



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB2648

Introduced 2/21/2013, by Rep. Michael J. Zalewski

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-90
35 ILCS 200/21-450 new

Amends the Property Tax Code. Provides that officers or other persons appointed by the presiding officer of the county board to attend a tax sale on behalf of the county shall be selected through a competitive bidding process. Provides that the presiding officer of the county board shall report annually to the county board the total amount paid to that officer or person for those services, and provides that the agreement or contract shall be made public. Provides that the county clerk shall annually provide to the county board a list containing: (1) the permanent index number of each parcel of property auctioned or sold during the previous year, (2) the total number of properties redeemed with the county clerk during the previous year, (3) the amount for which the property was sold or redeemed, (4) the fees or costs incurred by the county for each parcel that was sold or redeemed, and (5) the interest rate paid at the time the property was redeemed.

LRB098 08022 HLH 38113 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:**

4 Section 5. The Property Tax Code is amended by changing
5 Sections 21-90 and 21-450 as follows:

6 (35 ILCS 200/21-90)

7 Sec. 21-90. Purchase and sale by county; distribution of
8 proceeds. When any property is delinquent, or is forfeited for
9 each of 2 or more years, and is offered for sale under any of
10 the provisions of this Code, the County Board of the County in
11 which the property is located, in its discretion, may bid, or,
12 in the case of forfeited property, may apply to purchase it, in
13 the name of the County as trustee for all taxing districts
14 having an interest in the property's taxes or special
15 assessments for the nonpayment of which the property is sold.
16 The presiding officer of the county board, with the advice and
17 consent of the Board, may appoint on its behalf some officer or
18 person to attend such sales and bid or, in the case of
19 forfeited property, to apply to the county clerk to purchase.
20 That officer or person shall be selected through a competitive
21 bidding process. The presiding officer of the county board
22 shall report annually to the county board the total amount paid
23 to that officer or person for services provided under this

1 Section. If the presiding officer of the county board appoints
2 an officer or person to attend the sale on behalf of the
3 county, then the agreement or contract with the officer or
4 person selected shall be made public.

5 The County shall apply on the bid or purchase the unpaid
6 taxes and special assessments due upon the property. No cash
7 need be paid. The County shall take all steps necessary to
8 acquire title to the property and may manage and operate the
9 property. When a county, or other taxing district within the
10 county, is a petitioner for a tax deed, no filing fee shall be
11 required. When a county or other taxing district within the
12 county is the petitioner for a tax deed, one petition may be
13 filed including all parcels that are tax delinquent within the
14 county or taxing district, and any publication made under
15 Section 22-20 of this Code may combine all such parcels within
16 a single notice. The notice shall list the street or common
17 address, if known, of the parcels for informational purposes.
18 The county, as tax creditor and as trustee for other tax
19 creditors, or other taxing district within the county, shall
20 not be required to allege and prove that all taxes and special
21 assessments which become due and payable after the sale to the
22 county have been paid nor shall the county be required to pay
23 the subsequently accruing taxes or special assessments at any
24 time. The county board or its designee may prohibit the county
25 collector from including the property in the tax sale of one or
26 more subsequent years. The lien of taxes and special

1 assessments which become due and payable after a sale to a
2 county shall merge in the fee title of the county, or other
3 taxing district within the county, on the issuance of a deed.

4 The County may sell or assign the property so acquired, or
5 the certificate of purchase to it, to any party, including
6 taxing districts. The proceeds of that sale or assignment, less
7 all costs of the county incurred in the acquisition and sale or
8 assignment of the property, shall be distributed to the taxing
9 districts in proportion to their respective interests therein.

10 Under Sections 21-110, 21-115, 21-120 and 21-405, a County
11 may bid or purchase only in the absence of other bidders.

12 (Source: P.A. 88-455; 88-535; 89-412, eff. 11-17-95.)

13 (35 ILCS 200/21-450 new)

14 Sec. 21-450. County clerk reports. The county clerk shall
15 annually provide to the county board a list containing: (1) the
16 permanent index number of each parcel of property auctioned or
17 sold under this Division 21 during the previous year, (2) the
18 total number of properties redeemed with the county clerk
19 during the previous year, (3) the amount for which the property
20 was sold or redeemed, (4) the fees or costs incurred by the
21 county for each parcel that was sold or redeemed, and (5) the
22 interest rate paid at the time the property was redeemed.