

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 21-355, 22-15 and 22-20 as follows:

(35 ILCS 200/21-355)

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

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

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

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

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

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

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

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

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

(6) if the redemption occurs after 30 months from

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

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

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

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

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

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

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

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

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

of \$4 if a notice under Section 22-5 has been filed, which fee shall be posted to the tax judgment, sale, redemption, and forfeiture record, to be paid to the purchaser or his or her assignee; and (3) all costs paid to record a lis pendens notice in connection with filing a petition under this Code. The fees in (1) and (2) of this paragraph (h) shall be exempt from the posting requirements of Section 21-360. The costs incurred in causing notices to be served by a licensed or registered private detective under Section 22-15, may not exceed the amount that the sheriff would be authorized by law to charge if those notices had been served by the sheriff.

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

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

(k) All costs and expenses of receivership under Section 21-410, to the extent that these costs and expenses exceed any income from the property in question, if the costs and expenditures have been approved by the court appointing the receiver and a certified copy of the order or approval is filed and posted by the certificate holder with the county clerk. Only actual costs expended may be posted on the tax judgment, sale, redemption and forfeiture record.

(Source: P.A. 91-924, eff. 1-1-01.)

(35 ILCS 200/22-15)

Sec. 22-15. Service of notice. The purchaser or his or her assignee shall give the notice required by Section 22-10 by causing it to be published in a newspaper as set forth in Section 22-20. In addition, the notice shall be served by a sheriff (or if he or she is disqualified, by a coroner) of the county in which the property, or any part thereof, is located or, except in Cook County, by a person who is licensed or registered as a private detective under the Private Detective, Private Alarm, Private Security, and Locksmith Act of 2004 upon owners who reside on any part of the property sold by leaving a copy of the notice with those owners personally.

In counties of 3,000,000 or more inhabitants where a taxing district is a petitioner for tax deed pursuant to Section 21-90, in lieu of service by the sheriff or coroner the notice may be served by a special process server appointed by the circuit court as provided in this Section. The taxing district may move prior to filing one or more petitions for tax deed for appointment of such a special process server. The court, upon being satisfied that the person named in the motion is at least 18 years of age and is capable of serving notice as required under this Code, shall enter an order appointing such person as a special process server for a period of one year. The appointment may be renewed for successive periods of one year each by motion and order, and a copy of the original and any

subsequent order shall be filed in each tax deed case in which a notice is served by the appointed person. Delivery of the notice to and service of the notice by the special process server shall have the same force and effect as its delivery to and service by the sheriff or coroner.

The same form of notice shall also be served upon all other owners and parties interested in the property, if upon diligent inquiry they can be found in the county, and upon the occupants of the property in the following manner:

(a) as to individuals, by (1) leaving a copy of the notice with the person personally or (2) by leaving a copy at his or her usual place of residence with a person of the family, of the age of 13 years or more, and informing that person of its contents. The person making the service shall cause a copy of the notice to be sent by registered or certified mail, return receipt requested, to that party at his or her usual place of residence;

(b) as to public and private corporations, municipal, governmental and quasi-municipal corporations, partnerships, receivers and trustees of corporations, by leaving a copy of the notice with the person designated by the Civil Practice Law.

If the property sold has more than 4 dwellings or other rental units, and has a managing agent or party who collects rents, that person shall be deemed the occupant and shall be served with notice instead of the occupants of the individual

units. If the property has no dwellings or rental units, but economic or recreational activities are carried on therein, the person directing such activities shall be deemed the occupant. Holders of rights of entry and possibilities of reverter shall not be deemed parties interested in the property.

When a party interested in the property is a trustee, notice served upon the trustee shall be deemed to have been served upon any beneficiary or note holder thereunder unless the holder of the note is disclosed of record.

When a judgment is a lien upon the property sold, the holder of the lien shall be served with notice if the name of the judgment debtor as shown in the transcript, certified copy or memorandum of judgment filed of record is identical, as to given name and surname, with the name of the party interested as it appears of record.

If any owner or party interested, upon diligent inquiry and effort, cannot be found or served with notice in the county as provided in this Section, and the person in actual occupancy and possession is tenant to, or in possession under the owners or the parties interested in the property, then service of notice upon the tenant, occupant or person in possession shall be deemed service upon the owners or parties interested.

If any owner or party interested, upon diligent inquiry and effort cannot be found or served with notice in the county, then the person making the service shall cause a copy of the notice to be sent by registered or certified mail, return

receipt requested, to that party at his or her residence, if ascertainable.

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

(35 ILCS 200/22-20)

Sec. 22-20. Proof of service of notice; publication of notice. The sheriff or coroner serving notice under Section 22-15 shall endorse his or her return thereon and file it with the Clerk of the Circuit Court and it shall be a part of the court record. A private detective or a special process server appointed under Section 22-15 shall make his or her return by affidavit and shall file it with the Clerk of the Circuit Court, where it shall be a part of the court record. If a sheriff, private detective, special process server, or coroner to whom any notice is delivered for service, neglects or refuses to make the return, the purchaser or his or her assignee may petition the court to enter a rule requiring the sheriff, private detective, special process server, or coroner to make return of the notice on a day to be fixed by the court, or to show cause on that day why he or she should not be attached for contempt of the court. The purchaser or assignee shall cause a written notice of the rule to be served upon the sheriff, private detective, special process server, or coroner. If good and sufficient cause to excuse the sheriff, private detective, special process server, or coroner is not shown, the court shall adjudge him or her guilty of a contempt,

and shall proceed to punish him as in other cases of contempt.

If the property is located in a municipality in a county with less than 3,000,000 inhabitants, the purchaser or his or her assignee shall also publish a notice as to the owner or party interested, in some newspaper published in the municipality. If the property is not in a municipality in a county with less than 3,000,000 inhabitants, or if no newspaper is published therein, or if the property is in a county with 3,000,000 or more inhabitants, the notice shall be published in some newspaper in the county. If no newspaper is published in the county, then the notice shall be published in the newspaper that is published nearest the county seat of the county in which the property is located. If the owners and parties interested in the property upon diligent inquiry are unknown to the purchaser or his or her assignee, the publication as to such owner or party interested, may be made to unknown owners or parties interested. Any notice by publication given under this Section shall be given 3 times at any time after filing a petition for tax deed, but not less than 3 months nor more than 5 months prior to the expiration of the period of redemption. The publication shall contain (a) notice of the filing of the petition for tax deed, (b) the date on which the petitioner intends to make application for an order on the petition that a tax deed issue, (c) a description of the property, (d) the date upon which the property was sold, (e) the taxes or special assessments for which it was sold and (f) the date on which the

period of redemption will expire. The publication shall not include more than one property listed and sold in one description, except as provided in Section 21-90, and except that when more than one property is owned by one person, all of the parcels owned by that person may be included in one notice.

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