



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 02/04/04, by Donald L. Moffitt

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-135
35 ILCS 515/3.1 new
35 ILCS 516/80

Amends the Property Tax Code. Provides that notice of application for judgment and sale of property may, in the alternative, be mailed to the current owner of record (or, as now, to the person shown by the current collector's warrant book to be the party in whose name the taxes were last assessed). Provides that if a personal or corporate check for the payment of taxes is returned unpaid for any reason prior to judgment, the mailed notice of application for judgment and sale may be sent at any time prior to judgment. Amends the Mobile Home Local Services Tax Act. Sets forth acceptable forms of payment of the tax imposed by the Act. Amends the Mobile Home Local Services Tax Enforcement Act. Makes changes similar to the changes in the Property Tax Code concerning tax sales of mobile homes. Effective immediately.

LRB093 17792 SJM 43472 b

1 AN ACT concerning 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 Section 21-135 as follows:

6 (35 ILCS 200/21-135)

7 Sec. 21-135. Mailed notice of application for judgment and
8 sale. Not less than 15 days before the date of application for
9 judgment and sale of delinquent properties, the county
10 collector shall mail, by registered or certified mail, a notice
11 of the forthcoming application for judgment and sale to the
12 person shown by the current collector's warrant book to be the
13 party in whose name the taxes were last assessed or to the
14 current owner of record and, if applicable, to the party
15 specified under Section 15-170. The notice shall include the
16 intended dates of application for judgment and sale and
17 commencement of the sale, and a description of the properties.
18 If, however, a personal or corporate check for the payment of
19 taxes as provided in Section 20-25 of this Code is returned
20 unpaid for any reason prior to judgment, the mailed notice of
21 application for judgment and sale may be sent at any time prior
22 to judgment. The county collector must present proof of the
23 mailing to the court along with the application for judgement.

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

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

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

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

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

15 Section 10. The Mobile Home Local Services Tax Act is
16 amended by adding Section 3.1 as follows:

17 (35 ILCS 515/3.1 new)

18 Sec. 3.1. Form of payment. Taxes imposed under this Act may
19 be satisfied by payment to the county treasurer of the county
20 in which the tax is imposed in legal money of the United
21 States, by a cashier's check, by a certified check, by a post
22 office money order, by a bank money order issued by a national
23 or state bank that is insured by the Federal Deposit Insurance
24 Corporation, by a personal or corporate check drawn on such a
25 bank, or by credit card in accordance with the Local
26 Governmental Acceptance of Credit Cards Act.

27 Section 15. The Mobile Home Local Services Tax Enforcement
28 Act is amended by changing Section 80 as follows:

29 (35 ILCS 516/80)

30 Sec. 80. Mailed notice of application for judgment and
31 sale. Not less than 15 days before the date of application for
32 judgment and sale of delinquent mobile homes, the county

1 collector shall mail, by registered or certified mail, a notice
2 of the forthcoming application for judgment and sale to the
3 person shown by the current collector's warrant book to be the
4 party in whose name the taxes were last computed or to the
5 current owner of record. The notice shall include the intended
6 dates of application for judgment and sale and commencement of
7 the sale, and a description of the mobile homes. If, however, a
8 personal or corporate check for the payment of taxes as
9 provided in Section 3.1 of the Mobile Home Local Services Tax
10 Act is returned unpaid for any reason prior to judgment, the
11 mailed notice of application for judgment and sale may be sent
12 at any time prior to judgment. The county collector must
13 present proof of the mailing to the court along with the
14 application for judgement.

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

21 The collector shall collect \$10 from the proceeds of each
22 sale to cover the costs of registered or certified mailing and
23 the costs of advertisement and publication. If a taxpayer pays
24 the taxes on the mobile home after the notice of the
25 forthcoming application for judgment and sale is mailed but
26 before the sale is made, then the collector shall collect \$10
27 from the taxpayer to cover the costs of registered or certified
28 mailing and the costs of advertisement and publication.

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

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