

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 21-355, 22-35, and 22-40 as follows:

6 (35 ILCS 200/21-355)

7 Sec. 21-355. Amount of redemption. Any person desiring to
8 redeem shall deposit an amount specified in this Section with
9 the county clerk of the county in which the property is
10 situated, in legal money of the United States, or by cashier's
11 check, certified check, post office money order or money order
12 issued by a financial institution insured by an agency or
13 instrumentality of the United States, payable to the county
14 clerk of the proper county. The deposit shall be deemed timely
15 only if actually received in person at the county clerk's
16 office prior to the close of business as defined in Section
17 3-2007 of the Counties Code on or before the expiration of the
18 period of redemption or by United States mail with a post
19 office cancellation mark dated not less than one day prior to
20 the expiration of the period of redemption. The deposit shall
21 be in an amount equal to the total of the following:

22 (a) the certificate amount, which shall include all tax
23 principal, special assessments, interest and penalties

1 paid by the tax purchaser together with costs and fees of
2 sale and fees paid under Sections 21-295 and 21-315 through
3 21-335;

4 (b) the accrued penalty, computed through the date of
5 redemption as a percentage of the certificate amount, as
6 follows:

7 (1) if the redemption occurs on or before the
8 expiration of 6 months from the date of sale, the
9 certificate amount times the penalty bid at sale;

10 (2) if the redemption occurs after 6 months from
11 the date of sale, and on or before the expiration of 12
12 months from the date of sale, the certificate amount
13 times 2 times the penalty bid at sale;

14 (3) if the redemption occurs after 12 months from
15 the date of sale and on or before the expiration of 18
16 months from the date of sale, the certificate amount
17 times 3 times the penalty bid at sale;

18 (4) if the redemption occurs after 18 months from
19 the date of sale and on or before the expiration of 24
20 months from the date of sale, the certificate amount
21 times 4 times the penalty bid at sale;

22 (5) if the redemption occurs after 24 months from
23 the date of sale and on or before the expiration of 30
24 months from the date of sale, the certificate amount
25 times 5 times the penalty bid at sale;

26 (6) if the redemption occurs after 30 months from

1 the date of sale and on or before the expiration of 36
2 months from the date of sale, the certificate amount
3 times 6 times the penalty bid at sale.

4 In the event that the property to be redeemed has
5 been purchased under Section 21-405, the penalty bid
6 shall be 12% per penalty period as set forth in
7 subparagraphs (1) through (6) of this subsection (b).
8 The changes to this subdivision (b)(6) made by this
9 amendatory Act of the 91st General Assembly are not a
10 new enactment, but declaratory of existing law.

11 (c) The total of all taxes, special assessments,
12 accrued interest on those taxes and special assessments and
13 costs charged in connection with the payment of those taxes
14 or special assessments, which have been paid by the tax
15 certificate holder on or after the date those taxes or
16 special assessments became delinquent together with 12%
17 penalty on each amount so paid for each year or portion
18 thereof intervening between the date of that payment and
19 the date of redemption. In counties with less than
20 3,000,000 inhabitants, however, a tax certificate holder
21 may not pay all or part of an installment of a subsequent
22 tax or special assessment for any year, nor shall any
23 tender of such a payment be accepted, until after the
24 second or final installment of the subsequent tax or
25 special assessment has become delinquent or until after the
26 holder of the certificate of purchase has filed a petition

1 for a tax deed under Section 22.30. The person redeeming
2 shall also pay the amount of interest charged on the
3 subsequent tax or special assessment and paid as a penalty
4 by the tax certificate holder. This amendatory Act of 1995
5 applies to tax years beginning with the 1995 taxes, payable
6 in 1996, and thereafter.

7 (d) Any amount paid to redeem a forfeiture occurring
8 subsequent to the tax sale together with 12% penalty
9 thereon for each year or portion thereof intervening
10 between the date of the forfeiture redemption and the date
11 of redemption from the sale.

12 (e) Any amount paid by the certificate holder for
13 redemption of a subsequently occurring tax sale.

14 (f) All fees paid to the county clerk under Section
15 22-5.

16 (g) All fees paid to the registrar of titles incident
17 to registering the tax certificate in compliance with the
18 Registered Titles (Torrens) Act.

19 (h) All fees paid to the circuit clerk and the sheriff,
20 a licensed or registered private detective, or the coroner
21 in connection with the filing of the petition for tax deed
22 and service of notices under Sections 22-15 through 22-30
23 and 22-40 in addition to (1) a fee of \$35 if a petition for
24 tax deed has been filed, which fee shall be posted to the
25 tax judgement, sale, redemption, and forfeiture record, to
26 be paid to the purchaser or his or her assignee; (2) a fee

1 of \$4 if a notice under Section 22-5 has been filed, which
2 fee shall be posted to the tax judgment, sale, redemption,
3 and forfeiture record, to be paid to the purchaser or his
4 or her assignee; (3) all costs paid to record a lis pendens
5 notice in connection with filing a petition under this
6 Code; and (4) if a petition for tax deed has been filed,
7 all fees up to \$150 per redemption paid to a registered or
8 licensed title insurance company or title insurance agent
9 for a title search to identify all owners, parties
10 interested, and occupants of the property, to be paid to
11 the purchaser or his or her assignee. The fees in (1) and
12 (2) of this paragraph (h) shall be exempt from the posting
13 requirements of Section 21-360. The costs incurred in
14 causing notices to be served by a licensed or registered
15 private detective under Section 22-15, may not exceed the
16 amount that the sheriff would be authorized by law to
17 charge if those notices had been served by the sheriff.

18 (i) All fees paid for publication of notice of the tax
19 sale in accordance with Section 22-20.

20 (j) All sums paid to any county, city, village or
21 incorporated town for reimbursement under Section 22-35.

22 (k) All costs and expenses of receivership under
23 Section 21-410, to the extent that these costs and expenses
24 exceed any income from the property in question, if the
25 costs and expenditures have been approved by the court
26 appointing the receiver and a certified copy of the order

1 or approval is filed and posted by the certificate holder
2 with the county clerk. Only actual costs expended may be
3 posted on the tax judgment, sale, redemption and forfeiture
4 record.

5 (Source: P.A. 95-195, eff. 1-1-08; 96-231, eff. 1-1-10;
6 96-1067, eff. 1-1-11.)

7 (35 ILCS 200/22-35)

8 Sec. 22-35. Reimbursement of a county or municipality
9 before issuance of tax deed. Except in any proceeding in which
10 the tax purchaser is a county acting as a trustee for taxing
11 districts as provided in Section 21-90, an order for the
12 issuance of a tax deed under this Code shall not be entered
13 affecting the title to or interest in any property in which a
14 county, city, village or incorporated town has an interest
15 under the police and welfare power by advancements made from
16 public funds, until the purchaser or assignee makes
17 reimbursement to the county, city, village or incorporated town
18 of the money so advanced or the county, city, village, or town
19 waives its lien on the property for the money so advanced.
20 However, in lieu of reimbursement or waiver, the purchaser or
21 his or her assignee may make application for and the court
22 shall order that the tax purchase be set aside as a sale in
23 error. A filing or appearance fee shall not be required of a
24 county, city, village or incorporated town seeking to enforce
25 its claim under this Section in a tax deed proceeding.

1 (Source: P.A. 93-490, eff. 8-8-03.)

2 (35 ILCS 200/22-40)

3 Sec. 22-40. Issuance of deed; possession.

4 (a) If the redemption period expires and the property has
5 not been redeemed and all taxes and special assessments which
6 became due and payable subsequent to the sale have been paid
7 and all forfeitures and sales which occur subsequent to the
8 sale have been redeemed and the notices required by law have
9 been given and all advancements of public funds under the
10 police power made by a county, city, village or town under
11 Section 22-35 have been paid and the petitioner has complied
12 with all the provisions of law entitling him or her to a deed,
13 the court shall so find and shall enter an order directing the
14 county clerk on the production of the certificate of purchase
15 and a certified copy of the order, to issue to the purchaser or
16 his or her assignee a tax deed. The court shall insist on
17 strict compliance with Section 22-10 through 22-25. Prior to
18 the entry of an order directing the issuance of a tax deed, the
19 petitioner shall furnish the court with a report of proceedings
20 of the evidence received on the application for tax deed and
21 the report of proceedings shall be filed and made a part of the
22 court record.

23 (b) If taxes for years prior to the year or years sold are
24 or become delinquent subsequent to the date of sale, the court
25 shall find that the lien of those delinquent taxes has been or

1 will be merged into the tax deed grantee's title if the court
2 determines that the tax deed grantee or any prior holder of the
3 certificate of purchase, or any person or entity under common
4 ownership or control with any such grantee or prior holder of
5 the certificate of purchase, was at no time the holder of any
6 certificate of purchase for the years sought to be merged. If
7 delinquent taxes are merged into the tax deed pursuant to this
8 subsection, the court shall enter an order declaring which
9 specific taxes have been or will be merged into the tax deed
10 title and directing the county treasurer and county clerk to
11 reflect that declaration in the warrant and judgment records;
12 provided, that no such order shall be effective until a tax
13 deed has been issued and timely recorded. Nothing contained in
14 this Section shall relieve any owner liable for delinquent
15 property taxes under this Code from the payment of the taxes
16 that have been merged into the title upon issuance of the tax
17 deed.

18 (c) The county clerk is entitled to a fee of \$10 in
19 counties of 3,000,000 or more inhabitants and \$5 in counties
20 with less than 3,000,000 inhabitants for the issuance of the
21 tax deed. The clerk may not include in a tax deed more than one
22 property as listed, assessed and sold in one description,
23 except in cases where several properties are owned by one
24 person.

25 Upon application the court shall, enter an order to place
26 the tax deed grantee or the grantee's successor in interest in

1 possession of the property and may enter orders and grant
2 relief as may be necessary or desirable to maintain the grantee
3 or the grantee's successor in interest in possession.

4 (d) The court shall retain jurisdiction to enter orders
5 pursuant to subsections (b) and (c) of this Section. This
6 amendatory Act of the 92nd General Assembly and this amendatory
7 Act of the 95th General Assembly shall be construed as being
8 declarative of existing law and not as a new enactment.

9 (Source: P.A. 95-477, eff. 6-1-08.)

10 Section 10. The Mobile Home Local Services Tax Enforcement
11 Act is amended by changing Section 395 as follows:

12 (35 ILCS 516/395)

13 Sec. 395. Reimbursement of a county or municipality before
14 issuance of tax certificate of title. Except in any proceeding
15 in which the tax purchaser is a county acting as trustee for
16 taxing districts as provided in Section 35, an order for the
17 issuance of a tax certificate of title under this Act shall not
18 be entered affecting the title to or interest in any mobile
19 home in which a county, city, village, or incorporated town has
20 an interest under the police and welfare power by advancements
21 made from public funds, until the purchaser or assignee makes
22 reimbursement to the county, city, village, or incorporated
23 town of the money so advanced or the county, city, village, or
24 town waives its lien on the mobile home for the money so

1 advanced. However, in lieu of reimbursement or waiver, the
2 purchaser or his or her assignee may make application for and
3 the court shall order that the tax purchase be set aside as a
4 sale in error. A filing or appearance fee shall not be required
5 of a county, city, village, or incorporated town seeking to
6 enforce its claim under this Section in a tax certificate of
7 title proceeding.

8 The changes made by this amendatory Act of the 94th General
9 Assembly are intended to be declarative of existing law.

10 (Source: P.A. 94-358, eff. 7-29-05.)