

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 The county collector must present proof of the mailing to the
19 court along with the application for judgement.

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

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

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

9 (Source: P.A. 89-126, eff. 7-11-95; 89-671, eff. 8-14-96;
10 90-334, eff. 8-8-97.)

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

13 (35 ILCS 516/80)

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

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

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

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

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

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