

## 100TH GENERAL ASSEMBLY State of Illinois 2017 and 2018 HB5124

by Rep. Brad Halbrook

## SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-115

Amends the Property Tax Code. Provides that, in the case of an error on the part of the newspaper publishing an advertisement of judgment hearing, the collector may notify any taxpayer affected by the error with a corrected notice via certified mail. Effective immediately.

LRB100 17343 HLH 32507 b

1 AN ACT concerning revenue.

## Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Property Tax Code is amended by changing

  Section 21-115 as follows:
- 6 (35 ILCS 200/21-115)

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- 21-115. Times of publication of notice. advertisement shall be published once at least 10 days before 8 9 the day on which judgment is to be applied for, and shall contain a list of the delinquent properties upon which the 10 taxes or any part thereof remain due and unpaid, the names of 11 owners, if known, the total amount due, and the year or years 12 for which they are due. In counties of less than 3,000,000 13 14 inhabitants, advertisement shall include notice of the registration requirement for persons bidding at the sale. 15 16 Properties upon which taxes have been paid in full under protest shall not be included in the list. 17
  - The collector shall give notice that he or she will apply to the circuit court on a specified day for judgment against the properties for the taxes, and costs, and for an order to sell the properties for the satisfaction of the amount due.
- The collector shall also give notice of a date within the next 5 business days after the date of application on which all

the properties for the sale of which an order is made will be 1 2 exposed to public sale at a location within the county 3 designated by the county collector, for the amount of taxes, and cost due. The advertisement published according to the 4 5 provisions of this Section shall be deemed to be sufficient notice of the intended application for judgment and of the sale 6 7 of properties under the order of the court. In the case of an 8 error on the part of the newspaper publishing the advertisement 9 of judgment hearing, the collector may notify any taxpayer 10 affected by the error with a corrected notice via certified 11 mail. Notwithstanding the provisions of this Section and 12 Section 21-110, in the 10 years following the completion of a 13 general reassessment of property in any county with 3,000,000 or more inhabitants, made under an order of the Department, the 14 15 publication shall be made not sooner than 10 days nor more than 16 90 days after the date when all unpaid taxes on property have 17 become delinguent.

- 18 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-426, eff.
- 19 6-1-96; 89-626, eff. 8-9-96.)
- 20 Section 99. Effective date. This Act takes effect upon
- 21 becoming law.