



**OFFICE OF THE ATTORNEY GENERAL**  
STATE OF ILLINOIS

**Jim Ryan**  
ATTORNEY GENERAL

June 14, 2001

File No. 01-006

**COUNTIES:**

Quarterly Payment of Property  
Taxes in Counties Under 3 Million

The Honorable Paul L. Mangieri  
State's Attorney, Knox County  
Knox County Courthouse  
200 South Cherry Street  
Galesburg, Illinois 61401

Dear Mr. Mangieri:

I have your letter wherein you inquire whether it would be permissible for Knox County to adopt a quarterly accelerated collection plan for the collection of real property taxes. For the reasons hereinafter stated, it is my opinion that counties having fewer than 3,000,000 inhabitants are not authorized to institute a quarterly tax collection schedule.

Your question relates to the provisions of section 21-30 of the Property Tax Code (35 ILCS 200/21-30 (West 1998)), which provides in part:

"Accelerated billing. Except as provided in this Section and Section 21-40, in counties with 3,000,000 or more inhabitants, by January 31 annually, estimated tax bills setting out the first installment of property taxes for the preceding year, payable in that year, shall be prepared and mailed. The first installment of taxes on the estimated tax bills shall be computed at 50% of the total of each tax bill for the preceding year. By June 30 annually, actual tax bills shall be prepared and mailed. These bills shall set out total taxes due and the amount of estimated taxes billed in the first installment, and shall state the balance of taxes due for that year as represented by the sum derived from subtracting the amount of the first installment from the total taxes due for that year.

The county board may provide by ordinance, in counties with 3,000,000 or more inhabitants, for taxes to be paid in 4 installments. For the levy year for which the ordinance is first effective and each subsequent year, estimated tax bills setting out the first, second, and third installment of taxes for the preceding year, payable in that year, shall be prepared and mailed not later than the date specified by ordinance. Each installment on estimated tax bills shall be computed at 25% of the total of each tax bill for the preceding year. By the date specified in the ordinance, actual tax bills shall be prepared and mailed. These bills shall set out total taxes due and the amount of estimated taxes billed in the first, second, and third installments and shall state the balance of taxes due for that year as represented by the sum derived from subtracting the amount of the estimated installments from the total taxes due for that year.

The county board of any county with less than 3,000,000 inhabitants may, by ordinance

or resolution, adopt an accelerated method of tax billing. The county board may subsequently rescind the ordinance or resolution and revert to the method otherwise provided for in this Code.

\* \* \*

(Emphasis added.)

The primary purpose of statutory construction is to ascertain and give effect to the intention of the General Assembly in enacting the statute. (Zekman v. Direct American Marketers (1998), 182 Ill. 2d 359, 368.) A statute should be evaluated as a whole, and each provision should be construed in connection with every other provision thereof and in light of the statute's general purpose. (Miller v. Department of Registration and Education (1979), 75 Ill. 2d 76, 81.) Further, it is proper to consider the course of legislation on a particular statute in arriving at the legislative intent. Bergin v. Board of Trustees of Teachers' Retirement System (1964), 31 Ill. 2d 566, 573.

Section 21-30 must be read in context with the provisions of the Property Tax Code (35 ILCS 200/1-1 et seq. (West 1998)) relating to due dates and billing for taxes. Section 21-15 of the Code (35 ILCS 200/21-15 (West 1999 Supp.)), as amended by Public Act 91-898, effective July 6, 2000) provides that the general due date for the first installment of taxes is June 1, and for the second installment, September 1, of a given year.

Section 21-20 of the Code (35 ILCS 200/21-20 (West 1999 Supp.)), as amended by Public Act 91-898, effective July 6, 2000) provides:

"Due dates; accelerated billing in counties of less than 3,000,000. Except as otherwise provided in Section 21-40, in counties with less than 3,000,000 inhabitants in which the accelerated method of billing and paying taxes provided for in Section 21-30 is in effect, the estimated first installment of unpaid taxes shall be deemed delinquent and shall bear interest after a date not later than June 1 annually as provided for in the ordinance or resolution of the county board adopting the accelerated method, at the rate of 1 1/2% per month or portion thereof until paid or forfeited. The second installment of unpaid taxes shall be deemed delinquent and shall bear interest after August 1 annually at the same interest rate until paid or forfeited. Payment received by mail and post-marked on or before the required due date is not delinquent.

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Section 21-25 of the Code (35 ILCS 200/21-25 (West 1999 Supp.)), as amended by Public Act 91-898, effective July 6, 2000) fixes March 1 and August 1 as the due dates for accelerated billing in counties of 3,000,000 or more inhabitants. Section 21-25 also provides for the fixing of due dates when the county board of such a county elects to provide for the collection of taxes in four installments pursuant to section 21-30 of the Code.

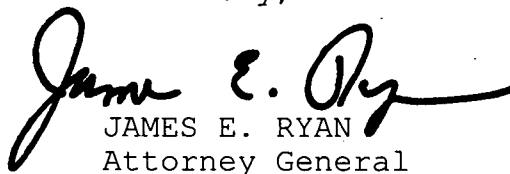
These provisions, when read together, clearly authorize counties having 3,000,000 or more inhabitants to provide for an accelerated billing schedule pursuant to which taxes are collected in two installments due on March 1 and August 1, or, alternatively, to elect to collect taxes in four installments. Further, these sections authorize counties having fewer than 3,000,000 inhabitants to provide for an accelerated billing schedule pursuant to which taxes are collected in two installments to be due not later than June 1 and August 1, respectively. No reference is made to the setting of due dates for quarterly installments in smaller counties, however. Indeed, there is no indication whatsoever in the language of these sections that it was the intention of the General Assembly to permit counties having fewer than 3,000,000 inhabitants to adopt a quarterly tax collection plan. To the contrary, the provisions permitting the adoption of a quarterly tax collection plan were specifically referred to in the debates relating to their enactment as affecting only Cook County, the only county in Illinois with a population in excess of 3,000,000. (Remarks of Sen. Luft, July 8, 1991, Senate Debate on Senate Bill No. 1378, at 4-5.)

It is well established that non-home-rule counties may exercise only those powers that have been expressly granted to them by the constitution or by statute, together with those

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powers that are necessarily implied therefrom to effectuate the powers which have been expressly granted. (Redmond v. Novak (1981), 86 Ill. 2d 374, 382; Heidenreich v. Ronske (1962), 26 Ill. 2d 360, 362.) The Property Tax Code provides generally for the collection of taxes in two installments. The authorization for the collection of taxes in four installments is expressly limited to counties having 3,000,000 or more inhabitants. The power to adopt a quarterly tax collection system cannot be characterized as being necessary for the administration of the Code, and therefore cannot be implied from those powers which have been expressly granted. Consequently, it is my opinion that counties having fewer than 3,000,000 inhabitants are not authorized to provide for the payment of real property taxes in four installments.

Sincerely,

  
JAMES E. RYAN  
Attorney General