



Rep. Harry Benton

**Filed: 4/2/2024**

10300HB4750ham001

LRB103 38393 HLH 71651 a

1 AMENDMENT TO HOUSE BILL 4750

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 4750 by replacing  
3 everything after the enacting clause with the following:

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

1 due which is allocable to a tax levied under the Illinois  
2 Local Library Act or to any other tax levied by a  
3 municipality or township for public library purposes,

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

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

12 (c) the total tax rate,

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

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

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

20 In all counties the statement shall also provide:

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

23 (2) the assessment of the property,

24 (3) the statutory amount of each homestead exemption  
25 applied to the property,

26 (4) the assessed value of the property after

1 application of all homestead exemptions,

2 (5) the equalization factors imposed by the county and  
3 by the Department, and

4 (6) the equalized assessment resulting from the  
5 application of the equalization factors to the basic  
6 assessment.

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

17 In all counties, the statement must include information  
18 that certain taxpayers may be eligible for tax exemptions,  
19 abatements, and other assistance programs and that, for more  
20 information, taxpayers should consult with the office of their  
21 township or county assessor and with the ~~Illinois~~ Department  
22 of Revenue. For bills mailed on or after January 1, 2026, the  
23 statement must include, in bold face type, a list of  
24 exemptions available to taxpayers, the deadlines for applying  
25 for those exemptions, and contact information for the township  
26 and county assessor and the Department of Revenue.

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

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