



Rep. Jack D. Franks

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LRB098 20013 HLH 58612 a

1 AMENDMENT TO SENATE BILL 3476

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3476 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 9-275 and by adding Section 9-275.5 as follows:

6 (35 ILCS 200/9-275)

7 Sec. 9-275. Erroneous homestead exemptions; counties with  
8 3,000,000 or more inhabitants.

9 (a) For purposes of this Section:

10 "Erroneous homestead exemption" means a homestead  
11 exemption that was granted for real property in a taxable year  
12 if the property was not eligible for that exemption in that  
13 taxable year. If the taxpayer receives an erroneous homestead  
14 exemption under a single Section of this Code for the same  
15 property in multiple years, that exemption is considered a  
16 single erroneous homestead exemption for purposes of this

1 Section. However, if the taxpayer receives erroneous homestead  
2 exemptions under multiple Sections of this Code for the same  
3 property, or if the taxpayer receives erroneous homestead  
4 exemptions under the same Section of this Code for multiple  
5 properties, then each of those exemptions is considered a  
6 separate erroneous homestead exemption for purposes of this  
7 Section.

8 "Homestead exemption" means an exemption under Section  
9 15-165 (disabled veterans), 15-167 (returning veterans),  
10 15-168 (disabled persons), 15-169 (disabled veterans standard  
11 homestead), 15-170 (senior citizens), 15-172 (senior citizens  
12 assessment freeze), 15-175 (general homestead), 15-176  
13 (alternative general homestead), or 15-177 (long-time  
14 occupant).

15 "Erroneous exemption principal amount" means the total  
16 amount of property tax principal that would have been billed to  
17 a property index number but for the erroneous homestead  
18 exemption or exemptions a taxpayer received.

19 "Taxpayer" means the property owner or leasehold owner that  
20 erroneously received a homestead exemption upon property.

21 (b) Notwithstanding any other provision of law, in counties  
22 with 3,000,000 or more inhabitants, the chief county assessment  
23 officer shall include the following information with each  
24 assessment notice sent in a general assessment year: (1) a list  
25 of each homestead exemption available under Article 15 of this  
26 Code and a description of the eligibility criteria for that

1 exemption; (2) a list of each homestead exemption applied to  
2 the property in the current assessment year; (3) information  
3 regarding penalties and interest that may be incurred under  
4 this Section if the property owner received an erroneous  
5 homestead exemption in a previous taxable year; and (4) notice  
6 of the 60-day grace period available under this subsection. If,  
7 within 60 days after receiving his or her assessment notice,  
8 the property owner notifies the chief county assessment officer  
9 that he or she received an erroneous homestead exemption in a  
10 previous assessment year, and if the property owner pays the  
11 erroneous exemption principal amount ~~of back taxes due and~~  
12 ~~owing with respect to that exemption~~, plus interest as provided  
13 in subsection (f), then the property owner shall not be liable  
14 for the penalties provided in subsection (f) with respect to  
15 that exemption.

16 (c) In counties with 3,000,000 or more inhabitants, when  
17 the chief county assessment officer determines that one or more  
18 erroneous homestead exemptions was applied to the property, the  
19 erroneous exemption principal amount, together with all  
20 applicable interest and penalties as provided in subsections  
21 (f) and (j), shall constitute a lien in the name of the People  
22 of Cook County on the property receiving the erroneous  
23 homestead exemption. The chief county assessment officer in a  
24 county with 3,000,000 or more inhabitants may cause a lien to  
25 be recorded against property that (1) is located in the county  
26 and (2) received one or more erroneous homestead exemptions if,

1 upon determination of the chief county assessment officer, the  
2 property owner received: (A) one or 2 erroneous homestead  
3 exemptions for real property, including at least one erroneous  
4 homestead exemption granted for the property against which the  
5 lien is sought, during any of the 3 assessment years  
6 immediately prior to the assessment year in which the notice of  
7 intent to record a ~~at tax~~ lien is served; or (B) ~~(2)~~ 3 or more  
8 erroneous homestead exemptions for real property, including at  
9 least one erroneous homestead exemption granted for the  
10 property against which the lien is sought, during any of the 6  
11 assessment years immediately prior to the assessment year in  
12 which the notice of intent to record a ~~at tax~~ lien is served.  
13 Prior to recording the lien against the property, the chief  
14 county assessment officer shall cause to be served, by both  
15 regular mail and certified mail, return receipt requested, on  
16 the person to whom the most recent tax bill was mailed and the  
17 owner of record, a notice of intent to record a ~~tax~~ lien  
18 against the property.

19 (d) The notice of intent to record a ~~tax~~ lien described in  
20 subsection (c) shall: (1) identify, by property index number,  
21 the property against which the lien is being sought; (2)  
22 identify each specific homestead exemption that was  
23 erroneously granted and the year or years in which each  
24 exemption was granted; (3) set forth the erroneous exemption  
25 principal amount due and the interest amount and any penalty  
26 due ~~the arrearage of taxes that would have been due if not for~~

1 ~~the erroneous homestead exemptions;~~ (4) inform the taxpayer  
2 ~~property owner~~ that he or she may request a hearing within 30  
3 days after service and may appeal the hearing officer's ruling  
4 to the circuit court; and (5) inform the taxpayer ~~property~~  
5 ~~owner~~ that he or she may pay the erroneous exemption principal  
6 amount ~~due~~, plus interest and penalties, within 30 days after  
7 service. A lien shall not be filed pursuant to this Section if  
8 the property owner pays the erroneous exemption principal  
9 amount, plus penalties and interest, within 30 days of service  
10 of the notice of intent to record a lien.

11 (e) The notice shall ~~must~~ also include a form that the  
12 property owner may return to the chief county assessment  
13 officer to request a hearing. The property owner may request a  
14 hearing by returning the form within 30 days after service. The  
15 hearing shall be held within 90 days after the property owner  
16 is served. The chief county assessment officer shall promulgate  
17 rules of service and procedure for the hearing. The chief  
18 county assessment officer must generally follow rules of  
19 evidence and practices that prevail in the county circuit  
20 courts, but, because of the nature of these proceedings, the  
21 chief county assessment officer is not bound by those rules in  
22 all particulars. The chief county assessment officer shall  
23 appoint a hearing officer to oversee the hearing. The property  
24 owner shall be allowed to present evidence to the hearing  
25 officer at the hearing. After taking into consideration all the  
26 relevant testimony and evidence, the hearing officer shall make

1 an administrative decision on whether the property owner was  
2 erroneously granted a homestead exemption for the assessment  
3 year in question. The property owner may appeal the hearing  
4 officer's ruling to the circuit court of the county where the  
5 property is located as a final administrative decision under  
6 the Administrative Review Law.

7 (f) A lien against the property imposed under this Section  
8 shall be filed with the county recorder of deeds, but may not  
9 be filed sooner than 60 days after the notice was delivered to  
10 the property owner if the property owner does not request a  
11 hearing, or until the conclusion of the hearing and all appeals  
12 if the property owner does request a hearing. If a lien is  
13 filed pursuant to this Section and the property owner received  
14 one or 2 erroneous homestead exemptions during any of the 3  
15 assessment years immediately prior to the assessment year in  
16 which the notice of intent to record a ~~at tax~~ lien is served,  
17 then the erroneous exemption principal amount ~~arrearages of~~  
18 ~~taxes that might have been assessed for that property~~, plus 10%  
19 interest per annum or portion thereof from the date the  
20 erroneous exemption principal amount would have become due if  
21 properly included in the tax bill, shall be charged against the  
22 property by the chief county assessment officer ~~treasurer~~.  
23 However, if a lien is filed pursuant to this Section and the  
24 property owner received 3 or more erroneous homestead  
25 exemptions during any of the 6 assessment years immediately  
26 prior to the assessment year in which the notice of intent to

1 record a ~~at tax~~ lien is served, the erroneous exemption  
2 principal amount ~~arrearsages of taxes that might have been~~  
3 ~~assessed for that property~~, plus a penalty of 50% of the total  
4 amount of the erroneous exemption principal amount ~~unpaid taxes~~  
5 ~~for each year~~ for that property and 10% interest per annum or  
6 portion thereof from the date the erroneous exemption principal  
7 amount would have become due if properly included in the tax  
8 bill, shall be charged against the property by the chief county  
9 assessment officer ~~treasurer~~.

10 (g) If a person received an erroneous homestead exemption  
11 under Section 15-170 and: (1) the person was the spouse, child,  
12 grandchild, brother, sister, niece, or nephew of the previous  
13 property owner; and (2) the person received the property by  
14 bequest or inheritance; then the person is not liable for the  
15 penalties imposed under this Section ~~subsection~~ for any year or  
16 years during which the chief county assessment officer did not  
17 require an annual application for the exemption. However, that  
18 person is responsible for any interest owed under subsection  
19 (f).

20 (h) If the erroneous homestead exemption was granted as a  
21 result of a clerical error or omission on the part of the chief  
22 county assessment officer, and if the property owner has paid  
23 the ~~its~~ tax bills as received for the year in which the error  
24 occurred, then the interest and penalties authorized by this  
25 Section with respect to that homestead exemption shall not be  
26 chargeable to the property owner. However, nothing in this

1 Section shall prevent the collection of the erroneous exemption  
2 principal amount ~~of back taxes~~ due and owing.

3 (i) A lien under this Section is not valid as to (1) any  
4 bona fide purchaser for value without notice of the erroneous  
5 homestead exemption whose rights in and to the underlying  
6 parcel arose after the erroneous homestead exemption was  
7 granted but before the filing of the notice of lien; or (2) any  
8 mortgagee, judgment creditor, or other lienor whose rights in  
9 and to the underlying parcel arose before the filing of the  
10 notice of lien. A title insurance policy for the property that  
11 is issued by a title company licensed to do business in the  
12 State showing that the property is free and clear of any liens  
13 imposed under this Section shall be prima facie evidence that  
14 the property owner is without notice of the erroneous homestead  
15 exemption. Nothing in this Section shall be deemed to impair  
16 the rights of subsequent creditors and subsequent purchasers  
17 under Section 30 of the Conveyances Act.

18 (j) When a lien is filed against the property pursuant to  
19 this Section, the chief county assessment officer shall mail a  
20 copy of the lien to the person to whom the most recent tax bill  
21 was mailed and to the owner of record, and the outstanding  
22 liability created by such a lien is due and payable within 30  
23 days after the mailing of the lien by the chief county  
24 assessment officer. Payment shall be made to the ~~chief~~ county  
25 treasurer. Upon ~~assessment officer who shall, upon~~ receipt of  
26 the full amount due, as determined by the chief county



1 assessment officer, the county treasurer shall distribute the  
2 amount paid as provided in subsection (k). Upon presentment by  
3 the property owner to the chief county assessment officer of  
4 proof of payment of the total liability, the chief county  
5 assessment officer shall provide in reasonable form a release  
6 of the lien ~~and shall transmit the funds received to the county~~  
7 ~~treasurer for distribution as provided in subsection (i) of~~  
8 ~~this Section.~~ This liability is deemed delinquent and shall  
9 bear interest beginning on the day after the due date at a rate  
10 of 1.5% per month or portion thereof.

11 (k) The county treasurer shall pay collected erroneous  
12 exemption principal amounts, pro rata, ~~unpaid taxes shall be~~  
13 paid to the appropriate taxing districts, or their legal  
14 successors, that levied upon the subject property in the  
15 assessment year or years for which the erroneous homestead  
16 exemptions were granted. The county treasurer shall pay  
17 collected interest. ~~Interest shall be paid to the county where~~  
18 the property is located. The county treasurer shall deposit  
19 collected penalties into a special fund established by the  
20 county treasurer to offset ~~The penalty shall be paid to the~~  
21 ~~chief county assessment officer's office for the~~ costs of  
22 administration of the provisions of this amendatory Act of the  
23 98th General Assembly by the chief county assessment officer's  
24 office, as appropriated by the county board.

25 (l) The chief county assessment officer in a county with  
26 3,000,000 or more inhabitants shall establish an amnesty period

1 for all taxpayers owing any tax due to an erroneous homestead  
2 exemption granted in a tax year prior to the 2013 tax year. The  
3 amnesty period shall begin on the effective date of this  
4 amendatory Act of the 98th General Assembly and shall run  
5 through December 31, 2013. If, during the amnesty period, the  
6 taxpayer pays the entire arrearage of taxes due for tax years  
7 prior to 2013, the county clerk shall abate and not seek to  
8 collect any interest or penalties that may be applicable and  
9 shall not seek civil or criminal prosecution for any taxpayer  
10 for tax years prior to 2013. Failure to pay all such taxes due  
11 during the amnesty period established under this Section shall  
12 invalidate the amnesty period for that taxpayer.

13 The chief county assessment officer in a county with  
14 3,000,000 or more inhabitants shall (i) mail notice of the  
15 amnesty period with the tax bills for the second installment of  
16 taxes for the 2012 assessment year and (ii) as soon as possible  
17 after the effective date of this amendatory Act of the 98th  
18 General Assembly, publish notice of the amnesty period in a  
19 newspaper of general circulation in the county. Notices shall  
20 include information on the amnesty period, its purpose, and the  
21 method by ~~in~~ which to make payment.

22 Taxpayers who are a party to any criminal investigation or  
23 to any civil or criminal litigation that is pending in any  
24 circuit court or appellate court, or in the Supreme Court of  
25 this State, for nonpayment, delinquency, or fraud in relation  
26 to any property tax imposed by any taxing district located in

1 the State on the effective date of this amendatory Act of the  
2 98th General Assembly may not take advantage of the amnesty  
3 period.

4 A taxpayer who has claimed 3 or more homestead exemptions  
5 in error shall not be eligible for the amnesty period  
6 established under this subsection.

7 (Source: P.A. 98-93, eff. 7-16-13; revised 9-11-13.)

8 (35 ILCS 200/9-275.5 new)

9 Sec. 9-275.5. Erroneous homestead exemptions; counties  
10 with fewer than 3,000,000 inhabitants.

11 (a) For purposes of this Section:

12 "Erroneous homestead exemption" means a homestead  
13 exemption that was granted for real property in a taxable year  
14 if the property was not eligible for that exemption in that  
15 taxable year. If the taxpayer receives an erroneous homestead  
16 exemption under a single Section of this Code for the same  
17 property in multiple years, that exemption is considered a  
18 single erroneous homestead exemption for purposes of this  
19 Section. However, if the taxpayer receives erroneous homestead  
20 exemptions under multiple Sections of this Code for the same  
21 property, or if the taxpayer receives erroneous homestead  
22 exemptions under the same Section of this Code for multiple  
23 properties, then each of those exemptions is considered a  
24 separate erroneous homestead exemption for purposes of this  
25 Section.

1       "Homestead exemption" means an exemption under Section  
2 15-165 (disabled veterans), 15-167 (returning veterans),  
3 15-168 (disabled persons), 15-169 (disabled veterans standard  
4 homestead), 15-170 (senior citizens), 15-172 (senior citizens  
5 assessment freeze), 15-175 (general homestead), 15-176  
6 (alternative general homestead), or 15-177 (long-time  
7 occupant).

8       "Erroneous exemption principal amount" means the total  
9 amount of property tax principal that would have been billed to  
10 a property index number but for the erroneous homestead  
11 exemption or exemptions a taxpayer received.

12       "Taxpayer" means the property owner or leasehold owner that  
13 erroneously received a homestead exemption upon property.

14       (b) Notwithstanding any other provision of law, in counties  
15 with fewer than 3,000,000 inhabitants, the chief county  
16 assessment officer shall include the following information  
17 with each assessment notice sent in a general assessment year:  
18 (1) a list of each homestead exemption available under Article  
19 15 of this Code and a description of the eligibility criteria  
20 for that exemption; (2) a list of each homestead exemption  
21 applied to the property in the current assessment year; (3)  
22 information regarding penalties and interest that may be  
23 incurred under this Section if the property owner received an  
24 erroneous homestead exemption in a previous taxable year; and  
25 (4) notice of the 60-day grace period available under this  
26 subsection. If, within 60 days after receiving his or her

1 assessment notice, the property owner notifies the chief county  
2 assessment officer that he or she received an erroneous  
3 homestead exemption in a previous assessment year, and if the  
4 property owner pays the erroneous exemption principal amount,  
5 plus interest as provided in subsection (f), then the property  
6 owner shall not be liable for the penalties provided in  
7 subsection (f) with respect to that exemption.

8 (c) In counties with less than 3,000,000 inhabitants, when  
9 the chief county assessment officer determines that one or more  
10 erroneous homestead exemptions was applied to the property, the  
11 erroneous exemption principal amount, together with all  
12 applicable interest and penalties as provided in subsections  
13 (f) and (j), shall constitute a lien in the name of the People  
14 of the County on the property receiving the erroneous homestead  
15 exemption. The chief county assessment officer in a county with  
16 fewer than 3,000,000 inhabitants may cause a lien to be  
17 recorded against property that (1) is located in the county and  
18 (2) received one or more erroneous homestead exemptions if,  
19 upon determination of the chief county assessment officer, the  
20 property owner received: (A) one or 2 erroneous homestead  
21 exemptions for real property, including at least one erroneous  
22 homestead exemption granted for the property against which the  
23 lien is sought, during any of the 3 assessment years  
24 immediately prior to the assessment year in which the notice of  
25 intent to record a lien is served; or (B) 3 or more erroneous  
26 homestead exemptions for real property, including at least one

1 erroneous homestead exemption granted for the property against  
2 which the lien is sought, during any of the 6 assessment years  
3 immediately prior to the assessment year in which the notice of  
4 intent to record a lien is served. Prior to recording the lien  
5 against the property, the chief county assessment officer shall  
6 cause to be served, by both regular mail and certified mail,  
7 return receipt requested, on the person to whom the most recent  
8 tax bill was mailed and the owner of record, a notice of intent  
9 to record a lien against the property.

10 (d) The notice of intent to record a lien described in  
11 subsection (c) shall: (1) identify, by property index number,  
12 the property against which the lien is being sought; (2)  
13 identify each specific homestead exemption that was  
14 erroneously granted and the year or years in which each  
15 exemption was granted; (3) set forth the erroneous exemption  
16 principal amount due and the interest amount and any penalty  
17 due; (4) inform the taxpayer that he or she may request a  
18 hearing within 30 days after service and may appeal the hearing  
19 officer's ruling to the circuit court; and (5) inform the  
20 taxpayer that he or she may pay the erroneous exemption  
21 principal amount, plus interest and penalties, within 30 days  
22 after service. A lien shall not be filed pursuant to this  
23 Section if the property owner pays the erroneous exemption  
24 principal amount, plus penalties and interest, within 30 days  
25 of service of the notice of intent to record a lien.

26 (e) The notice shall also include a form that the property

1 owner may return to the chief county assessment officer to  
2 request a hearing. The property owner may request a hearing by  
3 returning the form within 30 days after service. The hearing  
4 shall be held within 90 days after the property owner is  
5 served. The chief county assessment officer shall promulgate  
6 rules of service and procedure for the hearing. The chief  
7 county assessment officer must generally follow rules of  
8 evidence and practices that prevail in the county circuit  
9 courts, but, because of the nature of these proceedings, the  
10 chief county assessment officer is not bound by those rules in  
11 all particulars. The chief county assessment officer shall  
12 appoint a hearing officer to oversee the hearing. The property  
13 owner shall be allowed to present evidence to the hearing  
14 officer at the hearing. After taking into consideration all the  
15 relevant testimony and evidence, the hearing officer shall make  
16 an administrative decision on whether the property owner was  
17 erroneously granted a homestead exemption for the assessment  
18 year in question. The property owner may appeal the hearing  
19 officer's ruling to the circuit court of the county where the  
20 property is located as a final administrative decision under  
21 the Administrative Review Law.

22 (f) A lien against the property imposed under this Section  
23 shall be filed with the county recorder of deeds, but may not  
24 be filed sooner than 60 days after the notice was delivered to  
25 the property owner if the property owner does not request a  
26 hearing, or until the conclusion of the hearing and all appeals

1 if the property owner does request a hearing. If a lien is  
2 filed pursuant to this Section and the property owner received  
3 one or 2 erroneous homestead exemptions during any of the 3  
4 assessment years immediately prior to the assessment year in  
5 which the notice of intent to record a lien is served, then the  
6 erroneous exemption principal amount, plus 10% interest per  
7 annum or portion thereof from the date the erroneous exemption  
8 principal amount would have become due if properly included in  
9 the tax bill, shall be charged against the property by the  
10 chief county assessment officer. However, if a lien is filed  
11 pursuant to this Section and the property owner received 3 or  
12 more erroneous homestead exemptions during any of the 6  
13 assessment years immediately prior to the assessment year in  
14 which the notice of intent to record a lien is served, the  
15 erroneous exemption principal amount, plus a penalty of 50% of  
16 the total amount of the erroneous exemption principal amount  
17 for that property and 10% interest per annum or portion thereof  
18 from the date the erroneous exemption principal amount would  
19 have become due if properly included in the tax bill, shall be  
20 charged against the property by the chief county assessment  
21 officer.

22 (g) If a person received an erroneous homestead exemption  
23 under Section 15-170 and: (1) the person was the spouse, child,  
24 grandchild, brother, sister, niece, or nephew of the previous  
25 property owner; and (2) the person received the property by  
26 bequest or inheritance; then the person is not liable for the



1 penalties imposed under this Section for any year or years  
2 during which the chief county assessment officer did not  
3 require an annual application for the exemption. However, that  
4 person is responsible for any interest owed under subsection  
5 (f).

6 (h) If the erroneous homestead exemption was granted as a  
7 result of a clerical error or omission on the part of the chief  
8 county assessment officer, and if the property owner has paid  
9 the tax bills as received for the year in which the error  
10 occurred, then the interest and penalties authorized by this  
11 Section with respect to that homestead exemption shall not be  
12 chargeable to the property owner. However, nothing in this  
13 Section shall prevent the collection of the erroneous exemption  
14 principal amount due and owing.

15 (i) A lien under this Section is not valid as to (1) any  
16 bona fide purchaser for value without notice of the erroneous  
17 homestead exemption whose rights in and to the underlying  
18 parcel arose after the erroneous homestead exemption was  
19 granted but before the filing of the notice of lien; or (2) any  
20 mortgagee, judgment creditor, or other lienor whose rights in  
21 and to the underlying parcel arose before the filing of the  
22 notice of lien. A title insurance policy for the property that  
23 is issued by a title company licensed to do business in the  
24 State showing that the property is free and clear of any liens  
25 imposed under this Section shall be prima facie evidence that  
26 the property owner is without notice of the erroneous homestead

1 exemption. Nothing in this Section shall be deemed to impair  
2 the rights of subsequent creditors and subsequent purchasers  
3 under Section 30 of the Conveyances Act.

4 (j) When a lien is filed against the property pursuant to  
5 this Section, the chief county assessment officer shall mail a  
6 copy of the lien to the person to whom the most recent tax bill  
7 was mailed and to the owner of record, and the outstanding  
8 liability created by such a lien is due and payable within 30  
9 days after the mailing of the lien by the chief county  
10 assessment officer. Payment shall be made to the county  
11 treasurer. Upon receipt of the full amount due, as determined  
12 by the chief county assessment officer, the county treasurer  
13 shall distribute the amount paid as provided in subsection (k).  
14 Upon presentment by the property owner to the chief county  
15 assessment officer of proof of payment of the total liability,  
16 the chief county assessment officer shall provide in reasonable  
17 form a release of the lien. This liability is deemed delinquent  
18 and shall bear interest beginning on the day after the due date  
19 at a rate of 1.5% per month or portion thereof.

20 (k) The county treasurer shall pay collected erroneous  
21 exemption principal amounts, pro rata, to the taxing districts,  
22 or their legal successors, that levied a tax upon the subject  
23 property in the assessment year or years for which the  
24 erroneous homestead exemptions were granted. The county  
25 treasurer shall pay collected interest to the county where the  
26 property is located. The county treasurer shall deposit

1 collected penalties into a special fund established by the  
2 county treasurer to offset the costs of administration of the  
3 provisions of this amendatory Act of the 98th General Assembly  
4 by the chief county assessment officer's office, as  
5 appropriated by the county board.

6 (1) The chief county assessment officer in a county with  
7 fewer than 3,000,000 inhabitants shall establish an amnesty  
8 period for all taxpayers owing any tax due to an erroneous  
9 homestead exemption granted in a tax year prior to the 2013 tax  
10 year. The amnesty period shall begin on the effective date of  
11 this amendatory Act of the 98th General Assembly and shall  
12 continue through the last business day of the fifth month after  
13 the effective date of this amendatory Act of the 98th General  
14 Assembly. If, during the amnesty period, the taxpayer pays the  
15 entire arrearage of taxes due for tax years prior to 2013, the  
16 county clerk shall abate and not seek to collect any interest  
17 or penalties that may be applicable and shall not seek civil or  
18 criminal prosecution for any taxpayer for tax years prior to  
19 2013. Failure to pay all such taxes due during the amnesty  
20 period established under this Section shall invalidate the  
21 amnesty period for that taxpayer.

22 In each county with fewer than 3,000,000 inhabitants: (1)  
23 the collector shall provide written notice of the amnesty  
24 period to each owner of record of property located in the  
25 county; that notice may be included with the tax bill for the  
26 first installment of taxes due on or after the effective date

1 of this amendatory Act of the 98th General Assembly, or it may  
2 be mailed separately; and (2) as soon as possible after the  
3 effective date of this amendatory Act of the 98th General  
4 Assembly, the chief county assessment officer shall publish  
5 notice of the amnesty period in a newspaper of general  
6 circulation in the county. Each notice shall include  
7 information on the amnesty period, its purpose, and the method  
8 in which to make payment. If the taxpayer receives his or her  
9 tax bill via e-mail, as provided in Section 20-20 of this Code,  
10 then the collector may comply with this subsection (1) by  
11 sending notice of the amnesty period to the e-mail address  
12 provided by the taxpayer.

13 Taxpayers who are a party to any criminal investigation or  
14 to any civil or criminal litigation that is pending in any  
15 circuit court or appellate court, or in the Supreme Court of  
16 this State, for nonpayment, delinquency, or fraud in relation  
17 to any property tax imposed by any taxing district located in  
18 the State on the effective date of this amendatory Act of the  
19 98th General Assembly may not take advantage of the amnesty  
20 period.

21 A taxpayer who has claimed 3 or more homestead exemptions  
22 in error shall not be eligible for the amnesty period  
23 established under this subsection."