



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**

Introduced 02/09/04, by Jay C. Hoffman

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/18-80

Amends the Property Tax Code. Sets forth language that must be included on a notice of proposed property tax increases, which describes the difference in the equalized assessed value and in the total tax rate between the preceding and current year. Effective immediately.

LRB093 19135 BDD 44870 b

1 AN ACT concerning taxation.

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 18-80 as follows:

6 (35 ILCS 200/18-80)

7 Sec. 18-80. Time and form of notice. The notice shall  
8 appear not more than 14 days nor less than 7 days prior to the  
9 date of the public hearing. The notice shall be no less than  
10 1/8 page in size, and the smallest type used shall be 12 point  
11 and shall be enclosed in a black border no less than 1/4 inch  
12 wide. The notice shall not be placed in that portion of the  
13 newspaper where legal notices and classified advertisements  
14 appear. The notice shall be published in substantially the  
15 following form:

16 Notice of Proposed Property Tax Increase for ... (commonly  
17 known name of taxing district).

18 I. A public hearing to approve a proposed property tax levy  
19 increase for ... (legal name of the taxing district)... for ...  
20 (year) ... will be held on ... (date) ... at ... (time) ... at  
21 ... (location).

22 Any person desiring to appear at the public hearing and  
23 present testimony to the taxing district may contact ... (name,  
24 title, address and telephone number of an appropriate  
25 official).

26 II. The corporate and special purpose property taxes  
27 extended or abated for ... (preceding year) ... were ...  
28 (dollar amount of the final aggregate levy as extended, plus  
29 the amount abated by the taxing district prior to extension).

30 The proposed corporate and special purpose property taxes  
31 to be levied for ... (current year) ... are ... (dollar amount  
32 of the proposed aggregate levy). This represents a ...

1 (percentage) ... increase over the previous year.

2 III. The property taxes extended for debt service and  
3 public building commission leases for ... (preceding year) ...  
4 were ... (dollar amount).

5 The estimated property taxes to be levied for debt service  
6 and public building commission leases for ... (current year)  
7 ... are ... (dollar amount). This represents a ... (percentage  
8 increase or decrease) ... over the previous year.

9 IV. The total property taxes extended or abated for ...  
10 (preceding year) ... were ... (dollar amount).

11 The estimated total property taxes to be levied for ...  
12 (current year) ... are ... (dollar amount). This represents a  
13 ... (percentage increase or decrease) ... over the previous  
14 year.

15 V. The certified and equalized assessed value of the  
16 District for ... (preceding year) ... was ... (dollar amount).  
17 The estimated equalized assessed value of the District for ...  
18 (current year) ... is projected to be ... (dollar amount). This  
19 represents a ... (percentage increase or decrease) ... over the  
20 previous year.

21 VI. The District's total tax rate for ... (preceding year)  
22 ... was ... (tax rate/dollar amount). The District's projected  
23 tax rate for ... (current year) ... is ... (tax rate/dollar  
24 amount). This represents a ... (percentage increase or  
25 decrease) ... over the preceding year.

26 Any notice which includes any information not specified and  
27 required by this Article shall be an invalid notice.

28 All hearings shall be open to the public. The corporate  
29 authority of the taxing district shall explain the reasons for  
30 the proposed increase and shall permit persons desiring to be  
31 heard an opportunity to present testimony within reasonable  
32 time limits as it determines.

33 (Source: P.A. 92-382, eff. 8-16-01.)

34 Section 99. Effective date. This Act takes effect upon  
35 becoming law.