



Sen. Dan McConchie

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10000SB1072sam001

LRB100 07719 HLH 23842 a

1 AMENDMENT TO SENATE BILL 1072

2 AMENDMENT NO. _____. Amend Senate Bill 1072 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 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, in the case of a taxing district that authorized

1 an abatement of taxes for the tax year, an itemization of
2 the total dollar amount that would have been due based on
3 the taxes extended if the abatement had not been granted and
4 the dollar amount of any reduction allocable to the
5 abatement, and including a separate statement of the dollar
6 amount of tax due which is allocable to a tax levied under
7 the Illinois Local Library Act or to any other tax levied
8 by a municipality or township for public library purposes,

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

14 (c) the total tax rate,

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

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

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

22 In all counties the statement shall also provide:

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

25 (2) the assessment of the property,

26 (3) the statutory amount of each homestead exemption

1 applied to the property,

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

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

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

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

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

25 In all counties, the statement shall include information
26 that certain taxpayers may be eligible for the Senior Citizens

1 and Persons with Disabilities Property Tax Relief Act and that
2 applications are available from the Illinois Department on
3 Aging.

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

12 (Source: P.A. 98-93, eff. 7-16-13; 99-143, eff. 7-27-15.)

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