



Sen. John M. Sullivan

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09600HB3664sam001

LRB096 09387 HLH 26225 a

1 AMENDMENT TO HOUSE BILL 3664

2 AMENDMENT NO. _____. Amend House Bill 3664 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 14-20, 21-135, and 21-140 as follows:

6 (35 ILCS 200/14-20)

7 Sec. 14-20. Certificate of error; counties of less than
8 3,000,000. In any county with less than 3,000,000 inhabitants,
9 if, at any time before judgment or order of sale is entered in
10 any proceeding to collect or to enjoin the collection of taxes
11 based upon any assessment of any property, the chief county
12 assessment officer discovers an error or mistake in the
13 assessment (other than errors of judgment as to the valuation
14 of the property), he or she shall issue to the person
15 erroneously assessed a certificate setting forth the nature of
16 the error and the cause or causes of the error. In any county

1 with less than 3,000,000 inhabitants, if an owner fails to file
2 an application for any homestead exemption provided under
3 Article 15 ~~the Senior Citizens Assessment Freeze Homestead~~
4 ~~Exemption provided in Section 15-172~~ during the previous
5 assessment year and qualifies for the exemption, the Chief
6 County Assessment Officer pursuant to this Section, or the
7 Board of Review pursuant to Section 16-75, shall issue a
8 certificate of error setting forth the correct taxable
9 valuation of the property. The certificate, when properly
10 endorsed by the majority of the board of review, showing their
11 concurrence, and not otherwise, may be used in evidence in any
12 court of competent jurisdiction, and when so introduced in
13 evidence, shall become a part of the court record and shall not
14 be removed from the files except on an order of the court.

15 (Source: P.A. 90-552, eff. 12-12-97; 91-377, eff. 7-30-99.)

16 (35 ILCS 200/21-135)

17 Sec. 21-135. Mailed notice of application for judgment and
18 sale. Not less than 15 days before the date of application for
19 judgment and sale of delinquent properties, the county
20 collector shall mail, ~~by registered or certified mail,~~ a notice
21 of the forthcoming application for judgment and sale to the
22 person shown by the current collector's warrant book to be the
23 party in whose name the taxes were last assessed or to the
24 current owner of record and, if applicable, to the party
25 specified under Section 15-170. The notice shall include the

1 intended dates of application for judgment and sale and
2 commencement of the sale, and a description of the properties.
3 The county collector must present proof of the mailing to the
4 court along with the application for judgement. Proof of
5 mailing shall be an affidavit of the treasurer or the person
6 who deposited the notice in the mail and must state the time
7 and place of mailing, the complete address that appeared on the
8 envelope, and that postage was prepaid.

9 In counties with less than 3,000,000 inhabitants, a copy of
10 this notice shall also be mailed by the county collector ~~by~~
11 ~~registered or certified mail~~ to any lienholder of record who
12 annually requests a copy of the notice. The failure of the
13 county collector to mail a notice or its non-delivery to the
14 lienholder shall not affect the validity of the judgment.

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

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

1 is made, then the collector shall collect \$10 from the taxpayer
2 to cover the costs of ~~registered or certified~~ mailing and the
3 costs of advertisement and publication.

4 (Source: P.A. 93-899, eff. 8-10-04.)

5 (35 ILCS 200/21-140)

6 Sec. 21-140. Printer's error in advertisement. In all cases
7 where there is a printer's error in the advertised list which
8 could prevent ~~prevents~~ judgment from being obtained against any
9 property, or against all of the delinquent list, at the time
10 stated in the advertisement, the printer shall lose the
11 compensation allowed by this Code for those properties
12 containing errors, or for the entire list, as the case may be,
13 and the collector may republish the list at any time before
14 sale, in a newspaper of general circulation, and include any
15 unpaid parcels in the annual tax sale without further
16 notification.

17 (Source: Laws 1939, p. 886; P.A. 88-455.)

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

20 (35 ILCS 516/80)

21 Sec. 80. Mailed notice of application for judgment and
22 sale. Not less than 15 days before the date of application for
23 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. The county
8 collector must present proof of the mailing to the court along
9 with the application for judgement. Proof of mailing shall be
10 an affidavit of the treasurer or the person who deposited the
11 notice in the mail and must state the time and place of
12 mailing, the complete address that appeared on the envelope,
13 and that postage was prepaid.

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

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

1 mailing and the costs of advertisement and publication.

2 (Source: P.A. 92-807, eff. 1-1-03; 93-899, eff. 8-10-04.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.".