97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB1105

Introduced 02/07/11, by Rep. Dwight Kay

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-115 35 ILCS 200/21-225

Amends the Property Tax Code. Provides that the collector shall publish notice at least 30 days (instead of 10 days) prior to applying to the circuit court for a judgment and order of sale against delinquent property. Provides that the county collector shall give notice of the sale of forfeited property at least 30 days prior to the sale (instead of 10). Effective immediately.

LRB097 06150 HLH 46224 b

FISCAL NOTE ACT MAY APPLY HOUSING AFFORDABILITY IMPACT NOTE ACT MAY APPLY 1 AN ACT concerning revenue.

2 Be it enacted by the People of the State of Illinois, 3 represented in the General Assembly:

Section 5. The Property Tax Code is amended by changing
Sections 21-115 and 21-225 as follows:

6 (35 ILCS 200/21-115)

7 21-115. Times of publication of Sec. notice. The advertisement shall be published once at least 30 10 days 8 9 before the day on which judgment is to be applied for, and shall contain a list of the delinquent properties upon which 10 the taxes or any part thereof remain due and unpaid, the names 11 of owners, if known, the total amount due, and the year or 12 years for which they are due. In counties of less than 13 14 3,000,000 inhabitants, advertisement shall include notice of the registration requirement for persons bidding at the sale. 15 Properties upon which taxes have been paid in full under 16 17 protest shall not be included in the list.

18 The collector shall give notice that he or she will apply 19 to the circuit court on a specified day for judgment against 20 the properties for the taxes, and costs, and for an order to 21 sell the properties for the satisfaction of the amount due.

The collector shall also give notice of a date within the next 5 business days after the date of application on which all

the properties for the sale of which an order is made will be 1 2 exposed to public sale at a location within the county designated by the county collector, for the amount of taxes, 3 and cost due. The advertisement published according to the 4 5 provisions of this Section shall be deemed to be sufficient 6 notice of the intended application for judgment and of the sale 7 of properties under the order of the court. Notwithstanding the provisions of this Section and Section 21-110, in the 10 years 8 9 following the completion of a general reassessment of property 10 in any county with 3,000,000 or more inhabitants, made under an order of the Department, the publication shall be made not 11 12 sooner than 10 days nor more than 90 days after the date when all unpaid taxes on property have become delinguent. 13

14 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-426, eff. 15 6-1-96; 89-626, eff. 8-9-96.)

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(35 ILCS 200/21-225)

17 Sec. 21-225. Forfeited property. Every property offered at public sale, and not sold for want of bidders, unless it is 18 released from sale by the withdrawal from collection of a 19 special assessment levied thereon, shall be forfeited to the 20 21 State of Illinois. However, when the court, county clerk and 22 county treasurer certify that the taxes and special assessments not withdrawn from collection on forfeited property equal or 23 24 exceed the actual value of the property, the county collector 25 shall, on the receipt of such certificate, offer the property

for sale to the highest bidder, after first giving 30 10 days' 1 2 notice, in the manner described in Sections 21-110 and 21-115, 3 of the time and place of sale, together with a description of 4 the property to be offered. A certificate of purchase shall be 5 issued to the purchaser at the sale as in other cases provided 6 in this Code. The county collector shall receive credit in the 7 settlement with the taxing bodies for which the tax was levied 8 for the amount not realized by the sale. The amount received 9 from the sale shall be paid by the collector, pro rata, to the 10 taxing bodies entitled to it.

11 (Source: Laws 1965, p. 631; P.A. 88-455.)

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