

# HB2427



## 101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB2427

by Rep. Allen Skillicorn

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15

Amends the Property Tax Code. Provides that each tax bill shall contain a list of each tax increment financing (TIF) district in which the property is located and the dollar amount of tax due that is allocable to the TIF district. Effective immediately.

LRB101 06292 HLH 51318 b

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 list of each tax increment financing (TIF)  
3 district in which the property is located and the dollar  
4 amount of tax due that is allocable to the TIF district,

5 (c) the total tax rate,

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

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

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

13 In all counties the statement shall also provide:

14 (1) the property index number or other suitable  
15 description,

16 (2) the assessment of the property,

17 (3) the statutory amount of each homestead exemption  
18 applied to the property,

19 (4) the assessed value of the property after  
20 application of all homestead exemptions,

21 (5) the equalization factors imposed by the county and  
22 by the Department, and

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

26 In all counties which do not classify property for purposes

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

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

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

24 (Source: P.A. 99-143, eff. 7-27-15; 100-621, eff. 7-20-18.)

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law.