



Sen. Darin M. LaHood

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LRB099 06308 HLH 33765 a

1 AMENDMENT TO SENATE BILL 1629

2 AMENDMENT NO. _____. Amend Senate Bill 1629 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 20-10 and 20-15 as follows:

6 (35 ILCS 200/20-10)

7 Sec. 20-10. Mailing to mortgage lender. When the copy of
8 the tax bill is mailed by the collector to the owner or person
9 at or in care of the address of a mortgage lender, the mortgage
10 lender, within 15 days of receiving the copy, shall furnish and
11 mail an additional copy of the bill, along with any invoice for
12 municipal service charges for the disposal of garbage, refuse,
13 or ashes that may be enclosed with the property tax bill as set
14 forth in Section 20-15 of this Code, to each mortgagor of the
15 property at his or her last known address as shown on the
16 records of the mortgage lender. However, if the property

1 referred to in the copy is situated in a county which uses the
2 estimated or accelerated billing methods, only an additional
3 copy of the bill for the final installment of taxes due with
4 respect to the real property shall be furnished and mailed by
5 the mortgage lender to the mortgagor. A copy may be used by the
6 collector in receipting for the tax paid, and a copy or record
7 shall be retained by the collector.

8 (Source: P.A. 86-957; 87-818; 88-455.)

9 (35 ILCS 200/20-15)

10 Sec. 20-15. Information on bill or separate statement.
11 There shall be printed on each bill, or on a separate slip
12 which shall be mailed with the bill:

13 (a) a statement itemizing the rate at which taxes have
14 been extended for each of the taxing districts in the
15 county in whose district the property is located, and in
16 those counties utilizing electronic data processing
17 equipment the dollar amount of tax due from the person
18 assessed allocable to each of those taxing districts,
19 including a separate statement of the dollar amount of tax
20 due which is allocable to a tax levied under the Illinois
21 Local Library Act or to any other tax levied by a
22 municipality or township for public library purposes,

23 (b) a separate statement for each of the taxing
24 districts of the dollar amount of tax due which is
25 allocable to a tax levied under the Illinois Pension Code

1 or to any other tax levied by a municipality or township
2 for public pension or retirement purposes,

3 (c) the total tax rate,

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

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

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

11 In all counties the statement shall also provide:

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

14 (2) the assessment of the property,

15 (3) the statutory amount of each homestead exemption
16 applied to the property,

17 (4) the assessed value of the property after
18 application of all homestead exemptions,

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

21 (6) the equalized assessment resulting from the
22 application of the equalization factors to the basic
23 assessment.

24 In all counties which do not classify property for purposes
25 of taxation, for property on which a single family residence is
26 situated the statement shall also include a statement to

1 reflect the fair cash value determined for the property. In all
2 counties which classify property for purposes of taxation in
3 accordance with Section 4 of Article IX of the Illinois
4 Constitution, for parcels of residential property in the lowest
5 assessment classification the statement shall also include a
6 statement to reflect the fair cash value determined for the
7 property.

8 In all counties, the statement must include information
9 that certain taxpayers may be eligible for tax exemptions,
10 abatements, and other assistance programs and that, for more
11 information, taxpayers should consult with the office of their
12 township or county assessor and with the Illinois Department of
13 Revenue.

14 In all counties, the statement shall include information
15 that certain taxpayers may be eligible for the Senior Citizens
16 and Disabled Persons Property Tax Relief Act and that
17 applications are available from the Illinois Department on
18 Aging.

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

1 Notwithstanding any other provision of law, a municipality
2 that (i) has a population of 114,000 but not more than 117,000
3 according to the 2010 decennial census, (ii) is located in a
4 county with a population of more than 185,000 but not more than
5 188,000 according to the 2010 decennial census, and (iii) has
6 in effect on January 1, 2015 an ordinance imposing a municipal
7 service charge on all residential locations within the
8 municipality for the collection, hauling, and disposal of
9 garbage, refuse, and ashes may enter into an intergovernmental
10 agreement with the county in which the municipality is situated
11 to provide that the county collector shall include with the
12 property tax bill for each such residential parcel within the
13 municipality an invoice for those collection, hauling, and
14 disposal services.

15 The municipality shall provide the invoices to the county
16 collector not less than 15 days before the tax bill is mailed
17 to the property owner and may reimburse the county collector
18 for any necessary expenses associated with mailing the invoices
19 as provided in the agreement.

20 Nothing in this amendatory Act of the 99th General Assembly
21 shall be construed to authorize a municipality to require that
22 such garbage, refuse, and ashes from residential locations be
23 disposed of at a specific disposal site or sites.

24 (Source: P.A. 97-689, eff. 6-14-12; 98-93, eff. 7-16-13.)"