

1 AN ACT regarding 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 Sections 21-135 and 21-165 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 judgment 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 not less than 15 days before the date of application for
24 judgment and sale ~~who-annually-requests-a-copy-of-the-notice.~~
25 The failure of the county collector to mail a notice or its
26 non-delivery to the lienholder shall not affect the validity
27 of the judgment.

28 In counties with 3,000,000 or more inhabitants, notice
29 shall not be mailed to any person when, under Section 14-15,
30 a certificate of error has been executed by the county
31 assessor or by both the county assessor and board of appeals

1 (until the first Monday in December 1998 and the board of
2 review beginning the first Monday in December 1998 and
3 thereafter), except as provided by court order under Section
4 21-120.

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

14 (Source: P.A. 89-126, eff. 7-11-95; 89-671, eff. 8-14-96;
15 90-334, eff. 8-8-97.)

16 (35 ILCS 200/21-165)

17 Sec. 21-165. Payment of delinquent tax before sale. Any
18 person owning or claiming properties upon which application
19 for judgment is applied for and any lienholder of record may,
20 in person or by agent, pay the taxes, and costs due, or in
21 counties with 3,000,000 or more inhabitants, the taxes,
22 special assessments, interest and costs due, to the county
23 collector at any time before sale.

24 (Source: P.A. 76-2254; 88-455.)

25 Section 99. Effective date. This Act takes effect on
26 January 1, 2002.