

SB3356



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB3356

Introduced 2/14/2020, by Sen. Elgie R. Sims, Jr. - Laura M. Murphy

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-145
35 ILCS 200/21-150

Amends the Property Tax Code. Provides that a tax year may not be offered at a scavenger sale prior to the date of annual tax sale for that tax year. Provides that, for omitted assessments, a tax year may not be offered at a scavenger sale prior to the annual tax sale for that omitted assessment's warrant year. Provides that, for the 2019 tax year 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 of the second installment due date. Effective immediately.

LRB101 16255 HLH 65628 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Sections 21-145 and 21-150 as follows:

6 (35 ILCS 200/21-145)

7 Sec. 21-145. Scavenger sale. At the same time the County
8 Collector annually publishes the collector's annual sale
9 advertisement under Sections 21-110, 21-115 and 21-120, it is
10 mandatory for the collector in counties with 3,000,000 or more
11 inhabitants, and in other counties if the county board so
12 orders by resolution, to publish an advertisement giving notice
13 of the intended application for judgment and sale of all
14 properties upon which all or a part of the general taxes for
15 each of 3 or more years, ~~including the current tax year,~~ are
16 delinquent as of the date of the advertisement. Under no
17 circumstance may a tax year be offered at a scavenger sale
18 prior to the annual tax sale for that tax year (or, for omitted
19 assessments issued pursuant to Section 9-260, the annual tax
20 sale for that omitted assessment's warrant year). In no event
21 may there be more than 2 consecutive years without a sale under
22 this Section. The term delinquent also includes forfeitures.
23 The County Collector shall include in the advertisement and in

1 the application for judgment and sale under this Section and
2 Section 21-260 the total amount of all general taxes upon those
3 properties which are delinquent as of the date of the
4 advertisement. In lieu of a single annual advertisement and
5 application for judgment and sale under this Section and
6 Section 21-260, the County Collector may, from time to time,
7 beginning on the date of the publication of the annual sale
8 advertisement and before August 1 of the next year, publish
9 separate advertisements and make separate applications on
10 eligible properties described in one or more volumes of the
11 delinquent list. The separate advertisements and applications
12 shall, in the aggregate, include all the properties which
13 otherwise would have been included in the single annual
14 advertisement and application for judgment and sale under this
15 Section. Upon the written request of the taxing district which
16 levied the same, the County Collector shall also include in the
17 advertisement the special taxes and special assessments,
18 together with interest, penalties and costs thereon upon those
19 properties which are delinquent as of the date of the
20 advertisement. The advertisement and application for judgment
21 and sale shall be in the manner prescribed by this Code
22 relating to the annual advertisement and application for
23 judgment and sale of delinquent properties.

24 As used in this Section, "warrant year" means the year
25 preceding the calendar year in which the omitted assessment
26 first became due and payable.

1 (Source: P.A. 98-277, eff. 8-9-13.)

2 (35 ILCS 200/21-150)

3 Sec. 21-150. Time of applying for judgment. Except as
4 otherwise provided in this Section or by ordinance or
5 resolution enacted under subsection (c) of Section 21-40, in
6 any county with fewer than 3,000,000 inhabitants, all
7 applications for judgment and order of sale for taxes and
8 special assessments on delinquent properties shall be made
9 within 90 days after the second installment due date. In Cook
10 County, all applications for judgment and order of sale for
11 taxes and special assessments on delinquent properties shall be
12 made (i) by July 1, 2011 for tax year 2009, (ii) by July 1, 2012
13 for tax year 2010, (iii) by July 1, 2013 for tax year 2011,
14 (iv) by July 1, 2014 for tax year 2012, (v) by July 1, 2015 for
15 tax year 2013, (vi) by May 1, 2016 for tax year 2014, (vii) by
16 March 1, 2017 for tax year 2015, ~~and~~ (viii) by April 1 of the
17 next calendar year after the second installment due date for
18 tax years year 2016, 2017, and 2018, and (ix) for the 2019 tax
19 year and each tax year thereafter, within 365 days of the
20 second installment due date ~~and each tax year thereafter~~. In
21 those counties which have adopted an ordinance under Section
22 21-40, the application for judgment and order of sale for
23 delinquent taxes shall be made in December. In the 10 years
24 next following the completion of a general reassessment of
25 property in any county with 3,000,000 or more inhabitants, made

1 under an order of the Department, applications for judgment and
2 order of sale shall be made as soon as may be and on the day
3 specified in the advertisement required by Section 21-110 and
4 21-115. If for any cause the court is not held on the day
5 specified, the cause shall stand continued, and it shall be
6 unnecessary to re-advertise the list or notice.

7 Within 30 days after the day specified for the application
8 for judgment the court shall hear and determine the matter. If
9 judgment is rendered, the sale shall begin on the date within 5
10 business days specified in the notice as provided in Section
11 21-115. If the collector is prevented from advertising and
12 obtaining judgment within the time periods specified by this
13 Section, the collector may obtain judgment at any time
14 thereafter; but if the failure arises by the county collector's
15 not complying with any of the requirements of this Code, he or
16 she shall be held on his or her official bond for the full
17 amount of all taxes and special assessments charged against him
18 or her. Any failure on the part of the county collector shall
19 not be allowed as a valid objection to the collection of any
20 tax or assessment, or to entry of a judgment against any
21 delinquent properties included in the application of the county
22 collector.

23 The changes made to this Section by this amendatory Act of
24 the 101st General Assembly apply only to tax sales commenced on
25 or after January 1, 2021.

26 (Source: P.A. 100-243, eff. 8-22-17.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.