

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 adding  
5 Section 21-16 as follows:

6 (35 ILCS 200/21-16 new)

7 Sec. 21-16. Property owned by a taxing district;  
8 delinquency. Notwithstanding any other provision of law, in a  
9 county with more than 800,000 inhabitants but fewer than  
10 1,000,000 inhabitants, if a lessee is liable for the payment of  
11 property taxes extended against property that is owned by a  
12 taxing district, and those taxes remain unpaid in whole or in  
13 part 60 days after the second installment due date, then the  
14 county treasurer shall promptly notify the taxing district that  
15 owns the property of the delinquency in writing. The taxing  
16 district shall promptly notify the county supervisor of  
17 assessments upon the execution of a new lease or the  
18 termination of a lease for property owned by the taxing  
19 district. The State's Attorney of the county in which the  
20 property is located may bring an action against the lessee in  
21 the circuit court in the name of the People of the State of  
22 Illinois, and, upon proof of liability, the court shall enter  
23 judgment against the lessee in a sum equal to the full amount

1 of delinquent taxes, interest, penalties, and costs. This  
2 judgment shall be enforceable against the lessee, or any other  
3 parties provided by applicable law, in any manner permitted by  
4 law for the collection of a debt or judgment. The proceeds of  
5 any judgment under this Section shall be distributed to the  
6 taxing districts as otherwise provided in this Code.