

AN ACT in relation to municipalities.

Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:

Section 5. The Special Assessment Supplemental Bond and  
Procedures Act is amended by changing Section 55 as follows:

(50 ILCS 460/55)

Sec. 55. County clerk may collect. Pursuant to the  
Illinois constitutional and statutory provisions relating to  
intergovernmental cooperation, the county clerk of any county  
in which property subject to a special assessment is located  
may, but shall not be required to, agree to mail bills for a  
special assessment with the regular tax bills of the county,  
or otherwise as may be provided by a special assessment law.  
If the clerk agrees to mail such bills with the regular tax  
bills, then the annual amount due as of January 2 shall  
become due instead in even installments with each tax bill  
made during the year in which such January 2 date occurs,  
thus deferring to later date in the year the obligation to  
pay the assessments. If the county clerk does not agree to  
mail the bills, or if the municipality declines to request  
the county clerk to mail the bills, the municipality may bill  
the annual amount due, as of January 2nd, in 2 even  
installments due on or about the due date for the real estate  
tax bills issued by the county clerk during the year in which  
the January 2nd date occurs, thereby deferring the obligation  
to pay the assessment installment to later dates in that  
year.

(Source: P.A. 90-480, eff. 8-17-97.)

Section 99. Effective date. This Act takes effect on  
January 1, 2004.