



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2588

Introduced 2/15/2023, by Rep. Travis Weaver

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-17 new
35 ILCS 200/20-15

Amends the Property Tax Code. Provides that each property tax bill shall contain a separate statement for each of the taxing districts setting forth the dollar amount of tax due that will be used by the taxing district to pick up or otherwise pay its employees' contributions to a public pension fund. Provides that each taxing district that picks up or otherwise pays its employees' contributions to a public pension fund must certify this information to the county clerk on or before the last Tuesday in December. Effective immediately.

LRB103 30240 HLH 56668 b

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 and by adding Section 18-17 as follows:

6 (35 ILCS 200/18-17 new)

7 Sec. 18-17. Taxing district; pension pick up. If a taxing
8 district picks up or otherwise pays its employees'
9 contributions to a public pension fund, then that taxing
10 district must annually certify to the county clerk of each
11 county in which the taxing district is located, on or before
12 the last Tuesday in December, the dollar amount of its tax levy
13 that will be used for that purpose.

14 (35 ILCS 200/20-15)

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

18 (a) a statement itemizing the rate at which taxes have
19 been extended for each of the taxing districts in the
20 county in whose district the property is located, and in
21 those counties utilizing electronic data processing
22 equipment the dollar amount of tax due from the person

1 assessed allocable to each of those taxing districts,
2 including a separate statement of the dollar amount of tax
3 due which is allocable to a tax levied under the Illinois
4 Local Library Act or to any other tax levied by a
5 municipality or township for public library purposes,

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

11 (b-5) a list of each tax increment financing (TIF)
12 district in which the property is located and the dollar
13 amount of tax due that is allocable to the TIF district,

14 (b-10) a separate statement for each of the taxing
15 districts setting forth the dollar amount of tax due that
16 will be used by the taxing district to pick up or otherwise
17 pay its employees' contributions to a public pension fund,

18 (c) the total tax rate,

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

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

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

26 In all counties the statement shall also provide:

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

3 (2) the assessment of the property,

4 (3) the statutory amount of each homestead exemption
5 applied to the property,

6 (4) the assessed value of the property after
7 application of all homestead exemptions,

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

10 (6) the equalized assessment resulting from the
11 application of the equalization factors to the basic
12 assessment.

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

23 In all counties, the statement must include information
24 that certain taxpayers may be eligible for tax exemptions,
25 abatements, and other assistance programs and that, for more
26 information, taxpayers should consult with the office of their

1 township or county assessor and with the Illinois Department
2 of Revenue.

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

11 (Source: P.A. 100-621, eff. 7-20-18; 101-134, eff. 7-26-19.)

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