



Rep. Michael J. Zalewski

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10200HB0859ham001

LRB102 04179 HLH 23228 a

1 AMENDMENT TO HOUSE BILL 859

2 AMENDMENT NO. _____. Amend House Bill 859 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 21-145 and 21-150 as follows:

6 (35 ILCS 200/21-145)

7 Sec. 21-145. Scavenger sale. At the same time the County
8 Collector annually publishes the collector's annual sale
9 advertisement under Sections 21-110, 21-115 and 21-120, it is
10 mandatory for the collector in counties with 3,000,000 or more
11 inhabitants, and in other counties if the county board so
12 orders by resolution, to publish an advertisement giving
13 notice of the intended application for judgment and sale of
14 all properties upon which all or a part of the general taxes
15 for each of 3 or more years are delinquent as of the date of
16 the advertisement. Under no circumstance may a tax year be

1 offered at a scavenger sale prior to the annual tax sale for
2 that tax year (or, for omitted assessments issued pursuant to
3 Section 9-260, the annual tax sale for that omitted
4 assessment's warrant year, as defined herein). In no event may
5 there be more than 2 consecutive years without a sale under
6 this Section, except where a tax sale has been delayed
7 pursuant to Section 21-150 as a result of a statewide COVID-19
8 public health emergency. The term delinquent also includes
9 forfeitures. The County Collector shall include in the
10 advertisement and in the application for judgment and sale
11 under this Section and Section 21-260 the total amount of all
12 general taxes upon those properties which are delinquent as of
13 the date of the advertisement. In lieu of a single annual
14 advertisement and application for judgment and sale under this
15 Section and Section 21-260, the County Collector may, from
16 time to time, beginning on the date of the publication of the
17 annual sale advertisement and before August 1 of the next
18 year, publish separate advertisements and make separate
19 applications on eligible properties described in one or more
20 volumes of the delinquent list. The separate advertisements
21 and applications shall, in the aggregate, include all the
22 properties which otherwise would have been included in the
23 single annual advertisement and application for judgment and
24 sale under this Section. Upon the written request of the
25 taxing district which levied the same, the County Collector
26 shall also include in the advertisement the special taxes and

1 special assessments, together with interest, penalties and
2 costs thereon upon those properties which are delinquent as of
3 the date of the advertisement. The advertisement and
4 application for judgment and sale shall be in the manner
5 prescribed by this Code relating to the annual advertisement
6 and application for judgment and sale of delinquent
7 properties.

8 As used in this Section, "warrant year" means the year
9 preceding the calendar year in which the omitted assessment
10 first became due and payable.

11 (Source: P.A. 101-635, eff. 6-5-20.)

12 (35 ILCS 200/21-150)

13 Sec. 21-150. Time of applying for judgment. Except as
14 otherwise provided in this Section or by ordinance or
15 resolution enacted under subsection (c) of Section 21-40, in
16 any county with fewer than 3,000,000 inhabitants, all
17 applications for judgment and order of sale for taxes and
18 special assessments on delinquent properties shall be made
19 within 90 days after the second installment due date. In Cook
20 County, all applications for judgment and order of sale for
21 taxes and special assessments on delinquent properties shall
22 be made (i) by July 1, 2011 for tax year 2009, (ii) by July 1,
23 2012 for tax year 2010, (iii) by July 1, 2013 for tax year
24 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,
25 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,

1 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of
2 the next calendar year after the second installment due date
3 for tax year 2016 and 2017, and (ix) within 365 days of the
4 second installment due date for each tax year thereafter.
5 Notwithstanding these dates, in Cook County, no ~~the~~
6 application for judgment and order of sale ~~for the 2018 annual~~
7 ~~tax sale that would normally be held in calendar year 2020~~
8 shall ~~not~~ be filed earlier than the first day of the first
9 month during which there is no longer a statewide COVID-19
10 public health emergency, as evidenced by an effective disaster
11 declaration of the Governor covering all counties in the
12 State. Thereafter, the application for judgment and order of
13 sale shall be filed no later than 90 days after the first day
14 in which there is no longer an active disaster declaration as a
15 result of the COVID-19 public health emergency. When a tax
16 sale is delayed pursuant to this provision, no subsequent
17 annual tax sale may begin earlier than 180 days after the last
18 day of the prior delayed tax sale, and no scavenger tax sale
19 may begin earlier than 90 days after the last day of the prior
20 delayed tax sale. In those counties which have adopted an
21 ordinance under Section 21-40, the application for judgment
22 and order of sale for delinquent taxes shall be made in
23 December. In the 10 years next following the completion of a
24 general reassessment of property in any county with 3,000,000
25 or more inhabitants, made under an order of the Department,
26 applications for judgment and order of sale shall be made as

1 soon as may be and on the day specified in the advertisement
2 required by Section 21-110 and 21-115. If for any cause the
3 court is not held on the day specified, the cause shall stand
4 continued, and it shall be unnecessary to re-advertise the
5 list or notice.

6 Within 30 days after the day specified for the application
7 for judgment the court shall hear and determine the matter. If
8 judgment is rendered, the sale shall begin on the date within 5
9 business days specified in the notice as provided in Section
10 21-115. If the collector is prevented from advertising and
11 obtaining judgment within the time periods specified by this
12 Section, the collector may obtain judgment at any time
13 thereafter; but if the failure arises by the county
14 collector's not complying with any of the requirements of this
15 Code, he or she shall be held on his or her official bond for
16 the full amount of all taxes and special assessments charged
17 against him or her. Any failure on the part of the county
18 collector shall not be allowed as a valid objection to the
19 collection of any tax or assessment, or to entry of a judgment
20 against any delinquent properties included in the application
21 of the county collector.

22 (Source: P.A. 100-243, eff. 8-22-17; 101-635, eff. 6-5-20.)

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