



Rep. Eva-Dina Delgado

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10400HB0598ham001

LRB104 04464 HLH 34640 a

1 AMENDMENT TO HOUSE BILL 598

2 AMENDMENT NO. _____. Amend House Bill 598 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 21-150 as follows:

6 (35 ILCS 200/21-150)

7 Sec. 21-150. Time of applying for judgment. Except as
8 otherwise provided in this Section or by ordinance or
9 resolution enacted under subsection (c) of Section 21-40, in
10 any county with fewer than 3,000,000 inhabitants, all
11 applications for judgment and order of sale for taxes and
12 special assessments on delinquent properties shall be made
13 within 90 days after the second installment due date. In Cook
14 County, all applications for judgment and order of sale for
15 taxes and special assessments on delinquent properties shall
16 be made (i) by July 1, 2011 for tax year 2009, (ii) by July 1,

1 2012 for tax year 2010, (iii) by July 1, 2013 for tax year
2 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,
3 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,
4 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of
5 the next calendar year after the second installment due date
6 for tax year 2016 and 2017, and (ix) within 365 days of the
7 second installment due date for each tax year thereafter.

8 Notwithstanding these dates, in Cook County, the
9 application for judgment and order of sale for the 2018 annual
10 tax sale that would normally be held in calendar year 2020
11 shall not be filed earlier than the first day of the first
12 month during which there is no longer a statewide COVID-19
13 public health emergency, as evidenced by an effective disaster
14 declaration of the Governor covering all counties in the
15 State, except that in no event may this application for
16 judgment and order of sale be filed later than October 1, 2021.
17 When a tax sale is delayed because of a statewide COVID-19
18 public health emergency, no subsequent annual tax sale may
19 begin earlier than 180 days after the last day of the prior
20 delayed tax sale, and no scavenger tax sale may begin earlier
21 than 90 days after the last day of the prior delayed tax sale.
22 In those counties which have adopted an ordinance under
23 Section 21-40, the application for judgment and order of sale
24 for delinquent taxes shall be made in December.

25 Notwithstanding these dates, in Cook County, the
26 application for judgment and order of sale for the 2023 annual

1 tax sale that would normally be held in calendar year 2025
2 shall be filed on or before December 1, 2026 ~~March 10, 2026~~.
3 Notwithstanding Sections 9-260, 18-250, 20-100, 21-15, 21-25,
4 and 21-45, in Cook County, interest shall not accrue between
5 September 2, 2025 and January 1, 2027 ~~April 1, 2026~~ on
6 delinquent warrant year 2023 tax balances.

7 In the 10 years next following the completion of a general
8 reassessment of property in any county with 3,000,000 or more
9 inhabitants, made under an order of the Department,
10 applications for judgment and order of sale shall be made as
11 soon as may be and on the day specified in the advertisement
12 required by Section 21-110 and 21-115. If for any cause the
13 court is not held on the day specified, the cause shall stand
14 continued, and it shall be unnecessary to re-advertise the
15 list or notice.

16 Within 30 days after the day specified for the application
17 for judgment the court shall hear and determine the matter. If
18 judgment is rendered, the sale shall begin on the date within 5
19 business days specified in the notice as provided in Section
20 21-115. If the collector is prevented from advertising and
21 obtaining judgment within the time periods specified by this
22 Section, the collector may obtain judgment at any time
23 thereafter; but if the failure arises by the county
24 collector's not complying with any of the requirements of this
25 Code, he or she shall be held on his or her official bond for
26 the full amount of all taxes and special assessments charged

1 against him or her. Any failure on the part of the county
2 collector shall not be allowed as a valid objection to the
3 collection of any tax or assessment, or to entry of a judgment
4 against any delinquent properties included in the application
5 of the county collector.

6 As used in this Section, "warrant year" means the year
7 preceding the calendar year in which the taxes first became
8 due and payable.

9 (Source: P.A. 104-6, eff. 6-16-25.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law."