



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

SB2380

Introduced 1/18/2006, by Sen. Terry Link

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-135  
35 ILCS 200/21-160

Amends the Property Tax Code concerning tax sales. Requires the county collector to mail a notice of application for judgment and sale by first-class mail (now, registered or certified mail). In a Section concerning the annual tax judgment, sale, redemption, and forfeiture record, provides that the record must be prepared on or before the day on which application for judgment is to be made (now, at least 5 days before the day on which application for judgment is to be made). Provides that certain formatting and maintenance requirements apply only to the final record. Effective immediately.

LRB094 16273 BDD 51880 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 21-135 and 21-160 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 county collector must present proof of the mailing to the  
19 court along with the application for judgement.

20 In counties with less than 3,000,000 inhabitants, a copy of  
21 this notice shall also be mailed by the county collector by  
22 registered or certified mail to any lienholder of record who  
23 annually requests a copy of the notice. The failure of the  
24 county collector to mail a notice or its non-delivery to the  
25 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, a  
28 certificate of error has been executed by the county assessor  
29 or by both the county assessor and board of appeals (until the  
30 first Monday in December 1998 and the board of review beginning  
31 the first Monday in December 1998 and thereafter), except as  
32 provided by court order under Section 21-120.

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

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

10           (35 ILCS 200/21-160)

11           Sec. 21-160. Annual tax judgment, sale, redemption, and  
12 forfeiture record. The collector shall transcribe into a  
13 record prepared for that purpose, and known as the annual tax  
14 judgment, sale, redemption and forfeiture record, the list of  
15 delinquent properties. On or before the day on which  
16 application for judgment is to be made, the ~~The~~ record shall be  
17 made out in numerical order, and contain all the information  
18 necessary to be recorded, ~~at least 5 days before the day on~~  
19 ~~which application for judgment is to be made.~~

20           The record shall set forth the name of the owner, if known;  
21 the description of the property; the year or years for which  
22 the tax or, in counties with 3,000,000 or more inhabitants, the  
23 tax or special assessments is due; the valuation on which the  
24 tax is extended; the amount of the consolidated and other taxes  
25 or in counties with 3,000,000 or more inhabitants, the  
26 consolidated and other taxes and special assessments; the  
27 costs; and the total amount of charges against the property.

28           The final record shall also be ruled in columns, to show in  
29 counties with 3,000,000 or more inhabitants the withdrawal of  
30 any special assessments from collection and in all counties to  
31 show the amount paid before entry of judgment; the amount of  
32 judgment and a column for remarks; the amount paid before sale  
33 and after entry of judgment; the amount of the sale; amount of  
34 interest or penalty; amount of cost; amount forfeited to the  
35 State; date of sale; acres or part sold; name of purchaser;

1 amount of sale and penalty; taxes of succeeding years; interest  
2 and when paid, interest and cost; total amount of redemption;  
3 date of redemption; when deed executed; by whom redeemed; and a  
4 column for remarks or receipt of redemption money.

5 The final record shall be kept in the office of the county  
6 clerk.

7 (Source: P.A. 88-455; 89-126, eff. 7-11-95.)

8 Section 99. Effective date. This Act takes effect upon  
9 becoming law.