

HB3089



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB3089

Introduced 2/23/2011, by Rep. Luis Arroyo

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15

Amends the Property Tax Code. Provides that property tax bills shall contain a statement itemizing the amount and percentage of funds from each taxing district in which the property is located that are distributed into a tax increment allocation fund and the total amount amount and percentage of funds being allocated to a tax increment allocation fund.

LRB097 08629 HLH 48757 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 statement itemizing the amount and percentage
3 of funds from each taxing district in which the property is
4 located that are distributed into a tax increment
5 allocation fund and the total amount amount and percentage
6 of funds being allocated to a tax increment allocation
7 fund,

8 (c) the total tax rate,

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

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

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

16 In all counties the statement shall also provide:

17 (1) the property index number or other suitable
18 description,

19 (2) the assessment of the property,

20 (3) the equalization factors imposed by the county and
21 by the Department, and

22 (4) the equalized assessment resulting from the
23 application of the equalization factors to the basic
24 assessment.

25 In all counties which do not classify property for purposes
26 of taxation, for property on which a single family residence is

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

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

15 In all counties, the statement shall include information
16 that certain taxpayers may be eligible for the Senior Citizens
17 and Disabled Persons Property Tax Relief and Pharmaceutical
18 Assistance Act and that applications are available from the
19 Illinois Department on Aging.

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

1 the payment of any tax.

2 (Source: P.A. 95-644, eff. 10-12-07.)