

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 21-205, 21-245, 21-295, and 21-330 as follows:

(35 ILCS 200/21-205)

Sec. 21-205. Tax sale procedures.

(a) The collector, in person or by deputy, shall attend, on the day and in the place specified in the notice for the sale of property for taxes, and shall, between 9:00 a.m. and 4:00 p.m., or later at the collector's discretion, proceed to offer for sale, separately and in consecutive order, all property in the list on which the taxes, special assessments, interest or costs have not been paid. However, in any county with 3,000,000 or more inhabitants, the offer for sale shall be made between 8:00 a.m. and 8:00 p.m. The collector's office shall be kept open during all hours in which the sale is in progress. The sale shall be continued from day to day, until all property in the delinquent list has been offered for sale. However, any city, village or incorporated town interested in the collection of any tax or special assessment, may, in default of bidders, withdraw from collection the special assessment levied against any property by the corporate authorities of the city, village

or incorporated town. In case of a withdrawal, there shall be no sale of that property on account of the delinquent special assessment thereon.

(b) Until January 1, 2013, in every sale of property pursuant to the provisions of this Code, the collector may employ any automated means that the collector deems appropriate. Beginning on January 1, 2013, either (i) the collector shall employ an automated bidding system that is programmed to accept the lowest redemption price bid by an eligible tax purchaser, subject to the penalty percentage limitation set forth in Section 21-215, or (ii) all tax sales shall be digitally recorded with video and audio. All bidders are required to personally attend the sale and, if automated means are used, all hardware and software used with respect to those automated means must be certified by the Department and re-certified by the Department every 5 years. If the tax sales are digitally recorded and no automated bidding system is used, then the recordings shall be maintained by the collector for a period of at least 3 years from the date of the tax sale. The changes made by this amendatory Act of the 94th General Assembly are declarative of existing law.

(c) County collectors may, when applicable, eject tax bidders who disrupt the tax sale or use illegal bid practices.

(Source: P.A. 97-557, eff. 7-1-12; 97-1125, eff. 8-28-12.)

Sec. 21-245. Automation fee. In all counties, each person purchasing any property at a sale under this Code, shall pay to the county collector, prior to the issuance of any tax certificate, an automation fee set by the county collector of not more than \$10 for each item purchased. A like sum shall be paid for each year that all or a portion of the subsequent taxes are paid by a tax purchaser and posted to the tax judgment, sale, redemption and forfeiture record where the underlying certificate is recorded. ~~The county collector in all counties may assess to the purchaser of property for delinquent taxes an automation fee of not more than \$10 per parcel.~~ In counties with less than 3,000,000 inhabitants:

(a) The fee shall be paid at the time of the purchase if the record keeping system used for processing the delinquent property tax sales is automated or has been approved for automation by the county board. The fee shall be collected in the same manner as other fees or costs.

(b) Fees collected under this Section shall be retained by the county treasurer in a fund designated as the Tax Sale Automation Fund. The fund shall be audited by the county auditor. The county board, with the approval of the county treasurer, shall make expenditures from the fund (1) to pay any costs related to the automation of property tax collections and delinquent property tax sales, including the cost of hardware, software, research and development, and personnel and (2) to defray the cost of providing electronic access to property tax

collection records and delinquent tax sale records.

(Source: P.A. 93-415, eff. 8-5-03.)

(35 ILCS 200/21-295)

Sec. 21-295. Creation of indemnity fund.

(a) In counties of less than 3,000,000 inhabitants, each person purchasing any property at a sale under this Code shall pay to the County Collector, prior to the issuance of any certificate of purchase, an indemnity ~~a~~ fee set by the county collector of not more than \$20 for each item purchased. A like sum shall be paid for each year that all or a portion of subsequent taxes are paid by the tax purchaser and posted to the tax judgment, sale, redemption and forfeiture record where the underlying certificate of purchase is recorded.

(a-5) In counties of 3,000,000 or more inhabitants, each person purchasing property at a sale under this Code shall pay to the County Collector a fee of \$80 for each item purchased plus an additional sum equal to 5% of taxes, interest, and penalties paid by the purchaser, including the taxes, interest, and penalties paid under Section 21-240. In these counties, the certificate holder shall also pay to the County Collector a fee of \$80 for each year that all or a portion of subsequent taxes are paid by the tax purchaser and posted to the tax judgment, sale, redemption, and forfeiture record, plus an additional sum equal to 5% of all subsequent taxes, interest, and penalties. The additional 5% fees are not required after December 31,

2006. The changes to this subsection made by this amendatory Act of the 91st General Assembly are not a new enactment, but declaratory of existing law.

(b) The amount paid prior to issuance of the certificate of purchase pursuant to subsection (a) or (a-5) shall be included in the purchase price of the property in the certificate of purchase and all amounts paid under this Section shall be included in the amount required to redeem under Section 21-355. Except as otherwise provided in subsection (b) of Section 21-300, all money received under subsection (a) or (a-5) shall be paid by the Collector to the County Treasurer of the County in which the land is situated, for the purpose of an indemnity fund. The County Treasurer, as trustee of that fund, shall invest all of that fund, principal and income, in his or her hands from time to time, if not immediately required for payments of indemnities under subsection (a) of Section 21-305, in investments permitted by the Illinois State Board of Investment under Article 22A of the Illinois Pension Code. The county collector shall report annually to the county clerk on the condition and income of the fund. The indemnity fund shall be held to satisfy judgments obtained against the County Treasurer, as trustee of the fund. No payment shall be made from the fund, except upon a judgment of the court which ordered the issuance of a tax deed.

(Source: P.A. 94-412, eff. 8-2-05.)

(35 ILCS 200/21-330)

Sec. 21-330. Fund for payment of interest. In all counties of less than 3,000,000 inhabitants, the county board, by resolution, may impose a fee for payment of interest and costs. Each person purchasing any property at a sale under this Code shall pay to the county collector, prior to the issuance of any certificate of purchase, a fee of up to \$60 for each item purchased. ~~In counties of under 3,000,000 inhabitants, the county board may impose a fee of up to \$60, which shall be paid to the county collector, upon each person purchasing any property at a sale held under this Code, prior to the issuance of any certificate of purchase.~~ Each person purchasing any property at a sale held under this Code in a county with 3,000,000 or more inhabitants shall pay to the county collector, prior to the issuance of any certificate of purchase, a fee of \$100 for each item purchased. That amount shall be included in the price paid for the certificate of purchase and the amount required to redeem under Section 21-355.

All sums of money received under this Section shall be paid by the collector to the county treasurer of the county in which the property is situated for deposit into a special fund. It shall be the duty of the county treasurer, as trustee of the fund, to invest the principal and income of the fund from time to time, if not immediately required for payments under this Section, in investments as are authorized by Sections 3-10009

and 3-11002 of the Counties Code. The fund shall be held to pay interest and costs by the county treasurer as trustee of the fund. No payment shall be made from the fund except by order of the court declaring a sale in error under Section 21-310, 22-35, or 22-50 or by declaration of the county collector under subsection (c) of Section 21-310. Any moneys accumulated in the fund by the county treasurer in excess of (i) \$100,000 in counties with 250,000 or less inhabitants or (ii) \$500,000 in counties with more than 250,000 inhabitants shall be paid each year prior to the commencement of the annual tax sale, first to satisfy any existing unpaid judgments entered pursuant to Section 21-295, and any funds remaining thereafter shall be paid to the general fund of the county.

(Source: P.A. 94-362, eff. 7-29-05.)