



## 97TH GENERAL ASSEMBLY

### State of Illinois

### 2011 and 2012

### SB3381

Introduced 2/7/2012, by Sen. John G. Mulroe

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-17 new  
35 ILCS 200/20-18 new  
35 ILCS 200/21-246 new  
30 ILCS 805/8.36 new

Amends the Property Tax Code. Requires collectors to mail a Senior Citizen Information Notice with each property tax bill. Provides that the notice must contain certain information. Requires the collector to mail a Supplemental Senior Citizen Informational Notice to each a individual who has ever applied for or received the Senior Citizens Homestead Exemption and whose property taxes are not paid within 30 days after the date upon which payment is due. Preempts the concurrent exercise of home rule powers. Amends the State Mandates Act to require implementation without reimbursement by the State.

LRB097 19861 HLH 65143 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by adding  
5 Sections 20-17, 20-18, and 21-246 as follows:

6 (35 ILCS 200/20-17 new)

7 Sec. 20-17. Senior Citizen Information Notice. A Senior  
8 Citizen Information Notice shall be mailed with each tax bill.  
9 The notice shall be printed on a separate slip and shall  
10 include:

11 (1) a conspicuous title stating "Senior Citizen  
12 Information Notice";

13 (2) a statement briefly describing the Senior Citizens  
14 Homestead Exemption and the Senior Citizens Assessment  
15 Freeze Homestead Exemption, and stating that other  
16 exemptions may also apply;

17 (3) a statement explaining that failure to pay property  
18 taxes will result in additional interest and penalties and  
19 that property taxes remaining unpaid for 2 or more years  
20 may result in the sale of the property at auction and the  
21 owner's eviction from the property;

22 (4) a statement explaining that, if the taxpayer  
23 recently paid off a mortgage on the property, this may be

1 the first property tax bill that the taxpayer must pay  
2 directly because the mortgage holder may have paid prior  
3 tax bills from an escrow account;

4 (5) contact information for State, county, and local  
5 governmental offices that provide information and  
6 assistance concerning property taxes, including, but not  
7 limited to, the Department of Revenue;

8 (6) contact information for any not-for-profit  
9 advocacy organizations that benefit senior citizens by  
10 providing senior citizens with assistance concerning  
11 property taxes; only organizations that have indicated in  
12 writing to the collector that they wish to be included on  
13 Senior Citizen Information Notices sent out by that  
14 collector, and have been approved by that collector, shall  
15 be included; and

16 (7) any additional information, including, but not  
17 limited to, relevant website addresses, that the township  
18 collector or county collector determines will assist  
19 seniors to understand their obligations concerning  
20 property tax bills and the costs and risks of non-payment.

21 This Section is a limitation under subsection (i) of  
22 Section 6 of Article VII of the Illinois Constitution on the  
23 concurrent exercise by home rule units of powers and functions  
24 exercised by the State.

1       Sec. 20-18. Supplemental Senior Citizen Informational  
2 Notice. The collector shall mail a Supplemental Senior Citizen  
3 Informational Notice to each a individual who has ever applied  
4 for or received the Senior Citizens Homestead Exemption and  
5 whose property taxes are not paid within 30 days after the date  
6 upon which payment is due. The Supplemental Senior Citizen  
7 Informational Notice shall include the information set forth in  
8 the Senior Citizen Information Notice required under Section  
9 20-17 of this Code, and shall also include a statement  
10 notifying the taxpayer that, as of 30 days after the due date  
11 for payment of his or her property taxes, the individual's  
12 property tax payment was not made and is past-due. Supplemental  
13 Senior Citizen Informational Notices shall be mailed within 60  
14 days after the date when the property taxes first became  
15 past-due.

16       This Section is a limitation under subsection (i) of  
17 Section 6 of Article VII of the Illinois Constitution on the  
18 concurrent exercise by home rule units of powers and functions  
19 exercised by the State.

20       (35 ILCS 200/21-246 new)

21       Sec. 21-246. Senior Citizen Information Notice fee. The  
22 county collector in all counties may assess to the purchaser of  
23 property for delinquent taxes a Senior Citizen Information  
24 Notice fee of no more than \$10 per parcel. Fees collected under  
25 this Section shall be retained by the county treasurer in a

1 fund designated as the Senior Citizen Information Notice Fund.  
2 The fund shall be audited by the county auditor. The county  
3 board, with the approval of the county treasurer, shall make  
4 expenditures from the fund to pay or defray the costs of any  
5 township collector or county collector within the county  
6 related to the requirements set out in Sections 20-17 and 20-18  
7 of this Code.

8 This Section is a limitation under subsection (i) of  
9 Section 6 of Article VII of the Illinois Constitution on the  
10 concurrent exercise by home rule units of powers and functions  
11 exercised by the State.

12 Section 90. The State Mandates Act is amended by adding  
13 Section 8.36 as follows:

14 (30 ILCS 805/8.36 new)

15 Sec. 8.36. Exempt mandate. Notwithstanding Sections 6 and 8  
16 of this Act, no reimbursement by the State is required for the  
17 implementation of any mandate created by this amendatory Act of  
18 the 97th General Assembly.