



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB1415

Introduced 1/28/2025, by Rep. Christopher "C.D." Davidsmeyer

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-110

Amends the Property Tax Code. Makes changes concerning the list of delinquent taxes. Requires the sheriff, on or before May 15 of each year, to present the delinquent lists to the county treasurer or county collector for examination. Effective immediately.

LRB104 07616 HLH 17660 b

1 AN ACT concerning revenue.

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 21-110 as follows:

6 (35 ILCS 200/21-110)

7 Sec. 21-110. Published notice of annual application for
8 judgment and sale; delinquent taxes.

9 (a) The sheriff shall, on or before May 15 of each year,
10 present the delinquent lists to the county treasurer or county
11 collector for examination. The county treasurer or county
12 collector, having become satisfied that the lists are correct
13 or having corrected them if the lists are erroneous, shall
14 direct the county clerk to certify a copy of each list
15 pertaining to real property, to the auditor not later than
16 June 1 of each year. The original lists shall be preserved by
17 the clerk in the clerk's office, and the list of delinquent
18 real property shall be recorded in a permanent book to be kept
19 by him or her for that purpose.

20 (b) At any time after all taxes have become delinquent in
21 any year, the Collector shall publish an advertisement, giving
22 notice of the intended application for judgment and sale of
23 the delinquent properties. The advertisement may include the

1 street address on file with the county collector, if
2 available, and shall include the PIN number of each delinquent
3 property. Except as provided below, the advertisement shall be
4 in a newspaper published in the township or road district in
5 which the properties are located. If there is no newspaper
6 published in the township or road district, then the notice
7 shall be published in some newspaper in the same county as the
8 township or road district, to be selected by the county
9 collector. When the property is in a city with more than
10 1,000,000 inhabitants, the advertisement may be in any
11 newspaper published in the same county. When the property is
12 in an incorporated town which has superseded a civil township,
13 the advertisement shall be in a newspaper published in the
14 incorporated town or if there is no such newspaper, then in a
15 newspaper published in the county.

16 (c) The provisions of this Section relating to the time
17 when the Collector shall advertise intended application for
18 judgment for sale are subject to modification by the governing
19 authority of a county in accordance with the provisions of
20 subsection (c) of Section 21-40.

21 (Source: P.A. 97-557, eff. 7-1-12.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.