

AN ACT concerning revenue.

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

Section 5. The Property Tax Code is amended by changing Sections 21-360 and 21-385 as follows:

(35 ILCS 200/21-360)

Sec. 21-360. Posting requirements. Except as otherwise provided in Section 21-355, the county clerk shall not be required to include amounts described in paragraphs (c) through (k) of Section 21-355 in the payment for redemption or the amount received for redemption, nor shall payment thereof be a charge on the property sold for taxes, unless the tax certificate holder has filed and posted with the county clerk prior to redemption and in any event not less than 30 days prior to the expiration of the period of redemption or extended period of redemption an official, original or duplicate receipt for payment of those fees, costs and expenses permitted under paragraphs (c) through (k) of Section 21-355. Upon submission of an official original or duplicate receipt, the county clerk shall stamp the date upon each document received. If, in a county where the county clerk accepts electronic records, a tax certificate holder submits to the county clerk an official original or duplicate receipt as an electronic record, the

county clerk shall acknowledge receipt of the record and shall provide confirmation in the same manner to the certificate holder. The confirmation from the county clerk shall indicate the date of receipt and shall serve as proof that the document was received by the county clerk. The county clerk shall not be required to include amounts described in paragraphs (c) through (k) of Section 21-355 in the payment for redemption or the amount received for redemption, nor shall payment thereof be a charge on the property sold for taxes, unless the purchaser or his or her assignee obtains this acknowledgement of delivery.

(Source: P.A. 86-286; 86-413; 86-418; 86-949; 86-1028; 86-1158; 86-1481; 87-145; 87-236; 87-435; 87-895; 87-1189; 88-455.)

(35 ILCS 200/21-385)

Sec. 21-385. Extension of period of redemption. The purchaser or his or her assignee of property sold for nonpayment of general taxes or special assessments may extend the period of redemption at any time before the expiration of the original period of redemption, or thereafter prior to the expiration of any extended period of redemption, for a period which will expire not later than 3 years from the date of sale, by filing with the county clerk of the county in which the property is located a written notice to that effect describing the property, stating the date of the sale and specifying the extended period of redemption. Upon receiving the notice, the

county clerk shall stamp the date of receipt upon the notice. If the notice is submitted as an electronic record, the county clerk shall acknowledge receipt of the record and shall provide confirmation in the same manner to the certificate holder. The confirmation from the county clerk shall include the date of receipt and shall serve as proof that the notice was filed with the county clerk. The county clerk shall not be required to extend the period of redemption unless the purchaser or his or her assignee obtains this acknowledgement of delivery. If prior to the expiration of the period of redemption or extended period of redemption a petition for tax deed has been filed under Section 22-30, upon application of the petitioner, the court shall allow the purchaser or his or her assignee to extend the period of redemption after expiration of the original period or any extended period of redemption, provided that any extension allowed will expire not later than 3 years from the date of sale. If the period of redemption is extended, the purchaser or his or her assignee must give the notices provided for in Section 22-10 at the specified times prior to the expiration of the extended period of redemption by causing a sheriff (or if he or she is disqualified, a coroner) of the county in which the property, or any part thereof, is located to serve the notices as provided in Sections 22-15 and 22-20. The notices may also be served as provided in Sections 22-15 and 22-20 by a special process server appointed by the court under Section 22-15.

Public Act 100-0975

SB2539 Enrolled

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(Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

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