

AN ACT concerning taxes.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Section 21-135 as follows:

(35 ILCS 200/21-135)

Sec. 21-135. Mailed notice of application for judgment and sale. Not less than 15 days before the date of application for judgment and sale of delinquent properties, the county collector shall mail, by registered or certified mail, a notice of the forthcoming application for judgment and sale to the person shown by the current collector's warrant book to be the party in whose name the taxes were last assessed or to the current owner of record and, if applicable, to the party specified under Section 15-170. The notice shall include the intended dates of application for judgment and sale and commencement of the sale, and a description of the properties. The county collector must present proof of the mailing to the court along with the application for judgement.

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

In counties with 3,000,000 or more inhabitants, notice shall not be mailed to any person when, under Section 14-15, a certificate of error has been executed by the county assessor or by both the county assessor and board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), except as provided by court order under Section 21-120.

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

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

Section 10. The Mobile Home Local Services Tax Enforcement Act is amended by changing Section 80 as follows:

(35 ILCS 516/80)

Sec. 80. Mailed notice of application for judgment and sale. Not less than 15 days before the date of application for judgment and sale of delinquent mobile homes, the county collector shall mail, by registered or certified mail, a notice of the forthcoming application for judgment and sale to the person shown by the current collector's warrant book to be the party in whose name the taxes were last computed or to the current owner of record. The notice shall include the intended dates of application for judgment and sale and commencement of the sale, and a description of the mobile homes. The county collector must present proof of the mailing to the court along with the application for judgement.

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

The collector shall collect \$10 from the proceeds of each sale to cover the costs of registered or certified mailing and the costs of advertisement and publication. If a taxpayer pays

the taxes on the mobile home after the notice of the forthcoming application for judgment and sale is mailed but before the sale is made, then the collector shall collect \$10 from the taxpayer to cover the costs of registered or certified mailing and the costs of advertisement and publication.

(Source: P.A. 92-807, eff. 1-1-03.)

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