

SB3108



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3108

Introduced 2/2/2026, by Sen. Steve McClure

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15

Amends the Property Tax Code. Provides that each property tax bill shall contain a statement of any exemption that was granted to the property in the immediately preceding tax year but was not granted to the property in the current tax year. Effective immediately.

LRB104 17174 HLH 30593 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, the dollar
4 amount of tax due that is allocable to the TIF district,
5 and each redevelopment project that (i) is associated with
6 the TIF district and (ii) has been completed during or
7 before the taxable year for which the bill is prepared or
8 is in the process of being completed during that taxable
9 year,

10 (c) the total tax rate,

11 (d) the total amount of tax due, ~~and~~

12 (e) the amount by which the total tax and the tax
13 allocable to each taxing district differs from the
14 taxpayer's last prior tax bill, and -

15 (f) a statement of any exemption that was granted to
16 the property in the immediately preceding tax year but was
17 not granted to the property in the current tax year; the
18 information provided under this paragraph (f) shall appear
19 in a prominent location on the bill and in bold font.

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
11 purposes of taxation, for property on which a single family
12 residence is situated the statement shall also include a
13 statement to reflect the fair cash value determined for the
14 property. In all counties which classify property for purposes
15 of taxation in accordance with Section 4 of Article IX of the
16 Illinois Constitution, for parcels of residential property in
17 the lowest assessment classification the statement shall also
18 include a statement to reflect the fair cash value determined
19 for the 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 Department of
25 Revenue. For bills mailed on or after January 1, 2026, the
26 statement must include, in bold face type, a list of

1 exemptions available to taxpayers and contact information for
2 the chief county assessment officer.

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

11 (Source: P.A. 103-592, eff. 1-1-25; 104-6, eff. 6-16-25.)

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