

1 AN ACT concerning taxation.

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 adding  
5 Section 21-136 as follows:

6 (35 ILCS 200/21-136 new)

7 Sec. 21-136. Final notice of application for judgment  
8 and sale; repayment agreement.

9 (a) In addition to any other notice required to be sent  
10 under this Code, not less than 10 days before the date of  
11 application for judgment and sale of delinquent properties,  
12 the county collector shall mail, by certified mail, return  
13 receipt requested, a notice of the forthcoming application  
14 for judgment and sale to the person shown by the current  
15 collector's warrant book to be the party in whose name the  
16 taxes were last assessed and, if applicable, to the party  
17 specified under Section 15-170. The notice shall include the  
18 intended dates of application for judgment and sale and of  
19 commencement of the sale, and a description of the  
20 properties. The county collector must present proof of the  
21 mailing to the court along with the application for  
22 judgement.

23 In addition, the notice shall include a statement that  
24 counselors are available to help homeowners develop a  
25 repayment plan for the delinquent taxes. The notice must  
26 inform the taxpayer that it may be possible to repay the  
27 delinquent taxes in installments upon approval of the county  
28 collector.

29 (b) The county shall provide counselors to advise  
30 delinquent taxpayers concerning the provisions of this  
31 Section. If the county collector approves a repayment plan

1 as provided in this Section, then no collection action  
2 concerning the delinquent taxes may be taken until the  
3 taxpayer is at least 90 days delinquent in making a payment  
4 under the repayment plan.

5 Before the court enters an order for judgment and sale,  
6 the court must inquire as to whether a repayment plan has  
7 been entered into under this Section. If no repayment plan  
8 has been entered into under this Section, the court may order  
9 the collector to negotiate a repayment plan with the taxpayer  
10 rather than enter an order for judgment and sale.

11 (c) The collector shall collect \$10 from the proceeds of  
12 each sale to cover the costs of certified mailing. If a  
13 taxpayer pays the taxes on the property after the notice of  
14 the forthcoming application for judgment and sale is mailed  
15 but before the sale is made, then the collector shall collect  
16 \$10 from the taxpayer to cover the costs of certified  
17 mailing.