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09400HB4104ham001

LRB094 13084 BDD 56111 a

1 AMENDMENT TO HOUSE BILL 4104

2 AMENDMENT NO. _____. Amend House Bill 4104 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 20-15 and by adding Section 21-308 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
24 for public pension or retirement purposes,

- 1 (c) the total tax rate,
2 (d) the total amount of tax due, and
3 (e) the amount by which the total tax and the tax
4 allocable to each taxing district differs from the
5 taxpayer's last prior tax bill.

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

9 In all counties the statement shall also provide:

- 10 (1) the property index number or other suitable
11 description,
12 (2) the assessment of the property,
13 (3) the equalization factors imposed by the county and
14 by the Department, and
15 (4) the equalized assessment resulting from the
16 application of the equalization factors to the basic
17 assessment.

18 In all counties which do not classify property for purposes
19 of taxation, for property on which a single family residence is
20 situated the statement shall also include a statement to
21 reflect the fair cash value determined for the property. In all
22 counties which classify property for purposes of taxation in
23 accordance with Section 4 of Article IX of the Illinois
24 Constitution, for parcels of residential property in the lowest
25 assessment classification the statement shall also include a
26 statement to reflect the fair cash value determined for the
27 property.

28 In all counties, the statement may include information that
29 certain taxpayers may be eligible for tax exemptions,
30 abatements, and other assistance programs and that, for more
31 information, taxpayers should consult with the office of their
32 township or county collector and with the Illinois Department
33 of Revenue.

34 In all counties, the statement shall include information

1 that certain taxpayers may be eligible for the Senior Citizens
2 and Disabled Persons Property Tax Relief and Pharmaceutical
3 Assistance Act and that applications are available from the
4 Illinois Department of Revenue.

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

13 (Source: P.A. 91-699, eff. 1-1-01.)

14 (35 ILCS 200/21-308 new)

15 Sec. 21-308. County homestead protection program.

16 (a) Each county may establish and operate a homestead
17 protection program under which the county treasurer may make
18 payments from the general fund of the county to pay the
19 delinquent taxes, along with all associated fees and interest,
20 on the primary residence of eligible taxpayers.

21 (b) To be eligible to receive assistance under a county
22 homestead protection program, a taxpayer must satisfy all of
23 the following criteria:

24 (1) the taxpayer's primary residence is located within
25 the county operating the homestead protection program;

26 (2) but for the failure to submit an application or
27 certification, for the taxpayer's primary residence and in
28 the taxable year for which the taxes are delinquent, the
29 taxpayer would have been eligible to receive:

30 (A) an exemption under Section 15-165, 15-170, or
31 15-172 of this Act;

32 (B) a deferral or exemption under the Longtime
33 Owner-Occupant Property Tax Relief Act;

1 (C) property-tax assistance under the the Senior
2 Citizens and Disabled Persons Property Tax Relief and
3 Pharmaceutical Assistance Act; or

4 (D) a deferral under the Senior Citizens Real
5 Estate Tax Deferral Act; and

6 (3) the taxpayer has not received assistance under the
7 homestead protection program on a previous occasion.

8 (c) If a taxpayer receives assistance under a county
9 homestead protection program, then the county treasurer of the
10 county in which the primary residence is located has a lien on
11 the residence for the amount of the assistance. The treasurer
12 must notify the taxpayer, in writing, of the existence of the
13 lien. Such liens have the same force, effect, and priority as a
14 judgment lien and continue from the date of the recording until
15 the lien is released or otherwise discharged.

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.".