

AN ACT concerning taxes.

**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 12-20 as follows:

(35 ILCS 200/12-20)

Sec. 12-20. Publication of assessments; counties of 3,000,000 or more. In counties with 3,000,000 or more inhabitants, in each year of a general assessment, for each county or assessment district therein if the county is divided into assessment districts as provided in Section 9-220, the county assessor shall publish a complete assessment list as soon as the assessment is completed as required under this Section. If the county assessor revises the assessment after the complete assessment list is published, then the county assessor must publish a subsequent list of all the revised assessments for that year. In years other than years of a general assessment or reassessment, the county assessor shall cause to be published, within the time and in the manner described here, a complete list of assessments in which changes are made together with the changes made in the valuation or assessment of property since the last preceding assessment. The publication shall contain a copy of the land value map for the township, if required by the Department.

The publication of the assessments or the changes shall be printed in some newspaper or newspapers of general circulation published in the county except that, in every township or incorporated town which has superseded a civil township, in which there is published one or more newspapers of general circulation, the assessment list of each township shall be published in one of the newspapers. In cities of more than 2,000,000 inhabitants, the assessment list of the city shall be

printed in one or more newspapers of general circulation published in the township assessment district within the city or, in the event a newspaper of general circulation is not published within the township assessment district, in one or more newspapers of general circulation published within the city.

Any newspaper publishing an assessment list under this Section is entitled to a fee of 40¢ per column line for publishing the list.

(Source: P.A. 85-696; 86-1481; 88-455.)