



Adopted in House Comm. on May 28, 2008

09500SB2882ham001

LRB095 19579 HLH 51565 a

1 AMENDMENT TO SENATE BILL 2882

2 AMENDMENT NO. _____. Amend Senate Bill 2882 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 9-180, 9-185, 9-260, 9-270, and 15-20 as follows:

6 (35 ILCS 200/9-180)

7 Sec. 9-180. Pro-rata valuations; improvements or removal
8 of improvements. The owner of property on January 1 also shall
9 be liable, on a proportionate basis, for the increased taxes
10 occasioned by the construction of new or added buildings,
11 structures or other improvements on the property from the date
12 when the occupancy permit was issued or from the date the new
13 or added improvement was inhabitable and fit for occupancy or
14 for intended customary use to December 31 of that year. The
15 owner of the improved property shall notify the assessor,
16 within 90 ~~30~~ days of the issuance of an occupancy permit or

1 within 90 ~~30~~ days of completion of the improvements, on a form
2 prescribed by that official, and request that the property be
3 reassessed. The notice shall be sent by certified mail, return
4 receipt requested and shall include the legal description, as
5 defined in Section 1-80, of the property.

6 When, during the previous calendar year, any buildings,
7 structures or other improvements on the property were destroyed
8 and rendered uninhabitable or otherwise unfit for occupancy or
9 for customary use by accidental means (excluding destruction
10 resulting from the willful misconduct of the owner of such
11 property), the owner of the property on January 1 shall be
12 entitled, on a proportionate basis, to a diminution of assessed
13 valuation for such period during which the improvements were
14 uninhabitable or unfit for occupancy or for customary use. The
15 owner of property entitled to a diminution of assessed
16 valuation shall, on a form prescribed by the assessor, within
17 90 days after the destruction of any improvements or, in
18 counties with less than 3,000,000 inhabitants within 90 days
19 after the township or multi-township assessor has mailed the
20 application form as required by Section 9-190, file with the
21 assessor for the decrease of assessed valuation. Upon failure
22 so to do within the 90 day period, no diminution of assessed
23 valuation shall be attributable to the property.

24 Computations under this Section shall be on the basis of a
25 year of 365 days.

26 (Source: P.A. 91-486, eff. 1-1-00.)

1 (35 ILCS 200/9-185)

2 Sec. 9-185. Change in use or ownership. The purchaser of
3 property on January 1 shall be considered as the owner on that
4 day. However, when a fee simple title or lesser interest in
5 property is purchased, granted, taken or otherwise transferred
6 for a use exempt from taxation under this Code, that property
7 shall be exempt from taxes from the date of the right of
8 possession, except that property acquired by condemnation is
9 exempt as of the date the condemnation petition is filed.
10 Whenever a fee simple title or lesser interest in property is
11 purchased, granted, taken or otherwise transferred from a use
12 exempt from taxation under this Code to a use not so exempt,
13 that property shall be subject to taxation from the date of
14 purchase or conveyance. It shall be the obligation of the
15 titleholder of record in such cases where there is a change in
16 use or a change in a leasehold estate or, in cases where there
17 has been a purchase, grant, taking or transfer, it is the
18 obligation of the transferee to notify the chief county
19 assessment officer within 90 ~~30~~ days of that action. Failure to
20 give the notification, resulting in the assessing official
21 continuing to list the property as exempt in subsequent years,
22 shall cause the property to be considered omitted property for
23 the purpose of this Code. In those cases the county collector
24 is authorized to issue a tax bill to the person holding title
25 to the property in that part of the year during which it was

1 not exempt from taxation for that part of the year and to
2 accept payment of the bill as full and final settlement of tax
3 liability for the year involved.

4 (Source: P.A. 86-949; 87-818; 88-455.)

5 (35 ILCS 200/9-260)

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

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

22 (a-5) No charge for tax of previous years shall be made
23 against any property if (1) ~~(a) the property was last assessed~~
24 ~~as unimproved, ~~(b)~~ the owner of such property gave notice of~~
25 the failure to assess land, improvements, or both, on a form

1 prescribed by the assessor, ~~subsequent improvements~~ and
2 requested a reassessment, (2) the notice was (i) sent by
3 certified mail, return receipt requested, or (ii) provided in
4 person, however the owner shall provide a copy of the notice
5 receipt as required by Section 9-180, and (3) ~~(c)~~ reassessment
6 of the property was not made within the 40 ~~16~~ month period
7 immediately following the receipt of that notice.

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

22 (c) The assessor shall have no power to change the
23 assessment or alter the assessment books in any other manner or
24 for any other purpose so as to change or affect the taxes in
25 that year, except as ordered by the board of appeals (until the
26 first Monday in December 1998 and the board of review beginning

1 the first Monday in December 1998 and thereafter). The county
2 assessor shall make all changes and corrections ordered by the
3 board of appeals (until the first Monday in December 1998 and
4 the board of review beginning the first Monday in December 1998
5 and thereafter). The county assessor may for the purpose of
6 revision by the board of appeals (until the first Monday in
7 December 1998 and the board of review beginning the first
8 Monday in December 1998 and thereafter) certify the assessment
9 books for any town or taxing district after or when such books
10 are completed.

11 (d) The certification of the assessment of land,
12 improvements, or both for which the property was liable to be
13 taxed shall be transmitted by the assessor to the board of
14 review on or before the dates specified in accordance with
15 Section 16-110 of this Code.

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

17 (35 ILCS 200/9-270)

18 Sec. 9-270. Omitted property; limitations on assessment.

19 (a) A charge for tax and interest for previous years, as
20 provided in Sections 9-265 or 14-40, shall not be made against
21 any property for years prior to the date of ownership of the
22 person owning the property at the time the liability for the
23 omitted tax was first ascertained. Ownership as used in this
24 section shall be held to refer to bona fide legal and equitable
25 titles or interests acquired for value and without notice of

1 the tax, as may appear by deed, deed of trust, mortgage,
2 certificate of purchase or sale, or other form of contract. A
3 charge for tax and interest for previous years shall not be
4 made against any property for more than 5 years prior to the
5 current assessment year if the owner of the property gave
6 notice of the omitted assessment on a form prescribed by the
7 assessor.

8 (a-5) No charge for tax of previous years, as provided in
9 Section 9-265, shall be made against any property if (1) ~~(a)~~
10 ~~the property was last assessed as unimproved, (b) the owner of~~
11 the property gave notice of the failure to assess land,
12 improvements, or both, on a form prescribed by the assessor,
13 ~~subsequent improvements and requested a reassessment, (2) the~~
14 notice was (i) sent by certified mail, return receipt
15 requested, or (ii) provided in person, however the owner shall
16 provide a copy of the notice receipt as required by Section
17 ~~9-180, and (3) ~~(c)~~ reassessment of the property was not made~~
18 within the 40 ~~16~~ month period immediately following the receipt
19 of that notice. The owner of property, if known, assessed under
20 this and the preceding section shall be notified by the county
21 assessor, board of review or Department, as the case may
22 require.

23 (b) The certification of the assessment of land,
24 improvements, or both for which the property was liable to be
25 taxed shall be transmitted by the chief county assessment
26 officer to the board of review on or before the dates specified

1 in accordance with Section 16-30 of this Code.

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

3 (35 ILCS 200/15-20)

4 Sec. 15-20. Notification requirements after change in use
5 or ownership. If any property listed as exempt by the chief
6 county assessment officer has a change in use, a change in
7 leasehold estate, or a change in titleholder of record by
8 purchase, grant, taking or transfer, it is the obligation of
9 the transferee to notify the chief county assessment officer in
10 writing within 90 ~~30~~ days of the change. The notice shall be
11 sent by certified mail, return receipt requested, and shall
12 include the name and address of the taxpayer, the legal
13 description of the property, the address of the property, and
14 the permanent index number of the property where such number
15 exists. If the failure to give such notification results in the
16 assessment officer listing the property as exempt in subsequent
17 years, the property shall be considered omitted property for
18 purposes of this Code.

19 (Source: P.A. 87-895; 87-1189; 88-455; incorporates 88-221;
20 88-670, eff. 12-2-94.)

21 Section 99. Effective date. This Act takes effect January
22 1, 2009."