

# SB2853



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2853

Introduced 1/14/2026, by Sen. Emil Jones, III

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15

Amends the Property Tax Code. Provides that there shall be printed on each property tax bill the dollar amount of tax due that is used to fund a Veterans Assistance Commission.

LRB104 17808 TRT 31241 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-1) the dollar amount of tax due that is used to fund  
3 a Veterans Assistance Commission under Section 5-2006 of  
4 the Counties Code,

5 (b-5) a list of each tax increment financing (TIF)  
6 district in which the property is located, the dollar  
7 amount of tax due that is allocable to the TIF district,  
8 and each redevelopment project that (i) is associated with  
9 the TIF district and (ii) has been completed during or  
10 before the taxable year for which the bill is prepared or  
11 is in the process of being completed during that taxable  
12 year,

13 (c) the total tax rate,

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

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

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

21 In all counties the statement shall also provide:

22 (1) the property index number or other suitable  
23 description,

24 (2) the assessment of the property,

25 (3) the statutory amount of each homestead exemption  
26 applied to the property,

1           (4) the assessed value of the property after  
2 application of all homestead exemptions,

3           (5) the equalization factors imposed by the county and  
4 by the Department, and

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

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

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

1           In counties which use the estimated or accelerated billing  
2 methods, these statements shall only be provided with the  
3 final installment of taxes due. The provisions of this Section  
4 create a mandatory statutory duty. They are not merely  
5 directory or discretionary. The failure or neglect of the  
6 collector to mail the bill, or the failure of the taxpayer to  
7 receive the bill, shall not affect the validity of any tax, or  
8 the liability for the payment of any tax.

9           (Source: P.A. 103-592, eff. 1-1-25; 104-6, eff. 6-16-25.)