

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 at the rate of  
14 1 1/2% per month or portion thereof until paid or forfeited.  
15 For tax year 2010, the estimated first installment of unpaid  
16 taxes shall be deemed delinquent and shall bear interest after  
17 April 1 at the rate of 1.5% per month or portion thereof until  
18 paid or forfeited. For all tax years, the ~~The~~ second  
19 installment of unpaid taxes shall be deemed delinquent and  
20 shall bear interest after August 1 annually at the same  
21 interest rate until paid or forfeited.

22 If the county board elects by ordinance adopted prior to  
23 July 1 of a levy year to provide for taxes to be paid in 4

1 installments, each installment for that levy year and each  
2 subsequent year shall be deemed delinquent and shall begin to  
3 bear interest 30 days after the date specified by the ordinance  
4 for mailing bills, at the rate of 1 1/2% per month or portion  
5 thereof, until paid or forfeited.

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

8 Taxes levied on homestead property in which a member of the  
9 National Guard or reserves of the armed forces of the United  
10 States who was called to active duty on or after August 1,  
11 1990, and who has an ownership interest, shall not be deemed  
12 delinquent and no interest shall accrue or be charged as a  
13 penalty on such taxes due and payable in 1991 or 1992 until one  
14 year after that member returns to civilian status.

15 If an Illinois resident who is a member of the Illinois  
16 National Guard or a reserve component of the armed forces of  
17 the United States and who has an ownership interest in property  
18 taxed under this Act is called to active duty for deployment  
19 outside the continental United States and is on active duty on  
20 the due date of any installment of taxes due under this Act, he  
21 or she shall not be deemed delinquent in the payment of the  
22 installment and no interest shall accrue or be charged as a  
23 penalty on the installment until 180 days after that member  
24 returns to civilian status. To be deemed not delinquent in the  
25 payment of an installment of taxes and any interest on that  
26 installment, the reservist or guardsperson must make a

1 reasonable effort to notify the county clerk and the county  
2 collector of his or her activation to active duty and must  
3 notify the county clerk and the county collector within 180  
4 days after his or her deactivation and provide verification of  
5 the date of his or her deactivation. An installment of property  
6 taxes on the property of any reservist or guardsperson who  
7 fails to provide timely notice and verification of deactivation  
8 to the county clerk is subject to interest and penalties as  
9 delinquent taxes under this Code from the date of deactivation.  
10 (Source: P.A. 94-312, eff. 7-25-05.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.