



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB0208

Introduced 1/22/2021, by Rep. Lawrence Walsh, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-135

Amends the Property Tax Code. Provides that the notice of application for judgment and sale may be mailed by first-class mail (currently, registered or certified mail). Provides that the envelope containing the notice shall be clearly marked "Notice of Judgment and Sale of Unpaid Property Taxes". Removes a requirement that the county collector must present proof of the mailing to the court along with the application for judgment.

LRB102 04139 HLH 14156 b

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 Section 21-135 as follows:

6 (35 ILCS 200/21-135)

7 Sec. 21-135. Mailed notice of application for judgment and
8 sale. Not less than 15 days before the date of application for
9 judgment and sale of delinquent properties, the county
10 collector shall mail, by first-class ~~registered or certified~~
11 mail, a notice of the forthcoming application for judgment and
12 sale to the person shown by the current collector's warrant
13 book to be the party in whose name the taxes were last assessed
14 or to the current owner of record and, if applicable, to the
15 party specified under Section 15-170. The notice shall include
16 the intended dates of application for judgment and sale and
17 commencement of the sale, and a description of the properties.
18 The envelope containing the notice shall be clearly marked
19 "Notice of Judgment and Sale of Unpaid Property Taxes". ~~The~~
20 ~~county collector must present proof of the mailing to the~~
21 ~~court along with the application for judgement.~~

22 In counties with less than 3,000,000 inhabitants, a copy
23 of this notice shall also be mailed by the county collector by

1 first-class ~~registered or certified~~ mail to any lienholder of
2 record who annually requests a copy of the notice. The
3 envelope containing the notice shall be clearly marked "Notice
4 of Judgment and Sale of Unpaid Property Taxes". The failure of
5 the county collector to mail a notice or its non-delivery to
6 the lienholder shall not affect the validity of the judgment.

7 In counties with 3,000,000 or more inhabitants, notice
8 shall not be mailed to any person when, under Section 14-15, a
9 certificate of error has been executed by the county assessor
10 or by both the county assessor and board of appeals (until the
11 first Monday in December 1998 and the board of review
12 beginning the first Monday in December 1998 and thereafter),
13 except as provided by court order under Section 21-120.

14 The collector shall collect \$10 from the proceeds of each
15 sale to cover the costs of ~~registered or certified~~ mailing and
16 the costs of advertisement and publication. If a taxpayer pays
17 the taxes on the property after the notice of the forthcoming
18 application for judgment and sale is mailed but before the
19 sale is made, then the collector shall collect \$10 from the
20 taxpayer to cover the costs of ~~registered or certified~~ mailing
21 and the costs of advertisement and publication.

22 (Source: P.A. 93-899, eff. 8-10-04.)