

Procedures for Payment of Pre-Petition
Real Estate Taxes Through the Plan
(Currently Applies to St. Clair, Fayette, Madison and
Washington Counties Only)

To have pre-petition real estate taxes due and owing to the above counties paid through the Debtor's Chapter 13 Plan without the necessity of filing a Motion to Deviate, you must comply with the following procedures¹:

Scheduling the claim:

The claim **must** be scheduled on Sch. D as follows (pick the applicable County/Address):

***BOND COUNTY TREASURER
ATTN BANKRUPTCY CLERK
206 W MAIN ST
GREENVILLE, IL 62246***

***CLAY COUNTY TREASURER
ATTN BANKRUPTCY CLERK
P. O. BOX 88
LOUISVILLE, IL 62858***

***CLINTON COUNTY TREASURER
ATTN BANKRUPTCY CLERK
850 FAIRFAX ST
CARLYLE, IL 62231***

***EFFINGHAM COUNTY TREASURE
ATTN BANKRUPTCY CLERK
101 N FOURTH ST. STE 202
P. O. BOX 399
EFFINGHAM, IL 62401***

***FAYETTE COUNTY TREASURER
ATTN BANKRUPTCY CLERK
221 S 7TH ST, ROOM 105
VADALIA, IL 62471***

¹ Please note that if these procedures are not strictly followed, an Objection to the Plan will be raised

**FRANKLIN COUNTY TREASURER
ATTN: BANKRUPTCY CLERK
PO BOX 967
BENTON, ILLINOIS 62812**

**JEFFERSON COUNTY TREASURER
ATTN BANKRUPTCY CLERK
100 S 10TH ST ROOM 100
MT. VERNON, IL 62864**

**JERSEY COUNTY COLLECTOR
ATTN BANKRUPTCY CLERK
200 N. LAFAYETTE STE. 5
JERSEYVILLE, IL 62052**

**MADISON COUNTY TREASURER
ATTN BANKRUPTCY CLERK
157 N. MAIN #125
EDWARDSVILLE, IL 62025**

**MARION COUNTY TREASURER
ATTN BANKRUPTCY CLERK
100 E MAIN ST
SALEM, IL 62881**

**MONROE COUNTY TREASURER
ATTN: BANKRUPTCY CLERK
100 S MAIN ST
WATERLOO, IL 62298**

**ST. CLAIR COUNTY TREASURER
ATTN BANKRUPTCY CLERK
10 PUBLIC SQUARE
BELLEVILLE, IL 62220**

**VIGO COUNTY TREASURER
ATTN BANKRUPTCY CLERK
191 OAK STREET
TERRE HAUTE, IN 47807**

**WASHINGTON COUNTY TREASURER
ATTN BANKRUPTCY CLERK**

**101 E ST LOUIS ST
NASHVILLE, IL 62263**

**WAYNE COUNTY TREASURER
ATTN BANKRUPTCY CLERK
301 E MAIN ST STE 201
FAIRFILED, IL 62837**

**WILLIAMSON COUNTY TREASURER
ATTN: BANKRUPTCY CLERK
407 N. MONROE ST., SUITE 104
MARION, IL 62959**

**WHITE COUNTY TREASURER
ATTN BANKRUPTCY
P. O. BOX 369
CARMI, IL 62821**

In the box entitled “Describe the property that secures the claim” you **must** put in the following information

The Parcel ID for the property;

The tax year(s) for which the delinquent taxes are being paid; and

The complete address of the property, inclusive of the city, state and zip code;

All other items on Sch. D should be completed pursuant to the form’s instructions.

Addressing the claim in the Plan:

This claim **must** be addressed in Paragraph 3D of the Plan with the columns completed as follows:

Creditor – *[Name of County] County Treasurer*

Lien No. – leave blank

Property Address (example listed to show the **order to be listed in the Plan**) –
Parcel ID 08.261.12894; Tax Year(s) – 2013, 2014, 2015; 123 W Main St.

(Please note that the above information must EXACTLY match the information listed on Sch. D)

Estimated Claim – the amount of taxes due.

Interest Rate – the applicable interest rate to be paid.

Notwithstanding the foregoing, it is my understanding that these counties will not file Proof of Claims for delinquent taxes. Rather, if you wish to have them paid through your clients' Plans, you will need to file a Proof of Claim on its behalf. When doing so, please take note of the following items:

1. In Box 1 of the Proof of Claim ("Who is the current creditor") be sure and list the name as set forth above;
2. In Box 3 ("Where should notices to the creditor be sent") be sure and list the names/address exactly as you are to list it on Schedule D and leave the next section ("Where should payments to the creditor be sent? (If different)") blank;
3. Complete the remainder of the form in accordance with its instructions;
4. The documentation required for the proof of claim needs to merely be a print out from the county (these are available on-line) showing the Parcel ID and amount due, which should match the information on your client's Schedule D and Plan; and
5. As with all claims filed on behalf of creditors, remember that they can only be filed at the conclusion of the bar date and then only for the 30 day window provided by the Code - any claims filed prematurely or late will result in an Objection being filed.

Please note that the above procedures also apply to real estate taxes that have been purchased by tax buyers – there is no need to list the tax buyer on Schedule D or the Plan².

We will continue to work with other counties to develop similar procedures to allow the payment of delinquent taxes through my office and as they are allowed, I will supplement this email notification as well as my website.

Note that the above procedures only apply to pre-petition real estate taxes.

Should you have any questions, please do not hesitate to contact me.

Thanks.

RS

² Best practice may be to include the tax buyer as a Notice Only on Schedule D, Part 2.