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July 27, 2020

To: UCCI Membership

Re: Can a county include a request for donations to specific funds, *i.e.*, recycling or animal control, in addition to the regular property taxes, when it sends out the tax bills?

Question

Can a county include a request for donations to specific funds, *i.e.*, recycling or animal control, in addition to the regular property taxes, when it sends out the tax bills?

Analysis

The request indicated they got the idea for this from the Illinois Individual Tax Form IL-1040 which allows individuals to indicate they would like to make a donation to one of several funds. However, this is specifically authorized by statute.¹

A non-home-rule unit of local government may exercise only those powers granted to it by law and the Illinois Constitution.² We are not aware of any statutory or constitutional authorization that would allow a county to include an area on the tax bill for taxpayers to indicate a donation to one of several funds chosen by the county.

¹ For example, see 35 ILCS 5/507GG (stating "For taxable years ending on or after December 31, 2005, the Department must print on its standard individual income tax form a provision indicating that if the taxpayer wishes to contribute to the Diabetes Research Checkoff Fund, as authorized by Public Act 94-107, he or she may do so by stating the amount of the contribution (not less than \$1) on the return and that the contribution will reduce the taxpayer's refund or increase the amount of payment to accompany the return.").

² Lily Lake Rd. Defs. v. Cty. of McHenry, 156 Ill. 2d 1, 6 (1993).

Conclusion

It is the opinion of this office that a county cannot include a request for donations to specific funds, *i.e.*, recycling or animal control, in addition to the regular property taxes, when it sends out the tax bills.

At the request and direction of UCCI this opinion was prepared by
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