

1 AN ACT concerning taxes.

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 20-210 as follows:

6 (35 ILCS 200/20-210)

7 Sec. 20-210. Taxes payable in installments; payment
8 under specification. Except as otherwise provided in Section
9 21-30, current taxes shall be payable in 2 equal
10 installments. The collector, when requested by the party
11 paying the taxes, shall receive and receipt for the taxes in
12 installments. The collector ~~may shall~~ receive taxes on part
13 of any property charged with taxes when a particular
14 specification of the part is furnished. If the tax on the
15 remainder of the property remains unpaid, the collector shall
16 enter that specification in his or her return, so that the
17 part on which the tax remains unpaid may be clearly known.
18 The tax may be paid on an undivided share of property. In
19 that case, the collector shall designate on his or her record
20 upon whose undivided share the tax has been paid.

21 (Source: P.A. 87-17; 88-455.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.