

AN ACT concerning revenue.

**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 21-145 as follows:

(35 ILCS 200/21-145)

Sec. 21-145. Scavenger sale. At the same time the County Collector annually publishes the collector's annual sale advertisement under Sections 21-110, 21-115 and 21-120, it is mandatory for the collector in counties with 3,000,000 or more inhabitants, and in other counties if the county board so orders by resolution, to publish an advertisement giving notice of the intended application for judgment and sale of all properties upon which all or a part of the general taxes for each of 3 ~~2~~ or more years, including the current tax year, are delinquent as of the date of the advertisement. In no event may there be more than 2 consecutive years without a sale under this Section. The term delinquent also includes forfeitures. The County Collector shall include in the advertisement and in the application for judgment and sale under this Section and Section 21-260 the total amount of all general taxes upon those properties which are delinquent as of the date of the advertisement. In lieu of a single annual advertisement and

application for judgment and sale under this Section and Section 21-260, the County Collector may, from time to time, beginning on the date of the publication of the annual sale advertisement and before August 1 of the next year, publish separate advertisements and make separate applications on eligible properties described in one or more volumes of the delinquent list. The separate advertisements and applications shall, in the aggregate, include all the properties which otherwise would have been included in the single annual advertisement and application for judgment and sale under this Section. Upon the written request of the taxing district which levied the same, the County Collector shall also include in the advertisement the special taxes and special assessments, together with interest, penalties and costs thereon upon those properties which are delinquent as of the date of the advertisement. The advertisement and application for judgment and sale shall be in the manner prescribed by this Code relating to the annual advertisement and application for judgment and sale of delinquent properties.

(Source: P.A. 88-455; 89-695, eff. 12-31-96.)

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