



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1644

Introduced 2/5/2025, by Sen. Sue Rezin

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15

Amends the Property Tax Code. Provides that each tax bill shall contain a statement for each tax increment financing (TIF) district in which the property is located setting forth the amount that each taxing district that contains all or part of the TIF district would have received for the taxable year in the absence of the TIF district. Effective immediately.

LRB104 04492 HLH 14519 b

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 (b-6) a statement for each tax increment financing
6 (TIF) district in which the property is located setting
7 forth the amount that each taxing district that contains
8 all or part of the TIF district would have received for the
9 taxable year in the absence of the TIF district,

10 (c) the total tax rate,

11 (d) the total amount of tax due, and

12 (e) the amount by which the total tax and the tax
13 allocable to each taxing district differs from the
14 taxpayer's last prior tax bill.

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

18 In all counties the statement shall also provide:

19 (1) the property index number or other suitable
20 description,

21 (2) the assessment of the property,

22 (3) the statutory amount of each homestead exemption
23 applied to the property,

24 (4) the assessed value of the property after
25 application of all homestead exemptions,

26 (5) the equalization factors imposed by the county and

1 by the Department, and

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

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

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

24 In counties which use the estimated or accelerated billing
25 methods, these statements shall only be provided with the
26 final installment of taxes due. The provisions of this Section

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

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

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