

1 AN ACT in relation to 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 Sections 18-101.25 and 21-30 as follows:

6 (35 ILCS 200/18-101.25)

7 (Section scheduled to be repealed on January 1, 2003)

8 Sec. 18-101.25. Intent to adopt an aggregate levy;
9 hearing required. Upon making the estimate as provided in
10 Section 18-101.15, the corporate authority shall hold a
11 hearing on its intent to adopt an aggregate levy. Except as
12 otherwise provided in this Section, hearings shall be held at
13 the first regularly scheduled meeting of the taxing district
14 in the month of December or according to the following
15 schedule:-

16 (1) First Monday in December: Park districts and
17 municipalities.

18 (2) First Tuesday in December: Townships, road
19 districts, and all school districts except high school
20 districts.

21 (3) First Wednesday in December: High school
22 districts and libraries.

23 (4) First Thursday in December: Counties and forest
24 preserve districts.

25 (5) First Friday in December: All other taxing
26 districts.

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

1 determine. The hearing shall not coincide with the hearing
2 on the proposed budget. The corporate authority may,
3 however, conduct any other business of the taxing district on
4 the same day. Failure of a taxing district to convene or
5 complete a public hearing on the day prescribed in this
6 Section due to good cause unrelated to inadvertence,
7 including, but not limited to, physical perils such as
8 natural disasters or acts of God, shall not constitute a
9 failure to hold a public hearing under this Division 2.1. In
10 this event, a taxing district may either hold a separate
11 public hearing on its proposed tax levy, or place the hearing
12 on its proposed tax levy on the agenda of the taxing
13 district's next scheduled meeting. In either case, a taxing
14 district shall give notice of the hearing pursuant to
15 Sections 2.02, 2.03, and 2.04 of the Open Meetings Act.

16 For the purpose of permitting the issuance of warrants or
17 notes in anticipation of the taxes to be levied, a taxing
18 district may hold (on any date prior to the first week in
19 December) a hearing on its intent to adopt an aggregate levy.
20 If the estimate of the aggregate levy is more than the amount
21 extended or estimated to be extended, plus any amount abated
22 by the corporate authority prior to the extension, upon the
23 final aggregate levy of the preceding year, exclusive of
24 election costs, notice of this hearing shall be given in the
25 same manner as provided in this Division 2.1. This earlier
26 hearing shall be in addition to, and not instead of, the
27 mandatory December hearing, but may be conducted in
28 conjunction with a regular meeting of the taxing district.

29 Any taxing district with a fiscal year beginning on
30 December 1 or any taxing district that is required to adopt a
31 levy ordinance by the first Tuesday in December, for which
32 the hearing day requirement of this Section would conflict
33 with the adoption of its tax levy or annual appropriation
34 ordinance, or both, may hold a public hearing on its proposed

1 tax levy prior to and instead of the day prescribed in this
2 Section. This public hearing shall be restricted to the
3 proposed tax levy, and no other business of the taxing
4 district shall be discussed or transacted. Notice of the
5 hearing shall be given as provided in Section 18-101.35 of
6 this Division 2.1.

7 (Source: P.A. 91-523, eff. 1-1-00; 91-897, eff. 7-6-00.)

8 (35 ILCS 200/21-30)

9 Sec. 21-30. Accelerated billing. Except as provided in
10 this Section and Section 21-40, in counties with 3,000,000 or
11 more inhabitants, by January 31 annually, estimated tax bills
12 setting out the first installment of property taxes for the
13 preceding year, payable in that year, shall be prepared and
14 mailed. The first installment of taxes on the estimated tax
15 bills shall be computed at 50% of the total of each tax bill
16 for the preceding year. If, prior to the preparation of the
17 estimated tax bills, a certificate of error has been either
18 approved by a court on or before November 30 of the preceding
19 year or certified pursuant to Section 14-15 on or before
20 November 30 of the preceding year, then the first installment
21 of taxes on the estimated tax bills shall be computed at 50%
22 of the total taxes for the preceding year as corrected by the
23 certificate of error. By June 30 annually, actual tax bills
24 shall be prepared and mailed. These bills shall set out total
25 taxes due and the amount of estimated taxes billed in the
26 first installment, and shall state the balance of taxes due
27 for that year as represented by the sum derived from
28 subtracting the amount of the first installment from the
29 total taxes due for that year.

30 The county board may provide by ordinance, in counties
31 with 3,000,000 or more inhabitants, for taxes to be paid in 4
32 installments. For the levy year for which the ordinance is
33 first effective and each subsequent year, estimated tax bills

1 setting out the first, second, and third installment of taxes
2 for the preceding year, payable in that year, shall be
3 prepared and mailed not later than the date specified by
4 ordinance. Each installment on estimated tax bills shall be
5 computed at 25% of the total of each tax bill for the
6 preceding year. By the date specified in the ordinance,
7 actual tax bills shall be prepared and mailed. These bills
8 shall set out total taxes due and the amount of estimated
9 taxes billed in the first, second, and third installments and
10 shall state the balance of taxes due for that year as
11 represented by the sum derived from subtracting the amount of
12 the estimated installments from the total taxes due for that
13 year.

14 The county board of any county with less than 3,000,000
15 inhabitants may, by ordinance or resolution, adopt an
16 accelerated method of tax billing. The county board may
17 subsequently rescind the ordinance or resolution and revert
18 to the method otherwise provided for in this Code.

19 Taxes levied on homestead property in which a member of
20 the National Guard or reserves of the armed forces of the
21 United States who was called to active duty on or after
22 August 1, 1990, and who has an ownership interest shall not
23 be deemed delinquent and no interest shall accrue or be
24 charged as a penalty on such taxes due and payable in 1991 or
25 1992 until one year after that member returns to civilian
26 status.

27 (Source: P.A. 87-17; 87-340; 87-895; 88-455.)

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