94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB1309

Introduced 2/9/2005, by Rep. Ed Sullivan, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-150 35 ILCS 516/95

Amends the Property Tax Code and the Mobile Home Local Services Tax Enforcement Act. Provides that all applications for judgment and order of sale for taxes and special assessments on delinquent properties must be made no later than November 30 (now, the application must be made during the month of October). Provides that if a failure to obtain a judgment and order of sale arises by the county collector's not complying with any of the requirements of this Code, he or she shall be held on his or her official bond for the amount of all unpaid taxes and special assessments charged against him or her (now, he or she shall be held on his or her official bond for the full amount of all taxes and special assessments charged against him or her). Effective immediately.

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FISCAL NOTE ACT MAY APPLY HOUSING AFFORDABILITY IMPACT NOTE ACT MAY APPLY HB1309

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AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois, 3 represented in the General Assembly:

Section 5. The Property Tax Code is amended by changing
Section 21-150 as follows:

6 (35 ILCS 200/21-150)

Sec. 21-150. Time of applying for judgment. Except as 7 otherwise provided in this Section or by ordinance 8 or resolution enacted under subsection (c) of Section 21-40, all 9 applications for judgment and order of sale for taxes and 10 special assessments on delinquent properties shall be made no 11 later than November 30 during the month of October. In those 12 counties which have adopted an ordinance under Section 21-40, 13 14 the application for judgment and order of sale for delinquent 15 taxes shall be made in December. In the 10 years next following the completion of a general reassessment of property in any 16 17 county with 3,000,000 or more inhabitants, made under an order 18 of the Department, applications for judgment and order of sale 19 shall be made as soon as may be and on the day specified in the 20 advertisement required by Section 21-110 and 21-115. If for any 21 cause the court is not held on the day specified, the cause shall stand continued, and it shall be unnecessary to 22 re-advertise the list or notice. 23

Within 30 days after the day specified for the application 24 25 for judgment the court shall hear and determine the matter. If judgment is rendered, the sale shall begin on the date within 5 26 27 business days specified in the notice as provided in Section 28 21-115. If the collector is prevented from advertising and 29 obtaining judgment during the month of October, the collector 30 may obtain judgment at any time thereafter; but if the failure arises by the county collector's not complying with any of the 31 32 requirements of this Code, he or she shall be held on his or HB1309 - 2 - LRB094 07308 BDD 37466 b

her official bond for the full amount of all <u>unpaid</u> taxes and special assessments charged against him or her. Any failure on the part of the county collector shall not be allowed as a valid objection to the collection of any tax or assessment, or to entry of a judgment against any delinquent properties included in the application of the county collector. (Source: P.A. 88-455; 88-518; 89-126, eff. 7-11-95; 89-426,

8 eff. 6-1-96; 89-626, eff. 8-9-96.)

9 Section 10. The Mobile Home Local Services Tax Enforcement
10 Act is amended by changing Section 95 as follows:

11 (35 ILCS 516/95)

Sec. 95. Time of applying for judgment. Except as otherwise provided in this Section, all applications for judgment and order of sale for taxes on delinquent mobile homes shall be made <u>no later than November 30</u> during the month of October.

Within 30 days after the day specified for the application 16 17 for judgment the court shall hear and determine the matter. If judgment is rendered, the sale shall begin on the date within 5 18 business days specified in the notice as provided in Section 19 60. If the collector is prevented from advertising and 20 21 obtaining judgment during the month of October, the collector may obtain judgment at any time thereafter; but if the failure 22 arises by the county collector's not complying with any of the 23 24 requirements of this Act, he or she shall be held on his or her 25 official bond for the full amount of all unpaid taxes charged 26 against him or her. Any failure on the part of the county collector shall not be allowed as a valid objection to the 27 28 collection of any tax, or to entry of a judgment against any delinquent mobile homes included in the application of the 29 30 county collector.

31 (Source: P.A. 92-807, eff. 1-1-03.)

32 Section 99. Effective date. This Act takes effect upon 33 becoming law.