

1 AN ACT concerning local government.

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 Sections 20-10 and 20-15 as follows:

6 (35 ILCS 200/20-10)

7 Sec. 20-10. Mailing to mortgage lender. When the copy of
8 the tax bill is mailed by the collector to the owner or person
9 at or in care of the address of a mortgage lender, the mortgage
10 lender, within 15 days of receiving the copy, shall furnish and
11 mail an additional copy of the bill, along with any invoice for
12 municipal service charges for the disposal of garbage, refuse,
13 or ashes that is enclosed with the property tax bill, to each
14 mortgagor of the property at his or her last known address as
15 shown on the records of the mortgage lender. However, if the
16 property referred to in the copy is situated in a county which
17 uses the estimated or accelerated billing methods, only an
18 additional copy of the bill for the final installment of taxes
19 due with respect to the real property shall be furnished and
20 mailed by the mortgage lender to the mortgagor. A copy may be
21 used by the collector in receipting for the tax paid, and a
22 copy or record shall be retained by the collector.

23 (Source: P.A. 86-957; 87-818; 88-455.)

1 (35 ILCS 200/20-15)

2 Sec. 20-15. Information on bill or separate statement.
3 There shall be printed on each bill, or on a separate slip
4 which shall be mailed with the bill:

5 (a) a statement itemizing the rate at which taxes have
6 been extended for each of the taxing districts in the
7 county in whose district the property is located, and in
8 those counties utilizing electronic data processing
9 equipment the dollar amount of tax due from the person
10 assessed allocable to each of those taxing districts,
11 including a separate statement of the dollar amount of tax
12 due which is allocable to a tax levied under the Illinois
13 Local Library Act or to any other tax levied by a
14 municipality or township for public library purposes,

15 (b) a separate statement for each of the taxing
16 districts of the dollar amount of tax due which is
17 allocable to a tax levied under the Illinois Pension Code
18 or to any other tax levied by a municipality or township
19 for public pension or retirement purposes,

20 (c) the total tax rate,

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

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

25 The county treasurer shall ensure that only those taxing

1 districts in which a parcel of property is located shall be
2 listed on the bill for that property.

3 In all counties the statement shall also provide:

4 (1) the property index number or other suitable
5 description,

6 (2) the assessment of the property,

7 (3) the statutory amount of each homestead exemption
8 applied to the property,

9 (4) the assessed value of the property after
10 application of all homestead exemptions,

11 (5) the equalization factors imposed by the county and
12 by the Department, and

13 (6) the equalized assessment resulting from the
14 application of the equalization factors to the basic
15 assessment.

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

26 In all counties, the statement must include information

1 that certain taxpayers may be eligible for tax exemptions,
2 abatements, and other assistance programs and that, for more
3 information, taxpayers should consult with the office of their
4 township or county assessor and with the Illinois Department of
5 Revenue.

6 In all counties, the statement shall include information
7 that certain taxpayers may be eligible for the Senior Citizens
8 and Disabled Persons Property Tax Relief Act and that
9 applications are available from the Illinois Department on
10 Aging.

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

19 Notwithstanding any other provision of law, a municipality
20 with a population of more than 100,000 but less than 1,000,000
21 may enter into an intergovernmental agreement with the county
22 in which the municipality is situated to provide that the
23 county collector shall include with the property tax bill for
24 each parcel of property within the municipality an invoice for
25 municipal service charges for the disposal of garbage, refuse,
26 or ashes. The municipality shall provide the invoices to the

1 county collector not less than 15 days before the tax bill is
2 mailed to the property owner and may reimburse the county
3 collector for any necessary expenses associated with mailing
4 the invoices as provided in the agreement.

5 (Source: P.A. 97-689, eff. 6-14-12; 98-93, eff. 7-16-13.)