

HB4750



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB4750

Introduced 2/6/2024, by Rep. Harry Benton

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15

Amends the Property Tax Code. Provides that the property tax bill shall include information notifying taxpayers of each exemption that is available to a specific category of taxpayer and the deadlines for applying for those exemptions. Provides that the information must conform with certain stylistic requirements.

LRB103 38393 HLH 68528 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.

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

13 In all counties the statement shall also provide:

- 14 (1) the property index number or other suitable
15 description,
16 (2) the assessment of the property,
17 (3) the statutory amount of each homestead exemption
18 applied to the property,
19 (4) the assessed value of the property after
20 application of all homestead exemptions,
21 (5) the equalization factors imposed by the county and
22 by the Department, and
23 (6) the equalized assessment resulting from the
24 application of the equalization factors to the basic
25 assessment.

26 In all counties which do not classify property for

1 purposes of taxation, for property on which a single family
2 residence is situated the statement shall also include a
3 statement to reflect the fair cash value determined for the
4 property. In all counties which classify property for purposes
5 of taxation in accordance with Section 4 of Article IX of the
6 Illinois Constitution, for parcels of residential property in
7 the lowest assessment classification the statement shall also
8 include a statement to reflect the fair cash value determined
9 for the property.

10 In all counties, the statement must include information
11 that certain taxpayers may be eligible for tax exemptions,
12 abatements, and other assistance programs and that, for more
13 information, taxpayers should consult with the office of their
14 township or county assessor and with the Illinois Department
15 of Revenue.

16 In counties which use the estimated or accelerated billing
17 methods, these statements shall only be provided with the
18 final installment of taxes due. The provisions of this Section
19 create a mandatory statutory duty. They are not merely
20 directory or discretionary. The failure or neglect of the
21 collector to mail the bill, or the failure of the taxpayer to
22 receive the bill, shall not affect the validity of any tax, or
23 the liability for the payment of any tax.

24 In all counties, the statement shall include information
25 notifying taxpayers of each exemption that is available to a
26 specific category of taxpayer and the deadlines for applying

1 for those exemptions. That exemption information must either:

2 (1) meet the following criteria:

3 (A) the information must be in a font that is
4 larger than the font of the principal text on the
5 property tax bill, but in no event smaller than
6 12-point type, or, if the statement is provided by
7 electronic means, then reasonable steps shall be taken
8 to ensure that the type size is larger than the type
9 size of the principal text on the same page;

10 (B) the information must be located on the front
11 side of the first page of the property tax bill or
12 notice;

13 (C) the information must be in a format that is
14 distinct from other text, such as inside a border; and

15 (D) the information must be in a type style that is
16 distinct from the principal type style used on the
17 same page, such as bolded, italicized, underlined, or
18 in a color that contrasts with the color of the
19 principal text on the page; or

20 (2) be included in the envelope in which the other
21 municipal informational material is sent, including, but
22 not limited to, the following information: information
23 regarding programs to defer taxes and options for
24 taxpayers having difficulty affording their taxes;
25 information describing how the assessment is calculated;
26 information regarding options to appeal incorrect

1 assessments; the tax rate and how it is calculated and
2 applied; services that are supported by property tax
3 payments; important dates on the assessment calendar,
4 including when tax payments are due and deadlines for
5 filing exemption and appeal applications; the process for
6 updating tax billing information and exemptions if there
7 is a change in ownership of the property.

8 (Source: P.A. 100-621, eff. 7-20-18; 101-134, eff. 7-26-19.)