



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB6200

by Rep. Michael J. Zalewski

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-30

Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants, the first installment of taxes for estimated property tax bills payable in calendar year 2013 and each calendar year thereafter shall be computed at 50% (instead of 55%) of the total of each tax bill for the preceding year. Effective immediately.

LRB097 22036 HLH 70762 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 21-30 as follows:

6 (35 ILCS 200/21-30)

7 Sec. 21-30. Accelerated billing. Except as provided in this
8 Section, Section 9-260, and Section 21-40, in counties with
9 3,000,000 or more inhabitants, by January 31 annually,
10 estimated tax bills setting out the first installment of
11 property taxes for the preceding year, payable in that year,
12 shall be prepared and mailed. The first installment of taxes on
13 the estimated tax bills shall be computed at (i) 50% of the
14 total of each tax bill for the preceding year for taxes payable
15 on or before December 31, 2009, ~~and~~ (ii) 55% of the total of
16 each tax bill for the preceding year for taxes beginning with
17 the first installment payable in calendar years 2010 through
18 2012, and (iii) 50% of the total of each tax bill for the
19 preceding year for taxes payable in calendar year 2013 and each
20 calendar year thereafter. If, prior to the preparation of the
21 estimated tax bills, a certificate of error has been either
22 approved by a court on or before November 30 of the preceding
23 year or certified pursuant to Section 14-15 on or before

1 November 30 of the preceding year, then the first installment
2 of taxes on the estimated tax bills shall be computed at (i)
3 50% of the total taxes for the preceding year as corrected by
4 the certificate of error for taxes payable on or before
5 December 31, 2009, ~~and~~ (ii) 55% of the total taxes for the
6 preceding year, as corrected by the certificate of error, for
7 taxes beginning with the first installment payable in calendar
8 years 2010 through 2012, and (iii) 50% of the total taxes for
9 the preceding year, as corrected by the certificate of error,
10 for taxes payable in calendar year 2013 and each calendar year
11 thereafter. By June 30 annually, actual tax bills shall be
12 prepared and mailed. These bills shall set out total taxes due
13 and the amount of estimated taxes billed in the first
14 installment, and shall state the balance of taxes due for that
15 year as represented by the sum derived from subtracting the
16 amount of the first installment from the total taxes due for
17 that year.

18 The county board may provide by ordinance, in counties with
19 3,000,000 or more inhabitants, for taxes to be paid in 4
20 installments. For the levy year for which the ordinance is
21 first effective and each subsequent year, estimated tax bills
22 setting out the first, second, and third installment of taxes
23 for the preceding year, payable in that year, shall be prepared
24 and mailed not later than the date specified by ordinance. Each
25 installment on estimated tax bills shall be computed at 25% of
26 the total of each tax bill for the preceding year. By the date

1 specified in the ordinance, actual tax bills shall be prepared
2 and mailed. These bills shall set out total taxes due and the
3 amount of estimated taxes billed in the first, second, and
4 third installments and shall state the balance of taxes due for
5 that year as represented by the sum derived from subtracting
6 the amount of the estimated installments from the total taxes
7 due for that year.

8 The county board of any county with less than 3,000,000
9 inhabitants may, by ordinance or resolution, adopt an
10 accelerated method of tax billing. The county board may
11 subsequently rescind the ordinance or resolution and revert to
12 the method otherwise provided for in this Code.

13 (Source: P.A. 96-490, eff. 8-14-09.)

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.