

1 AN ACT in relation to 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  
8 and sale. Not less than 15 days before the date of  
9 application for judgment and sale of delinquent properties,  
10 the county collector shall mail, by registered or certified  
11 mail, a notice of the forthcoming application for judgment  
12 and sale to the person shown by the current collector's  
13 warrant book to be the party in whose name the taxes were  
14 last assessed and, if applicable, to the party specified  
15 under Section 15-170. The notice shall include the intended  
16 dates of application for judgment and sale and commencement  
17 of the sale, and a description of the properties. The county  
18 collector must present proof of the mailing to the court  
19 along with the application for judgement.

20 In counties with less than 3,000,000 inhabitants, a copy  
21 of this notice shall also be mailed by the county collector  
22 by registered or certified mail to any lienholder of record  
23 who annually requests a copy of the notice. The failure of  
24 the county collector to mail a notice or its non-delivery to  
25 the 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,  
28 a certificate of error has been executed by the county  
29 assessor or by both the county assessor and board of appeals  
30 (until the first Monday in December 1998 and the board of  
31 review beginning the first Monday in December 1998 and

1 thereafter), except as provided by court order under Section  
2 21-120.

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

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

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