

1 AMENDMENT TO HOUSE BILL 1715

2 AMENDMENT NO. _____. Amend House Bill 1715 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 20-175 as follows:

6 (35 ILCS 200/20-175)

7 Sec. 20-175. Refund for erroneous assessments or
8 overpayments. If any property is twice assessed for the same
9 year, or assessed before it becomes taxable, and the
10 erroneously assessed taxes have been paid either at sale or
11 otherwise, or have been overpaid by the same claimant or by
12 different claimants, the County Collector, upon being
13 satisfied of the facts in the case, shall refund the taxes to
14 the proper claimant. If When the County Collector is unable
15 to determine the proper claimant, the circuit court, on
16 petition of the person paying the taxes, or his or her agent,
17 and being satisfied of the facts in the case, shall direct
18 the county collector to refund the taxes and deduct the
19 amount thereof, pro rata, from the moneys due to taxing
20 bodies which received the taxes erroneously paid, or their
21 legal successors. Pleadings in connection with the petition
22 provided for in this Section shall conform to that

1 prescribed in the Civil Practice Law. Appeals may be taken
2 from the judgment of the circuit court, either by the county
3 collector or by the petitioner, as in other civil cases. A
4 claim for refund shall not be allowed unless a petition is
5 filed within 5 years from the date the right to a refund
6 arose. If a certificate of error results in the allowance of
7 a homestead exemption not previously allowed, the county
8 collector shall pay the taxpayer interest on the amount of
9 taxes paid that are attributable to the amount of the
10 additional allowance, at the rate of 6% per year. To cover
11 the cost of interest, the county collector shall
12 proportionately reduce the distribution of taxes collected
13 for each taxing district in which the property is situated.
14 (Source: P.A. 83-121; 85-468; 88-455.)".