

HB0061



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB0061

Introduced 1/9/2025, by Rep. Diane Blair-Sherlock

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15

Amends the Property Tax Code. Provides that each tax bill shall include a statement of the dollar amount of the taxpayer's total tax bill that is attributable to a ballot initiative or referendum and the date on which each property tax-related change made by that ballot initiative or referendum will expire. Effective immediately.

LRB104 02965 HLH 12981 b

A BILL FOR

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 changing
5 Section 20-15 as follows:

6 (35 ILCS 200/20-15)

7 Sec. 20-15. Information on bill or separate statement.
8 There shall be printed on each bill, or on a separate slip
9 which shall be mailed with the bill:

10 (a) a statement itemizing the rate at which taxes have
11 been extended for each of the taxing districts in the
12 county in whose district the property is located, and in
13 those counties utilizing electronic data processing
14 equipment the dollar amount of tax due from the person
15 assessed allocable to each of those taxing districts,
16 including a separate statement of the dollar amount of tax
17 due which is allocable to a tax levied under the Illinois
18 Local Library Act or to any other tax levied by a
19 municipality or township for public library purposes,

20 (b) a separate statement for each of the taxing
21 districts of the dollar amount of tax due which is
22 allocable to a tax levied under the Illinois Pension Code
23 or to any other tax levied by a municipality or township

1 for public pension or retirement purposes,
2 (b-5) a list of each tax increment financing (TIF)
3 district in which the property is located and the dollar
4 amount of tax due that is allocable to the TIF district,
5 (c) the total tax rate,
6 (d) the total amount of tax due, ~~and~~
7 (e) the amount by which the total tax and the tax
8 allocable to each taxing district differs from the
9 taxpayer's last prior tax bill; and -
10 (f) the dollar amount of the taxpayer's total tax bill
11 that is attributable to a ballot initiative or referendum
12 and the date on which each property tax-related change
13 made by that ballot initiative or referendum will expire;
14 each property tax-related change attributable to a ballot
15 initiative or referendum shall be a separate line item.

16 The county treasurer shall ensure that only those taxing
17 districts in which a parcel of property is located shall be
18 listed on the bill for that property.

19 In all counties the statement shall also provide:

- 20 (1) the property index number or other suitable
21 description,
22 (2) the assessment of the property,
23 (3) the statutory amount of each homestead exemption
24 applied to the property,
25 (4) the assessed value of the property after
26 application of all homestead exemptions,

1 (5) the equalization factors imposed by the county and
2 by the Department, and

3 (6) the equalized assessment resulting from the
4 application of the equalization factors to the basic
5 assessment.

6 In all counties which do not classify property for
7 purposes of taxation, for property on which a single family
8 residence is situated the statement shall also include a
9 statement to reflect the fair cash value determined for the
10 property. In all counties which classify property for purposes
11 of taxation in accordance with Section 4 of Article IX of the
12 Illinois Constitution, for parcels of residential property in
13 the lowest assessment classification the statement shall also
14 include a statement to reflect the fair cash value determined
15 for the property.

16 In all counties, the statement must include information
17 that certain taxpayers may be eligible for tax exemptions,
18 abatements, and other assistance programs and that, for more
19 information, taxpayers should consult with the office of their
20 township or county assessor and with the Department of
21 Revenue. For bills mailed on or after January 1, 2026, the
22 statement must include, in bold face type, a list of
23 exemptions available to taxpayers and contact information for
24 the chief county assessment officer.

25 In counties which use the estimated or accelerated billing
26 methods, these statements shall only be provided with the

1 final installment of taxes due. The provisions of this Section
2 create a mandatory statutory duty. They are not merely
3 directory or discretionary. The failure or neglect of the
4 collector to mail the bill, or the failure of the taxpayer to
5 receive the bill, shall not affect the validity of any tax, or
6 the liability for the payment of any tax.

7 (Source: P.A. 103-592, eff. 1-1-25.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.