98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB4357

by Rep. Christian L. Mitchell

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-150

Amends the Property Tax Code. Provides that, for tax year 2013 and subsequent tax years, all applications for judgment and order of sale for taxes and special assessments on delinquent properties shall be made by July 1 of the calendar year following the second installment due date. Effective immediately.

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FISCAL NOTE ACT MAY APPLY HOUSING AFFORDABILITY IMPACT NOTE ACT MAY APPLY

A BILL FOR

HB4357

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AN ACT concerning revenue.

2 Be it enacted by the People of the State of Illinois, 3 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 17 for tax year 2010, (iii) by July 1, 2013 for tax year 2011, (iv) by July 1, 2014 for tax year 2012, and (v) by July 1 of the 18 19 calendar year following the second installment due date for within 90 days after the second installment due date for tax 20 21 year 2013 and each tax year thereafter. In those counties which 22 have adopted an ordinance under Section 21-40, the application for judgment and order of sale for delinquent taxes shall be 23

made in December. In the 10 years next following the completion 1 2 of a general reassessment of property in any county with 3,000,000 or more inhabitants, made under an order of the 3 Department, applications for judgment and order of sale shall 4 5 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 6 7 cause the court is not held on the day specified, the cause 8 shall stand continued, and it shall be unnecessary to 9 re-advertise the list or notice.

10 Within 30 days after the day specified for the application 11 for judgment the court shall hear and determine the matter. If 12 judgment is rendered, the sale shall begin on the date within 5 13 business days specified in the notice as provided in Section 14 21-115. If the collector is prevented from advertising and 15 obtaining judgment within the time periods specified by this 16 Section, the collector may obtain judgment at any time 17 thereafter; but if the failure arises by the county collector's not complying with any of the requirements of this Code, he or 18 she shall be held on his or her official bond for the full 19 20 amount of all taxes and special assessments charged against him or her. Any failure on the part of the county collector shall 21 22 not be allowed as a valid objection to the collection of any 23 tax or assessment, or to entry of a judgment against any delinquent properties included in the application of the county 24 25 collector.

26 (Source: P.A. 96-1329, eff. 7-27-10; 96-1512, eff. 1-27-11;

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1 97-637, eff. 12-16-11.)

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