

# HB2594



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB2594

Introduced 2/20/2009, by Rep. Harry Osterman

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15

Amends the Property Tax Code. Provides that in Cook County, tax bills must include, for each taxing district, a statement of the increase or decrease of the tax imposed on the taxpayer by that taxing district from the previous taxable year. Effective immediately.

LRB096 07400 RCE 17486 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 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 (c) the total tax rate,  
3 (d) the total amount of tax due, and  
4 (e) the amount by which the total tax and the tax  
5 allocable to each taxing district differs from the  
6 taxpayer's last prior tax bill.

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

10 In all counties the statement shall also provide:

11 (1) the property index number or other suitable  
12 description,

13 (2) the assessment of the property,

14 (3) the equalization factors imposed by the county and  
15 by the Department, and

16 (4) the equalized assessment resulting from the  
17 application of the equalization factors to the basic  
18 assessment.

19 In all counties which do not classify property for purposes  
20 of taxation, for property on which a single family residence is  
21 situated the statement shall also include a statement to  
22 reflect the fair cash value determined for the property. In all  
23 counties which classify property for purposes of taxation in  
24 accordance with Section 4 of Article IX of the Illinois  
25 Constitution, for parcels of residential property in the lowest  
26 assessment classification the statement shall also include a

1 statement to reflect the fair cash value determined for the  
2 property.

3 In all counties, the statement must include information  
4 that certain taxpayers may be eligible for tax exemptions,  
5 abatements, and other assistance programs and that, for more  
6 information, taxpayers should consult with the office of their  
7 township or county assessor and with the Illinois Department of  
8 Revenue.

9 In all counties, the statement shall include information  
10 that certain taxpayers may be eligible for the Senior Citizens  
11 and Disabled Persons Property Tax Relief and Pharmaceutical  
12 Assistance Act and that applications are available from the  
13 Illinois Department on Aging.

14 In counties which use the estimated or accelerated billing  
15 methods, these statements shall only be provided with the final  
16 installment of taxes due. The provisions of this Section create  
17 a mandatory statutory duty. They are not merely directory or  
18 discretionary. The failure or neglect of the collector to mail  
19 the bill, or the failure of the taxpayer to receive the bill,  
20 shall not affect the validity of any tax, or the liability for  
21 the payment of any tax.

22 In Cook County, the statement must include, for each taxing  
23 district, a statement of the increase or decrease of the tax  
24 imposed on the taxpayer by that taxing district from the  
25 previous taxable year.

26 (Source: P.A. 95-644, eff. 10-12-07.)

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