



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB2526

Introduced 2/18/2015, by Rep. Michael W. Tryon

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-17 new  
35 ILCS 200/20-15

Amends the Property Tax Code. Provides that each property tax bill shall contain a separate statement for each of the taxing districts 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 fund. Provides that each taxing district that picks up or otherwise pays its employees' contributions to a public pension fund must certify this information to the county clerk on or before the last Tuesday in December. Effective immediately.

LRB099 06674 HLH 26747 b

FISCAL 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 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.  
16 There shall be printed on each bill, or on a separate slip  
17 which shall be mailed with the bill:

18 (a) a statement itemizing the rate at which taxes have  
19 been extended for each of the taxing districts in the  
20 county in whose district the property is located, and in  
21 those counties utilizing electronic data processing  
22 equipment the dollar amount of tax due from the person

1 assessed allocable to each of those taxing districts,  
2 including a separate statement of the dollar amount of tax  
3 due which is allocable to a tax levied under the Illinois  
4 Local Library Act or to any other tax levied by a  
5 municipality or township for public library purposes,

6 (b) a separate statement for each of the taxing  
7 districts of the dollar amount of tax due which is  
8 allocable to a tax levied under the Illinois Pension Code  
9 or to any other tax levied by a municipality or township  
10 for public pension or retirement purposes,

11 (b-5) a separate statement for each of the taxing  
12 districts setting forth the dollar amount of tax due that  
13 will be used by the taxing district to pick up or otherwise  
14 pay its employees' contributions to a public pension fund,

15 (c) the total tax rate,

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

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

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

23 In all counties the statement shall also provide:

24 (1) the property index number or other suitable  
25 description,

26 (2) the assessment of the property,

1           (3) the statutory amount of each homestead exemption  
2           applied to the property,

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

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

7           (6) the equalized assessment resulting from the  
8           application of the equalization factors to the basic  
9           assessment.

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

20          In all counties, the statement must include information  
21          that certain taxpayers may be eligible for tax exemptions,  
22          abatements, and other assistance programs and that, for more  
23          information, taxpayers should consult with the office of their  
24          township or county assessor and with the Illinois Department of  
25          Revenue.

26          In all counties, the statement shall include information

1 that certain taxpayers may be eligible for the Senior Citizens  
2 and Disabled Persons Property Tax Relief Act and that  
3 applications are available from the Illinois Department on  
4 Aging.

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

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

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