

99TH GENERAL ASSEMBLY State of Illinois 2015 and 2016 SB2923

Introduced 2/18/2016, by Sen. Toi W. Hutchinson

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-150

Amends the Property Tax Code. Provides that, in Cook County, for tax year 2014 and each tax year thereafter, all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be made within 365 days after the second installment due date (currently, by May 1, 2016 for tax year 2014, by March 1, 2017 for tax year 2015, and within 90 days after the second installment due date for tax year 2016 and each tax year thereafter). Effective immediately.

LRB099 18788 HLH 43172 b

FISCAL NOTE ACT MAY APPLY HOUSING AFFORDABILITY IMPACT NOTE ACT MAY APPLY 1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, 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)

7 Sec. 21-150. Time of applying for judgment. Except as 8 otherwise provided in this Section or by ordinance or 9 resolution enacted under subsection (c) of Section 21-40, in any county with fewer than 3,000,000 inhabitants, all 10 applications for judgment and order of sale for taxes and 11 special assessments on delinquent properties shall be made 12 within 90 days after the second installment due date. In Cook 13 14 County, all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be 15 16 made (i) by July 1, 2011 for tax year 2009, (ii) by July 1, 2012 for tax year 2010, (iii) by July 1, 2013 for tax year 2011, 17 (iv) by July 1, 2014 for tax year 2012, (v) by July 1, 2015 for 18 19 tax year 2013, and (vi) within 365 (vi) by May 1, 2016 for tax year 2014, (vii) by March 1, 2017 for tax year 2015, and (viii) 20 21 within 90 days after the second installment due date for tax 22 year 2014 2016 and each tax year thereafter. In those counties which have adopted an ordinance under Section 21-40, the 23

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application for judgment and order of sale for delinquent taxes shall be made in December. In the 10 years next following the completion of a general reassessment of property in any county with 3,000,000 or more inhabitants, made under an order of the Department, applications for judgment and order of sale shall be made as soon as may be and on the day specified in the advertisement required by Section 21-110 and 21-115. If for any cause the court is not held on the day specified, the cause shall stand continued, and it shall be unnecessary to re-advertise the list or notice.

Within 30 days after the day specified for the application for judgment the court shall hear and determine the matter. If judgment is rendered, the sale shall begin on the date within 5 business days specified in the notice as provided in Section 21-115. If the collector is prevented from advertising and obtaining judgment within the time periods specified by this Section, the collector may obtain judgment at any time thereafter; but if the failure 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 full amount of all 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.

- 1 (Source: P.A. 97-637, eff. 12-16-11; 98-1101, eff. 8-26-14.)
- 2 Section 99. Effective date. This Act takes effect upon
- 3 becoming law.