

Statutes Cheat Sheet

Here is an incomplete list of Illinois Compiled Statutes which define the duties of the county treasurer.

CHAPTER 5 GENERAL PROVISIONS

120/ Open Meetings Act
140/ Freedom of Information Act
430/ State Officials and Employees Ethics Act

CHAPTER 30 FINANCE

15/ Public Funds Statement Publication Act
235/ Public Funds Investment Act

CHAPTER 35 REVENUE

200/8-35 Property Tax Exemption Certificate
200/14-20 No C of E after judgment
200/14-41 Back Tax Arrearages
200/15-55 State Property
200/15-35 Start of Tax Exempt Property
200/15-170 Senior Citizen Homestead Exemption
200/16-50 Omitted Property (also 200/9-265, 200/20-190)
200/18-250 Forfeitures (12% per annum)
200/19-75 Appointing Deputy Collectors
200/20-5 Mail (or email) Tax Bills – at least 30 Days to Due Date
200/20-12 Duplicate Bill Fee
200/20-15 Information on bill or separate statement, failure to receive bill
200/20-20 Changes in address (or email address)
200/20-25 Refuse Personal Checks 45 Days Before Tax Sale
200/20-130 Distribute Taxes Every 30 Days
200/20-135 Distribute Interest to Taxing Bodies
200/20-175 Refund on Erroneous Assessments or Overpayments
200/20-190 Statute of limitation for collection
200/20-210 Taxes Payable in 2 Installments
200/21-15 Del. Interest Penalty to General Fund
200/21-25 Payment in 4 Installments, National Guard
200/21-30 Accelerated Billing
200/21-75 Taxes are a lien on the property
200/21-90 County Trustee Program
200/21-110 Publication – Judgment
200/21-115 Publish 10 Days Before Judgment
200/21-117 Cost/Publication – \$.40 per column line
200/21-135 Notice & Publication Provisions
200/21-215 Penalty Accepted at Tax Sale
200/21-220 Tax buyer register Ten Business Days Before Tax Sale

200/21-245 Tax Sale Automation Fund
200/21-295 Indemnity Fund
200/21-310 Sales In Error
200/21-315 Interest on Sales In Error
200/21-330 Fund for Payment of Interest (Sale in Error Fund)
200/21-355 Subsequent Taxes
200/23-20 Interest on PTAB Refunds

515/ Mobile Home Local Services Tax
515/9 Interest Penalty

CHAPTER 50 LOCAL GOVERNMENT

205/ Local Records Act
345/1-99 Credit card Payments
505/1-9 Prompt Payment Act

CHAPTER 55 COUNTIES

5/3 10001-10021 County Treasurer (election, oath, bond, functions, powers, etc.)
5/3-11001-11020 County Treasurer (counties over 150,000 population)
5/3-10005.2 Monthly Report of Financial Status
5/3-10005.5 Training Program
5/3-10007 Stipend
5/3-10008 Office Hours
5/3-10009 Bank Designations
5/4-1001 Classification of Counties
55 Public Officials Act
55/1 County Officials can't be tax buyers
60 County Official Bond Approval

CHAPTER 70 SPECIAL DISTRICTS

605 Drainage Districts

CHAPTER 310 HOUSING

Payment of Housing Authority Taxes

CHAPTER 320 AGING

30 Senior Citizens Real Estate Tax Deferral Act

CHAPTER 730 CORRECTIONS

110/15.1 (a) Probation and Court Services Fund Annual Report

CHAPTER 765 PROPERTY

1025 Unclaimed Property