

1 AN ACT in relation to taxes.

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
8 and sale. Not less than 15 days before the date of
9 application for judgment and sale of delinquent properties,
10 the county collector shall mail, by registered or certified
11 mail, a notice of the forthcoming application for judgment
12 and sale to the person shown by the current collector's
13 warrant book to be the party in whose name the taxes were
14 last assessed and, if applicable, to the party specified
15 under Section 15-170. The notice shall include the intended
16 dates of application for judgment and sale and commencement
17 of the sale, and a description of the properties. The county
18 collector must present proof of the mailing to the court
19 along with the application for judgement.

20 In counties with less than 3,000,000 inhabitants, a copy
21 of this notice shall also be mailed by the county collector
22 by registered or certified mail to any lienholder of record
23 who annually requests a copy of the notice. The failure of
24 the county collector to mail a notice or its non-delivery to
25 the lienholder shall not affect the validity of the judgment.

26 In counties with 3,000,000 or more inhabitants, notice
27 shall not be mailed to any person when, under Section 14-15,
28 a certificate of error has been executed by the county
29 assessor or by both the county assessor and board of appeals
30 (until the first Monday in December 1998 and the board of
31 review beginning the first Monday in December 1998 and

1 thereafter), except as provided by court order under Section
2 21-120.

3 The collector shall collect \$12 ~~\$10~~ from the proceeds of
4 each sale to cover the costs of registered or certified
5 mailing and the costs of advertisement and publication. If a
6 taxpayer pays the taxes on the property after the notice of
7 the forthcoming application for judgment and sale is mailed
8 but before the sale is made, then the collector shall collect
9 \$10 from the taxpayer to cover the costs of registered or
10 certified mailing and the costs of advertisement and
11 publication.

12 (Source: P.A. 89-126, eff. 7-11-95; 89-671, eff. 8-14-96;
13 90-334, eff. 8-8-97.)

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.