## HB 633 -- PROPERTY TAXES

SPONSOR: Roberts

Currently, a county collector is required to assess penalties on property tax payments not made as of January 1. For all property tax liabilities incurred on or after January 1, 2020, this bill allows a collector to enter into an agreement with a taxpayer for the payment of such taxes, including a waiver or reduction of penalties, provided that any such agreement requires such taxes to be paid not later than 12 months after the date the taxes are due.

This bill contains an emergency clause.

This bill is the same as SB 340 (2021).