

Rep. Michael W. Tryon

Filed: 3/13/2013

	09800HB1039ham001 LRB098 03818 HLH 42396 a
1	AMENDMENT TO HOUSE BILL 1039
2	AMENDMENT NO Amend House Bill 1039 by replacing
3	everything after the enacting clause with the following:
4	"Section 5. The Property Tax Code is amended by changing
5	Section 20-15 and by adding Section 18-17 as follows:
6	(35 ILCS 200/18-17 new)
7	Sec. 18-17. Taxing district; pension pick up. If a taxing
8	district picks up or otherwise pays its employees'
9	contributions to a public pension fund, then that taxing
10	district must annually certify to the county clerk of each
11	county in which the taxing district is located, on or before
12	the last Tuesday in December, the dollar amount of its tax levy
13	that will be used for that purpose.
14	(35 ILCS 200/20-15)
15	Sec. 20-15. Information on bill or separate statement.

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1 There shall be printed on each bill, or on a separate slip which shall be mailed with the bill: 2

- (a) a statement itemizing the rate at which taxes have been extended for each of the taxing districts in the county in whose district the property is located, and in those counties utilizing electronic data processing equipment the dollar amount of tax due from the person assessed allocable to each of those taxing districts, including a separate statement of the dollar amount of tax due which is allocable to a tax levied under the Illinois Local Library Act or to any other tax levied by a municipality or township for public library purposes,
- (b) a separate statement for each of the taxing districts of the dollar amount of tax due which is allocable to a tax levied under the Illinois Pension Code or to any other tax levied by a municipality or township for public pension or retirement purposes,
 - (c) the total tax rate,
 - (d) the total amount of tax due, and
- (e) the amount by which the total tax and the tax allocable to each taxing district differs from the taxpayer's last prior tax bill.

In addition, each bill shall contain a separate line item for each taxing district setting forth the dollar amount of tax due that will be used by the taxing district to pick up or otherwise pay its employees' contributions to a public pension 3

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1 fund. This information may be provided on the bill or on a 2 separate slip which may be mailed with the bill.

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

In all counties the statement shall also provide:

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

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

In all counties, the statement must include information that certain taxpayers may be eligible for tax exemptions,

- 1 abatements, and other assistance programs and that, for more
- 2 information, taxpayers should consult with the office of their
- 3 township or county assessor and with the Illinois Department of
- 4 Revenue.
- 5 In all counties, the statement shall include information
- 6 that certain taxpayers may be eliqible for the Senior Citizens
- and Disabled Persons Property Tax Relief Act and that 7
- applications are available from the Illinois Department on 8
- 9 Aging.
- 10 In counties which use the estimated or accelerated billing
- 11 methods, these statements shall only be provided with the final
- installment of taxes due. The provisions of this Section create 12
- 13 a mandatory statutory duty. They are not merely directory or
- 14 discretionary. The failure or neglect of the collector to mail
- 15 the bill, or the failure of the taxpayer to receive the bill,
- 16 shall not affect the validity of any tax, or the liability for
- the payment of any tax. 17
- (Source: P.A. 97-689, eff. 6-14-12.) 18
- 19 Section 99. Effective date. This Act takes effect upon
- becoming law.". 20