
2 certificate, when properly endorsed by the majority of the
3 board of review, showing their concurrence, and not otherwise,
4 may be used in evidence in any court of competent
5 jurisdiction, and when so introduced in evidence, shall become
6 a part of the court record and shall not be removed from the
7 files except on an order of the court.

8 (b) Notwithstanding any other provision of law, a
9 certificate of error may be issued at any time if the error
10 relates to the homestead exemption for veterans with
11 disabilities and veterans of World War II under Section
12 15-169. A certificate of error issued under this paragraph is
13 not subject to the limitation in subsection (a) that the
14 certificate must be issued before judgment or order of sale,
15 and the certificate may be issued retroactively for any
16 applicable assessment year for which the taxpayer qualified
17 for the exemption.

18 (Source: P.A. 96-522, eff. 8-14-09.)

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