

1 AN ACT in relation to municipalities.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Special Assessment Supplemental Bond and
5 Procedures Act is amended by changing Section 55 as follows:

6 (50 ILCS 460/55)

7 Sec. 55. County clerk may collect. Pursuant to the
8 Illinois constitutional and statutory provisions relating to
9 intergovernmental cooperation, the county clerk of any county
10 in which property subject to a special assessment is located
11 may, but shall not be required to, agree to mail bills for a
12 special assessment with the regular tax bills of the county,
13 or otherwise as may be provided by a special assessment law.
14 If the clerk agrees to mail such bills with the regular tax
15 bills, then the annual amount due as of January 2 shall
16 become due instead in even installments with each tax bill
17 made during the year in which such January 2 date occurs,
18 thus deferring to later date in the year the obligation to
19 pay the assessments. If the county clerk does not agree to
20 mail the bills, or if the municipality declines to request
21 the county clerk to mail the bills, the municipality may bill
22 the annual amount due, as of January 2nd, in 2 even
23 installments due on or about the due date for the real estate
24 tax bills issued by the county clerk during the year in which
25 the January 2nd date occurs, thereby deferring the obligation
26 to pay the assessment installment to later dates in that
27 year.

28 (Source: P.A. 90-480, eff. 8-17-97.)

29 Section 99. Effective date. This Act takes effect on
30 January 1, 2004.