

## 97TH GENERAL ASSEMBLY State of Illinois 2011 and 2012 SB2086

Introduced 2/10/2011, by Sen. J. Bradley Burzynski

## SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-245 35 ILCS 516/180

Amends the Property Tax Code and the Mobile Home Local Services Tax Enforcement Act. Provides that the county collector may assess to the purchaser of property or a mobile home for delinquent taxes an automation fee of \$20 (now, \$10) per parcel or per mobile home. Provides that, in counties with less than 3,000,000 inhabitants, the fee shall be collected at the time of purchase of subsequent tax sales. Effective immediately.

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FISCAL NOTE ACT MAY APPLY

HOUSING AFFORDABILITY IMPACT NOTE ACT MAY APPLY 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 21-245 as follows:
- 6 (35 ILCS 200/21-245)

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- Sec. 21-245. Automation fee. The county collector in all counties may assess to the purchaser of property for delinquent taxes an automation fee of not more than \$20 \$10 per parcel. In counties with less than 3,000,000 inhabitants:
  - (a) The fee shall be paid at the time of the purchase if the record keeping system used for processing the delinquent property tax sales is automated or has been approved for automation by the county board. The fee shall be collected in the same manner as other fees or costs and shall also be collected at the time of purchase of subsequent tax sales.
  - (b) Fees collected under this Section shall be retained by the county treasurer in a fund designated as the Tax Sale Automation Fund. The fund shall be audited by the county auditor. The county board, with the approval of the county treasurer, shall make expenditures from the fund (1) to pay any costs related to the automation of property tax collections and delinquent property tax sales, including the cost of hardware,

- 1 software, research and development, and personnel and (2) to
- defray the cost of providing electronic access to property tax
- 3 collection records and delinquent tax sale records.
- 4 (Source: P.A. 93-415, eff. 8-5-03.)
- 5 Section 10. The Mobile Home Local Services Tax Enforcement
- 6 Act is amended by changing Section 180 as follows:
- 7 (35 ILCS 516/180)
- 8 Sec. 180. Automation fee. The county collector may assess
- 9 to the purchaser of a mobile home for delinquent taxes an
- 10 automation fee of not more than  $\frac{$20}{}$  per mobile home. In
- counties with less than 3,000,000 inhabitants:
- 12 (a) The fee shall be paid at the time of the purchase if
- 13 the record keeping system used for processing the delinquent
- 14 mobile home tax sales is automated or has been approved for
- automation by the county board. The fee shall be collected in
- 16 the same manner as other fees or costs and shall also be
- 17 collected at the time of purchase of subsequent tax sales.
- 18 (b) Fees collected under this Section shall be retained by
- 19 the county treasurer in a fund designated as the Tax Sale
- 20 Automation Fund. The fund shall be audited by the county
- 21 auditor. The county board shall make expenditures from the fund
- 22 to pay any costs related to the automation of mobile home tax
- 23 collections and delinquent mobile home tax sales, including the
- 24 cost of hardware, software, research and development, and

- 1 personnel.
- 2 (Source: P.A. 92-807, eff. 1-1-03.)
- 3 Section 99. Effective date. This Act takes effect upon
- 4 becoming law.