Public Act 097-1084

SB3101 Enrolled

AN ACT concerning local government.

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

Section 5. The Property Tax Code is amended by changing Section 20-20 as follows:

(35 ILCS 200/20-20)

Sec. 20-20. Changes in address for mailing tax bill. To insure that a person requesting a change of the address to which a property tax bill is sent has a legal interest in the property or authority to act on behalf of the owner of the property, the county collector in every county with less than 3,000,000 inhabitants or less shall establish and enforce a procedure for requiring identification or certification of the identity of taxpayers who request a change in the address to which their tax bill is mailed. No change of address shall be implemented unless the person requesting the change is the owner of the property, a trustee or a person holding the power of attorney from the owner or trustee of the property. However, if a property owner conveys a permanent change of address in writing to the United States Postal Service, then, on or after the effective date of that change of address, the county collector may mail a property tax bill to the property owner at his or her new address regardless of whether or not the owner

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notifies the collector of the address change.

As an alternative to mailing a copy of the bill, the collector may send the tax bill via e-mail at the request of the taxpayer. If the taxpayer makes such a request, then the taxpayer shall notify the collector of any change in his or her e-mail address as soon as possible after the address is changed.

(Source: P.A. 84-396; 88-455.)

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