

# SB4177



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

SB4177

Introduced 3/11/2026, by Sen. Jil Tracy

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-150

Amends the Property Tax Code. Provides that, in counties with fewer than 3,000,000 inhabitants, the application for judgment and order of sale for the 2024 annual tax sale that would normally be held in calendar year 2026 shall be filed on or before December 1, 2026 (currently, within 90 days after the second installment due date). Provides that interest shall not accrue prior to January 1, 2027 on delinquent warrant year 2024 tax balances. Effective immediately.

LRB104 21111 HLH 35300 b

A BILL FOR

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 21-150 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,  
17 2012 for tax year 2010, (iii) by July 1, 2013 for tax year  
18 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,  
19 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,  
20 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of  
21 the next calendar year after the second installment due date  
22 for tax year 2016 and 2017, and (ix) within 365 days of the  
23 second installment due date for each tax year thereafter.

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

18           Notwithstanding these dates, in counties with fewer than  
19 3,000,000 inhabitants, the application for judgment and order  
20 of sale for the 2024 annual tax sale that would normally be  
21 held in calendar year 2026 shall be filed on or before December  
22 1, 2026. Notwithstanding any other provision of law, interest  
23 shall not accrue prior to January 1, 2027 on delinquent  
24 warrant year 2024 tax balances.

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. Notwithstanding  
3 Sections 9-260, 18-250, 20-100, 21-15, 21-25, and 21-45, in  
4 Cook County, interest shall not accrue between September 2,  
5 2025 and January 1, 2027 on delinquent warrant year 2023 tax  
6 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; 104-460, eff. 2-27-26.)

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