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ATTORNEY GENERAL  
STATE OF ILLINOIS  
SPRINGFIELD

**December 14, 1982**

**FILE NO. 82-050**

**REVENUE:**

Authority of Township Collector  
to Distribute Tax Money to  
Taxing Bodies

Honorable Edward F. Petka  
State's Attorney  
Will County  
Courthouse  
Joliet, Illinois 60431

Dear Mr. Petka:

I have your letter in which you ask whether township collectors are authorized to distribute tax monies directly to local taxing bodies. For the reasons hereinafter stated, it is my opinion that, pursuant to the provisions of section 198 of the Revenue Act of 1939 (Ill. Rev. Stat. 1981, ch. 120, par. 679), township collectors are required to make intermediate settlements and distribute tax monies to incorporated towns, cities, villages, and road and school districts, which request

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such settlements, and to counties. Tax monies not distributed pursuant to section 198 are turned over to the county collector for partial and final settlement, in accordance with the requirements of section 199 of the same Act (Ill. Rev. Stat. 1981, ch. 120, par. 680).

Taxes can be collected only in the mode or method expressly provided by statute. (People ex rel. Pickerill v. N. Y. Central Railroad (1945), 391 Ill. 377, 387; People ex rel. Eitel et al. v. Lindheimer et al. (1939), 371 Ill. 367, 371.) The township collector is required to make intermediate settlements with certain taxing bodies pursuant to section 198 of the Revenue Act of 1939 (Ill. Rev. Stat. 1981, ch. 120, par. 679), which provides in pertinent part:

"Town collectors shall, every 30 days, when required so to do by the proper authorities of incorporated towns, cities, and villages, road and school districts, for which any tax is collected, render to said authorities a statement of the amount of each kind of tax collected for the same and the amount paid under protest, and at the same time \* \* \* pay over to such authorities the amount of all taxes other than those paid under protest so shown to be collected. \* \* \*

Such town collectors shall, every 30 days, render a similar account of the taxes payable to the State treasury, and of the county taxes, to the county collector, and at the same time pay over the amount of such taxes to said county collector.

Each town collector shall make final settlement for the township, district, city, village and town taxes, charged in the tax books, at or before the time fixed in this Act for paying over and making final settlement for State and county taxes collected by them. \* \* \*

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Section 198 expressly requires a township collector to render an account every 30 days to incorporated towns, cities, villages, and road and school districts, when requested by them, and at the same time to pay over to them the amount of taxes collected for them, other than those paid under protest. (1966 Ill. Att'y Gen. Op. 102.) Township collectors are also required to render an account of county taxes every 30 days to the county collector, and to pay over such taxes to the county collector.

Any tax monies not paid to such taxing bodies are turned over to the county collector at the times for partial and final settlement pursuant to section 199 of the Act (Ill. Rev. Stat. 1981, ch. 120, par. 680), which provides in pertinent part:

"Town collectors shall return the tax books and make final settlement for the amount of taxes placed in their hands for collection, within sixty days after receiving the tax books: Provided, that the county collector may first notify in writing, the several town collectors upon what day, within twenty days after the expiration of sixty days from the day the tax books are received by the town collector they shall appear at his office to make such final settlement: Provided further that town collectors in townships organized \* \* \* shall make a partial settlement with the county collector of all taxes collected at the expiration of sixty days from the day the tax books are received by such town collectors, but shall retain the tax books until on or before the first day of September at which time they shall make final settlement for the amount of taxes placed in their hands for collection together with the amount of interest and penalties which may have accrued thereon, which interest and penalties such town collector is hereby directed to collect and return the tax books to the county collector: \* \* \*."

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You refer in your letter to The Town of the City of Peoria et al. v. O'Connor (1981), 85 Ill. 2d 195. The court in that case held that the town collector has exclusive authority to collect real estate taxes prior to September 1; that tax funds collected by the township collector may be invested by him; and that any investment income must be paid to the taxing district for which the investment was made and may not be retained by the township collector or used for township purposes. The court, in discussing the disposition of income from invested funds, stated at page 207:

" \* \* \*

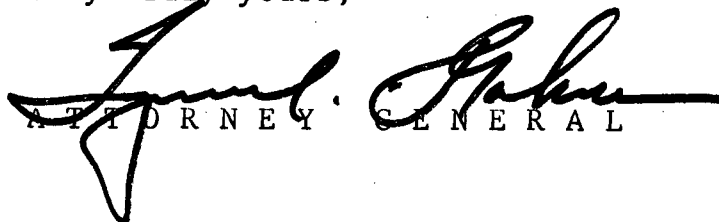
The statute does not expressly direct the manner in which disbursement of this income to the taxing bodies shall be made. The statutory scheme does direct that the tax monies be turned over to the county collector at partial and final settlement times for ultimate distribution to the taxing bodies. \* \* \*

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The court stated that tax monies are turned over to the county collector at partial and final settlement times for ultimate distribution to the taxing bodies. The matter of intermediate settlements by the township collector with certain taxing bodies was not considered or ruled upon by the court.

Very truly yours,

  
ATTORNEY GENERAL