

1 AN ACT concerning revenue.

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 Section 21-115 as follows:

6 (35 ILCS 200/21-115)

7 Sec. 21-115. Times of publication of notice. The
8 advertisement shall be published once at least 10 days before
9 the day on which judgment is to be applied for, and shall
10 contain a list of the delinquent properties upon which the
11 taxes or any part thereof remain due and unpaid, the names of
12 owners, if known, the total amount due, and the year or years
13 for which they are due. In counties of less than 3,000,000
14 inhabitants, advertisement shall include notice of the
15 registration requirement for persons bidding at the sale.
16 Properties upon which taxes have been paid in full under
17 protest shall not be included in the list.

18 The collector shall give notice that he or she will apply
19 to the circuit court on a specified day for judgment against
20 the properties for the taxes, and costs, and for an order to
21 sell the properties for the satisfaction of the amount due.

22 The collector shall also give notice of a date within the
23 next 5 business days after the date of application on which all

1 the properties for the sale of which an order is made will be
2 exposed to public sale at a location within the county
3 designated by the county collector, for the amount of taxes,
4 and cost due. The advertisement published according to the
5 provisions of this Section shall be deemed to be sufficient
6 notice of the intended application for judgment and of the sale
7 of properties under the order of the court. A county with fewer
8 than 3,000,000 inhabitants may, by joint agreement, combine its
9 tax sale with the tax sale of one or more other contiguous
10 counties; such a joint tax sale shall be held at a location in
11 one of the participating counties. Notwithstanding the
12 provisions of this Section and Section 21-110, in the 10 years
13 following the completion of a general reassessment of property
14 in any county with 3,000,000 or more inhabitants, made under an
15 order of the Department, the publication shall be made not
16 sooner than 10 days nor more than 90 days after the date when
17 all unpaid taxes on property have become delinquent.

18 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-426, eff.
19 6-1-96; 89-626, eff. 8-9-96.)

20 Section 10. The Mobile Home Local Services Tax Enforcement
21 Act is amended by changing Section 60 as follows:

22 (35 ILCS 516/60)

23 Sec. 60. Times of publication of notice. The advertisement
24 shall be published once at least 10 days before the day on

1 which judgment is to be applied for, and shall contain a list
2 of the delinquent mobile homes upon which the taxes or any part
3 thereof remain due and unpaid, the names of owners, the street
4 and the common address where the mobile home is sited, if
5 known, the vehicle identification number, if known, the total
6 amount due, and the year or years for which they are due. In
7 counties of less than 3,000,000 inhabitants, advertisement
8 shall include notice of the registration requirement for
9 persons bidding at the sale.

10 The collector shall give notice that he or she will apply
11 to the circuit court on a specified day for judgment against
12 the mobile homes for the taxes, and costs, and for an order to
13 sell the mobile homes for the satisfaction of the amount due.

14 The collector shall also give notice of a date within the
15 next 5 business days after the date of application on which all
16 the mobile homes for the sale of which an order is made will be
17 exposed to public sale at a location within the county
18 designated by the county collector, for the amount of taxes and
19 cost due. The advertisement published according to the
20 provisions of this Section shall be deemed to be sufficient
21 notice of the intended application for judgment and of the sale
22 of mobile homes under the order of the court. A county with
23 fewer than 3,000,000 inhabitants may, by joint agreement,
24 combine its tax sale with the tax sale of one or more other
25 contiguous counties; such a joint tax sale shall be held at a
26 location in one of the participating counties.

1 (Source: P.A. 94-19, eff. 6-14-05.)