

97TH GENERAL ASSEMBLY State of Illinois 2011 and 2012 SB0417

Introduced 2/8/2011, by Sen. John J. Cullerton

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-45

Amends the Property Tax Code. Makes a technical change in a Section concerning issuance of a tax bill.

LRB097 04239 HLH 44278 b

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1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois,

represented in the General Assembly:

- 4 Section 5. The Property Tax Code is amended by changing
- 5 Section 21-45 as follows:
- 6 (35 ILCS 200/21-45)
- 7 Sec. 21-45. Failure to issue tax bill in prior year. In the
- 8 the event no tax bill was issued as provided in Section 21-30,
- 9 on any property in any previous year for any reason, one tax
- 10 bill shall be prepared and mailed by July 1 of the year
- 11 subsequent to the year in which no tax bill was issued, and
- 12 taxes on that property for that year only shall bear interest
- after the first day of August of that year at the rate of 1 1/2%
- 14 per month or portion thereof until paid or forfeited.
- 15 (Source: P.A. 87-17; 88-455.)