

1 AN ACT concerning property taxes.

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 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
11 have been extended for each of the taxing districts in
12 the county in whose district the property is located, and
13 in 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
17 tax due which is allocable to a tax levied under the
18 Illinois Local Library Act or to any other tax levied by
19 a municipality or township for public library purposes,

20 (b) a separate statement for each of the taxing
21 districts of the dollar amount of tax due which is
22 allocable to a tax levied under the Illinois Pension Code
23 or to any other tax levied by a municipality or township
24 for public pension or retirement purposes,

25 (c) the total tax rate,

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

27 (e) the amount by which the total tax and the tax
28 allocable to each taxing district differs from the
29 taxpayer's last prior tax bill; and

30 (f) the time period for filing a complaint with the
31 board of review and the time period for filing a petition

1 with the Property Tax Appeal Board.

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

5 In all counties the statement shall also provide:

6 (1) the property index number or other suitable
7 description,

8 (2) the assessment of the property,

9 (3) the equalization factors imposed by the county
10 and by the Department, and

11 (4) the equalized assessment resulting from the
12 application of the equalization factors to the basic
13 assessment.

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

24 In all counties, the statement shall include information
25 that certain taxpayers may be eligible for the Senior
26 Citizens and Disabled Persons Property Tax Relief and
27 Pharmaceutical Assistance Act and that applications are
28 available from the Illinois Department of Revenue.

29 In counties which use the estimated or accelerated
30 billing methods, these statements shall only be provided with
31 the final installment of taxes due. The provisions of this
32 Section create a mandatory statutory duty. They are not
33 merely directory or discretionary. The failure or neglect of
34 the collector to mail the bill, or the failure of the

1 taxpayer to receive the bill, shall not affect the validity
2 of any tax, or the liability for the payment of any tax.
3 (Source: P.A. 91-699, eff. 1-1-01.)