



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

HB5589

by Rep. David R. Leitch

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-10  
35 ILCS 200/20-15

Amends the Property Tax Code. Provides that a municipality with a population of more than 100,000 but less than 1,000,000 may enter into an intergovernmental agreement with the county in which the municipality is situated to provide that the county collector shall include with the property tax bill for each parcel of property within the municipality an invoice for municipal service charges for the disposal of garbage, refuse, or ashes. Provides that municipality shall furnish the invoices to the county collector not less than 15 days before the tax bill is mailed to the property owner and may reimburse the county collector for any necessary expenses associated with mailing the invoices as provided in the agreement.

LRB098 19336 HLH 54489 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

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 Sections 20-10 and 20-15 as follows:

6 (35 ILCS 200/20-10)

7 Sec. 20-10. Mailing to mortgage lender. When the copy of  
8 the tax bill is mailed by the collector to the owner or person  
9 at or in care of the address of a mortgage lender, the mortgage  
10 lender, within 15 days of receiving the copy, shall furnish and  
11 mail an additional copy of the bill, along with any invoice for  
12 municipal service charges for the disposal of garbage, refuse,  
13 or ashes that is enclosed with the property tax bill, to each  
14 mortgagor of the property at his or her last known address as  
15 shown on the records of the mortgage lender. However, if the  
16 property referred to in the copy is situated in a county which  
17 uses the estimated or accelerated billing methods, only an  
18 additional copy of the bill for the final installment of taxes  
19 due with respect to the real property shall be furnished and  
20 mailed by the mortgage lender to the mortgagor. A copy may be  
21 used by the collector in receipting for the tax paid, and a  
22 copy or record shall be retained by the collector.

23 (Source: P.A. 86-957; 87-818; 88-455.)

1 (35 ILCS 200/20-15)

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

5 (a) a statement itemizing the rate at which taxes have  
6 been extended for each of the taxing districts in the  
7 county in whose district the property is located, and in  
8 those counties utilizing electronic data processing  
9 equipment the dollar amount of tax due from the person  
10 assessed allocable to each of those taxing districts,  
11 including a separate statement of the dollar amount of tax  
12 due which is allocable to a tax levied under the Illinois  
13 Local Library Act or to any other tax levied by a  
14 municipality or township for public library purposes,

15 (b) a separate statement for each of the taxing  
16 districts of the dollar amount of tax due which is  
17 allocable to a tax levied under the Illinois Pension Code  
18 or to any other tax levied by a municipality or township  
19 for public pension or retirement purposes,

20 (c) the total tax rate,

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

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

25 The county treasurer shall ensure that only those taxing

1 districts in which a parcel of property is located shall be  
2 listed on the bill for that property.

3 In all counties the statement shall also provide:

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

6 (2) the assessment of the property,

7 (3) the statutory amount of each homestead exemption  
8 applied to the property,

9 (4) the assessed value of the property after  
10 application of all homestead exemptions,

11 (5) the equalization factors imposed by the county and  
12 by the Department, and

13 (6) the equalized assessment resulting from the  
14 application of the equalization factors to the basic  
15 assessment.

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

26 In all counties, the statement must include information

1 that certain taxpayers may be eligible for tax exemptions,  
2 abatements, and other assistance programs and that, for more  
3 information, taxpayers should consult with the office of their  
4 township or county assessor and with the Illinois Department of  
5 Revenue.

6 In all counties, the statement shall include information  
7 that certain taxpayers may be eligible for the Senior Citizens  
8 and Disabled Persons Property Tax Relief Act and that  
9 applications are available from the Illinois Department on  
10 Aging.

11 In counties which use the estimated or accelerated billing  
12 methods, these statements shall only be provided with the final  
13 installment of taxes due. The provisions of this Section create  
14 a mandatory statutory duty. They are not merely directory or  
15 discretionary. The failure or neglect of the collector to mail  
16 the bill, or the failure of the taxpayer to receive the bill,  
17 shall not affect the validity of any tax, or the liability for  
18 the payment of any tax.

19 Notwithstanding any other provision of law, a municipality  
20 with a population of more than 100,000 but less than 1,000,000  
21 may enter into an intergovernmental agreement with the county  
22 in which the municipality is situated to provide that the  
23 county collector shall include with the property tax bill for  
24 each parcel of property within the municipality an invoice for  
25 municipal service charges for the disposal of garbage, refuse,  
26 or ashes. The municipality shall provide the invoices to the

1 county collector not less than 15 days before the tax bill is  
2 mailed to the property owner and may reimburse the county  
3 collector for any necessary expenses associated with mailing  
4 the invoices as provided in the agreement.

5 (Source: P.A. 97-689, eff. 6-14-12; 98-93, eff. 7-16-13.)