

AN ACT concerning taxes.

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

Section 5. The Property Tax Code is amended by changing
Section 20-210 as follows:

(35 ILCS 200/20-210)

Sec. 20-210. Taxes payable in installments; payment
under specification. Except as otherwise provided in Section
21-30, current taxes shall be payable in 2 equal
installments. The collector, when requested by the party
paying the taxes, shall receive and receipt for the taxes in
installments. The collector may ~~shall~~ receive taxes on part
of any property charged with taxes when a particular
specification of the part is furnished. If the tax on the
remainder of the property remains unpaid, the collector shall
enter that specification in his or her return, so that the
part on which the tax remains unpaid may be clearly known.
The tax may be paid on an undivided share of property. In
that case, the collector shall designate on his or her record
upon whose undivided share the tax has been paid.

(Source: P.A. 87-17; 88-455.)

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