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ATTORNEY GENERAL
STATE OF ILLINOIS
SPRINGFIELD

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FILE NO. 82-046

REVENUE:
Requirement of Printing
Tax Rate of Taxing Body
on Tax Bills

Honorable Anthony B. Cameron
State's Attorney
Adams County
521 Vermont
Quincy, Illinois 62301

Dear Mr. Cameron:

This responds to your letter in which you inquire whether the county collector, in preparing tax bills, must list each tax rate imposed for each purpose of a taxing body separately. For the reasons hereinafter stated, it is my opinion that tax bills must include only the total tax rate of each taxing body. There is no requirement that the county collector itemize the tax rate imposed for each purpose by each taxing body.

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You refer to section 190 of the Revenue Act of 1939 (Ill. Rev. Stat. 1981, ch. 120, par. 671), which provides in pertinent part:

* * * There shall be printed upon each such receipt, or upon a separate slip which shall be mailed to each person assessed with the copy of the receipt provided for in this Section, a statement itemizing the rate at which taxes have been extended for each of the taxing bodies in the county, and in those counties utilizing electronic data processing equipment the dollar amount of tax due from the person assessed allocable to each of those taxing bodies, the total tax rate, the total amount of tax due, and the amount by which the total tax and the tax allocable to each taxing body differs from the taxpayer's last prior tax bill. * * *" (Emphasis added.)

In ascertaining the legislative intent of a statute it is necessary to give meaning and effect to all of its provisions, and they must be construed together. (Sternberg Dredging Co. v. Estate of Sternberg (1957), 10 Ill. 2d 328, 334.) A statute should be so construed, if possible, that no word, clause or sentence is rendered superfluous or meaningless. Peacock v. Judges Retirement System of Illinois (1957), 10 Ill. 2d 498, 501.

The statute provides that there shall be printed on each tax bill "a statement itemizing the rate at which taxes have been extended for each of the taxing bodies in the county * * * ". (Emphasis added.) In counties utilizing electronic data processing equipment, the tax bill is to state the dollar amount of tax due that is allocable to each taxing body, the

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total tax rate, the total amount of tax due, and the amount by which the total tax and the tax allocable to each taxing body differs from the taxpayer's last prior tax bill.

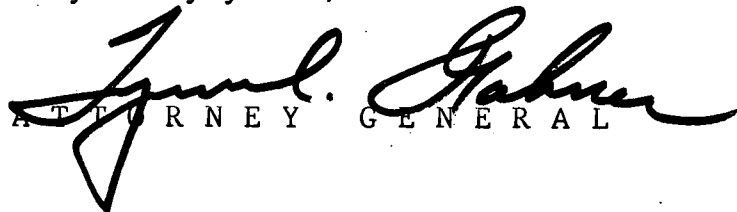
Since the statute requires that the tax bill must have a statement itemizing the tax rate at which taxes have been extended for each taxing body, it is apparent that this language means the total tax rate for each taxing body. If the tax rates for each purpose for a taxing body were required to be printed on the tax bill, the word "rates" would have been used rather than "rate". Also, in counties utilizing electronic data processing equipment, the tax bill must state the tax due that is allocable to each taxing body and the amount by which such tax differs from the taxpayer's prior tax bill. This reference to a singular tax must mean the total tax of each taxing body. The word "taxes" would have been used if each tax of a taxing body were required to be listed.

The tax bill form which you submitted itemizes each tax rate imposed for each purpose of the road district. This tax bill form itemizes, for a road district, the tax rate imposed for such purposes as the road and bridge tax, special road tax, and machinery tax. For the reasons noted above, such itemization of the various tax rates for a road district is not necessary under section 190 of the Revenue Act (Ill. Rev. Stat. 1981, ch. 120, par. 671).

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Therefore it is my opinion that the county collector is not required to itemize the tax rate imposed for each purpose by each taxing body on a tax bill. Rather, he is required to set forth only the total tax rate of each taxing body.

Very truly yours,


ATTORNEY GENERAL