

1 AN ACT concerning local government.

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, in the case of a taxing district that authorized  
17 an abatement of taxes for the tax year, an itemization of  
18 the total dollar amount that would have been due based on  
19 the taxes extended if the abatement had not been granted  
20 and the dollar amount of any reduction allocable to the  
21 abatement, and including a separate statement of the dollar  
22 amount of tax due which is allocable to a tax levied under  
23 the Illinois Local Library Act or to any other tax levied

1 by a municipality or township for public library purposes,

2 (b) a separate statement for each of the taxing  
3 districts of the dollar amount of tax due which is  
4 allocable to a tax levied under the Illinois Pension Code  
5 or to any other tax levied by a municipality or township  
6 for public pension or retirement purposes,

7 (c) the total tax rate,

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

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

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

15 In all counties the statement shall also provide:

16 (1) the property index number or other suitable  
17 description,

18 (2) the assessment of the property,

19 (3) the statutory amount of each homestead exemption  
20 applied to the property,

21 (4) the assessed value of the property after  
22 application of all homestead exemptions,

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

25 (6) the equalized assessment resulting from the  
26 application of the equalization factors to the basic

1 assessment.

2 In all counties which do not classify property for purposes  
3 of taxation, for property on which a single family residence is  
4 situated the statement shall also include a statement to  
5 reflect the fair cash value determined for the property. In all  
6 counties which classify property for purposes of taxation in  
7 accordance with Section 4 of Article IX of the Illinois  
8 Constitution, for parcels of residential property in the lowest  
9 assessment classification the statement shall also include a  
10 statement to reflect the fair cash value determined for the  
11 property.

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

18 In all counties, the statement shall include information  
19 that certain taxpayers may be eligible for the Senior Citizens  
20 and Persons with Disabilities Property Tax Relief Act and that  
21 applications are available from the Illinois Department on  
22 Aging.

23 In counties which use the estimated or accelerated billing  
24 methods, these statements shall only be provided with the final  
25 installment of taxes due. The provisions of this Section create  
26 a mandatory statutory duty. They are not merely directory or

1 discretionary. The failure or neglect of the collector to mail  
2 the bill, or the failure of the taxpayer to receive the bill,  
3 shall not affect the validity of any tax, or the liability for  
4 the payment of any tax.

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

6 Section 99. Effective date. This Act takes effect upon  
7 becoming law.