

1 AMENDMENT TO HOUSE BILL 922

2 AMENDMENT NO. _____. Amend House Bill 922 on page 1, line
3 5, by replacing "Section 18-101.25" with "Sections 18-101.25
4 and 21-30"; and

5 on page 3, immediately below line 7, by inserting the
6 following:

7 "(35 ILCS 200/21-30)

8 Sec. 21-30. Accelerated billing. Except as provided in
9 this Section and Section 21-40, in counties with 3,000,000 or
10 more inhabitants, by January 31 annually, estimated tax bills
11 setting out the first installment of property taxes for the
12 preceding year, payable in that year, shall be prepared and
13 mailed. The first installment of taxes on the estimated tax
14 bills shall be computed at 50% of the total of each tax bill
15 for the preceding year. If, prior to the preparation of the
16 estimated tax bills, a certificate of error has been either
17 approved by a court on or before November 30 of the preceding
18 year or certified pursuant to Section 14-15 on or before
19 November 30 of the preceding year, then the first installment
20 of taxes on the estimated tax bills shall be computed at 50%
21 of the total taxes for the preceding year as corrected by the
22 certificate of error. By June 30 annually, actual tax bills

1 shall be prepared and mailed. These bills shall set out total
2 taxes due and the amount of estimated taxes billed in the
3 first installment, and shall state the balance of taxes due
4 for that year as represented by the sum derived from
5 subtracting the amount of the first installment from the
6 total taxes due for that year.

7 The county board may provide by ordinance, in counties
8 with 3,000,000 or more inhabitants, for taxes to be paid in 4
9 installments. For the levy year for which the ordinance is
10 first effective and each subsequent year, estimated tax bills
11 setting out the first, second, and third installment of taxes
12 for the preceding year, payable in that year, shall be
13 prepared and mailed not later than the date specified by
14 ordinance. Each installment on estimated tax bills shall be
15 computed at 25% of the total of each tax bill for the
16 preceding year. By the date specified in the ordinance,
17 actual tax bills shall be prepared and mailed. These bills
18 shall set out total taxes due and the amount of estimated
19 taxes billed in the first, second, and third installments and
20 shall state the balance of taxes due for that year as
21 represented by the sum derived from subtracting the amount of
22 the estimated installments from the total taxes due for that
23 year.

24 The county board of any county with less than 3,000,000
25 inhabitants may, by ordinance or resolution, adopt an
26 accelerated method of tax billing. The county board may
27 subsequently rescind the ordinance or resolution and revert
28 to the method otherwise provided for in this Code.

29 Taxes levied on homestead property in which a member of
30 the National Guard or reserves of the armed forces of the
31 United States who was called to active duty on or after
32 August 1, 1990, and who has an ownership interest shall not
33 be deemed delinquent and no interest shall accrue or be
34 charged as a penalty on such taxes due and payable in 1991 or

1 1992 until one year after that member returns to civilian
2 status.

3 (Source: P.A. 87-17; 87-340; 87-895; 88-455.)".