

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 21-260, 22-10, and 22-25 as follows:

6 (35 ILCS 200/21-260)

7 Sec. 21-260. Collector's scavenger sale. Upon the county
8 collector's application under Section 21-145, to be known as
9 the Scavenger Sale Application, the Court shall enter judgment
10 for the general taxes, special taxes, special assessments,
11 interest, penalties and costs as are included in the
12 advertisement and appear to be due thereon after allowing an
13 opportunity to object and a hearing upon the objections as
14 provided in Section 21-175, and order those properties sold by
15 the County Collector at public sale to the highest bidder for
16 cash, notwithstanding the bid may be less than the full amount
17 of taxes, special taxes, special assessments, interest,
18 penalties and costs for which judgment has been entered.

19 (a) Conducting the sale - Bidding. All properties shall be
20 offered for sale in consecutive order as they appear in the
21 delinquent list. The minimum bid for any property shall be
22 \$250 or one-half of the tax if the total liability is less than
23 \$500. The successful bidder shall immediately pay the amount

1 of minimum bid to the County Collector in cash, by certified or
2 cashier's check, by money order, or, if the successful bidder
3 is a governmental unit, by a check issued by that governmental
4 unit. If the bid exceeds the minimum bid, the successful
5 bidder shall pay the balance of the bid to the county collector
6 in cash, by certified or cashier's check, by money order, or,
7 if the successful bidder is a governmental unit, by a check
8 issued by that governmental unit by the close of the next
9 business day. If the minimum bid is not paid at the time of
10 sale or if the balance is not paid by the close of the next
11 business day, then the sale is void and the minimum bid, if
12 paid, is forfeited to the county general fund. In that event,
13 the property shall be reoffered for sale within 30 days of the
14 last offering of property in regular order. The collector
15 shall make available to the public a list of all properties to
16 be included in any reoffering due to the voiding of the
17 original sale. The collector is not required to serve or
18 publish any other notice of the reoffering of those
19 properties. In the event that any of the properties are not
20 sold upon reoffering, or are sold for less than the amount of
21 the original voided sale, the original bidder who failed to
22 pay the bid amount shall remain liable for the unpaid balance
23 of the bid in an action under Section 21-240. Liability shall
24 not be reduced where the bidder upon reoffering also fails to
25 pay the bid amount, and in that event both bidders shall remain
26 liable for the unpaid balance of their respective bids. A sale

1 of properties under this Section shall not be final until
2 confirmed by the court.

3 (b) Confirmation of sales. The county collector shall file
4 his or her report of sale in the court within 30 days of the
5 date of sale of each property. No notice of the county
6 collector's application to confirm the sales shall be required
7 except as prescribed by rule of the court. Upon confirmation,
8 except in cases where the sale becomes void under Section
9 22-85, or in cases where the order of confirmation is vacated
10 by the court, a sale under this Section shall extinguish the in
11 rem lien of the general taxes, special taxes and special
12 assessments for which judgment has been entered and a
13 redemption shall not revive the lien. Confirmation of the sale
14 shall in no event affect the owner's personal liability to pay
15 the taxes, interest and penalties as provided in this Code or
16 prevent institution of a proceeding under Section 21-440 to
17 collect any amount that may remain due after the sale.

18 (c) Issuance of tax sale certificates. Upon confirmation
19 of the sale the County Clerk and the County Collector shall
20 issue to the purchaser a certificate of purchase in the form
21 prescribed by Section 21-250 as near as may be. A certificate
22 of purchase shall not be issued to any person who is ineligible
23 to bid at the sale or to receive a certificate of purchase
24 under Section 21-265.

25 (d) Scavenger Tax Judgment, Sale and Redemption Record -
26 Sale of parcels not sold. The county collector shall prepare a

1 Scavenger Tax Judgment, Sale and Redemption Record. The county
2 clerk shall write or stamp on the scavenger tax judgment,
3 sale, forfeiture and redemption record opposite the
4 description of any property offered for sale and not sold, or
5 not confirmed for any reason, the words "offered but not
6 sold". The properties which are offered for sale under this
7 Section and not sold or not confirmed shall be offered for sale
8 annually thereafter in the manner provided in this Section
9 until sold, except in the case of mineral rights, which after
10 10 consecutive years of being offered for sale under this
11 Section and not sold or confirmed shall no longer be required
12 to be offered for sale. At any time between annual sales the
13 County Collector may advertise for sale any properties subject
14 to sale under judgments for sale previously entered under this
15 Section and not executed for any reason. The advertisement and
16 sale shall be regulated by the provisions of this Code as far
17 as applicable.

18 (e) Proceeding to tax deed. The owner of the certificate
19 of purchase shall give notice as required by Sections 22-5
20 through 22-30, and may extend the period of redemption as
21 provided by Section 21-385. At any time within 6 months prior
22 to expiration of the period of redemption from a sale under
23 this Code, the owner of a certificate of purchase may file a
24 petition and may obtain a tax deed under Sections 22-30
25 through 22-55. Within 30 days from filing of the petition, the
26 owner of a certificate must file with the county clerk the

1 names and addresses of the owners of the property and those
2 persons entitled to service of notice at their last known
3 addresses. The clerk shall mail notice within 30 days from the
4 date of the filing of addresses with the clerk. All
5 proceedings for the issuance of a tax deed and all tax deeds
6 for properties sold under this Section shall be subject to
7 Sections 22-30 through 22-55. Deeds issued under this Section
8 are subject to Section 22-70. This Section shall be liberally
9 construed so that the deeds provided for in this Section
10 convey merchantable title.

11 (f) Redemptions from scavenger sales. Redemptions may be
12 made from sales under this Section in the same manner and upon
13 the same terms and conditions as redemptions from sales made
14 under the County Collector's annual application for judgment
15 and order of sale, except that in lieu of penalty the person
16 redeeming shall pay interest as follows if the sale occurs
17 before September 9, 1993:

18 (1) If redeemed within the first 2 months from the
19 date of the sale, 3% per month or portion thereof upon the
20 amount for which the property was sold;

21 (2) If redeemed between 2 and 6 months from the date of
22 the sale, 12% of the amount for which the property was
23 sold;

24 (3) If redeemed between 6 and 12 months from the date
25 of the sale, 24% of the amount for which the property was
26 sold;

1 (4) If redeemed between 12 and 18 months from the date
2 of the sale, 36% of the amount for which the property was
3 sold;

4 (5) If redeemed between 18 and 24 months from the date
5 of the sale, 48% of the amount for which the property was
6 sold;

7 (6) If redeemed after 24 months from the date of sale,
8 the 48% herein provided together with interest at 6% per
9 year thereafter.

10 If the sale occurs on or after September 9, 1993, the
11 person redeeming shall pay interest on that part of the amount
12 for which the property was sold equal to or less than the full
13 amount of delinquent taxes, special assessments, penalties,
14 interest, and costs, included in the judgment and order of
15 sale as follows:

16 (1) If redeemed within the first 2 months from the
17 date of the sale, 3% per month upon the amount of taxes,
18 special assessments, penalties, interest, and costs due
19 for each of the first 2 months, or fraction thereof.

20 (2) If redeemed at any time between 2 and 6 months from
21 the date of the sale, 12% of the amount of taxes, special
22 assessments, penalties, interest, and costs due.

23 (3) If redeemed at any time between 6 and 12 months
24 from the date of the sale, 24% of the amount of taxes,
25 special assessments, penalties, interest, and costs due.

26 (4) If redeemed at any time between 12 and 18 months

1 from the date of the sale, 36% of the amount of taxes,
2 special assessments, penalties, interest, and costs due.

3 (5) If redeemed at any time between 18 and 24 months
4 from the date of the sale, 48% of the amount of taxes,
5 special assessments, penalties, interest, and costs due.

6 (6) If redeemed after 24 months from the date of sale,
7 the 48% provided for the 24 months together with interest
8 at 6% per annum thereafter on the amount of taxes, special
9 assessments, penalties, interest, and costs due.

10 The person redeeming shall not be required to pay any
11 interest on any part of the amount for which the property was
12 sold that exceeds the full amount of delinquent taxes, special
13 assessments, penalties, interest, and costs included in the
14 judgment and order of sale.

15 Notwithstanding any other provision of this Section,
16 except for owner-occupied single family residential units
17 which are condominium units, cooperative units or dwellings,
18 the amount required to be paid for redemption shall also
19 include an amount equal to all delinquent taxes on the
20 property which taxes were delinquent at the time of sale. The
21 delinquent taxes shall be apportioned by the county collector
22 among the taxing districts in which the property is situated
23 in accordance with law. In the event that all moneys received
24 from any sale held under this Section exceed an amount equal to
25 all delinquent taxes on the property sold, which taxes were
26 delinquent at the time of sale, together with all publication

1 and other costs associated with the sale, then, upon
2 redemption, the County Collector and the County Clerk shall
3 apply the excess amount to the cost of redemption.

4 (g) Bidding by county or other taxing districts. Any
5 taxing district may bid at a scavenger sale. The county board
6 of the county in which properties offered for sale under this
7 Section are located may bid as trustee for all taxing
8 districts having an interest in the taxes for the nonpayment
9 of which the parcels are offered. The County shall apply on the
10 bid the unpaid taxes due upon the property and no cash need be
11 paid. The County or other taxing district acquiring a tax sale
12 certificate shall take all steps necessary to acquire title to
13 the property and may manage and operate the property so
14 acquired.

15 When a county, or other taxing district within the county,
16 is a petitioner for a tax deed, no filing fee shall be required
17 on the petition. The county as a tax creditor and as trustee
18 for other tax creditors, or other taxing district within the
19 county shall not be required to allege and prove that all taxes
20 and special assessments which become due and payable after the
21 sale to the county have been paid. The county shall not be
22 required to pay the subsequently accruing taxes or special
23 assessments at any time. Upon the written request of the
24 county board or its designee, the county collector shall not
25 offer the property for sale at any tax sale subsequent to the
26 sale of the property to the county under this Section. The lien

1 of taxes and special assessments which become due and payable
2 after a sale to a county shall merge in the fee title of the
3 county, or other taxing district, on the issuance of a deed.
4 The County may sell the properties so acquired, or the
5 certificate of purchase thereto, and the proceeds of the sale
6 shall be distributed to the taxing districts in proportion to
7 their respective interests therein. The presiding officer of
8 the county board, with the advice and consent of the County
9 Board, may appoint some officer or person to attend scavenger
10 sales and bid on its behalf.

11 (h) Miscellaneous provisions. In the event that the tract
12 of land or lot sold at any such sale is not redeemed within the
13 time permitted by law and a tax deed is issued, all moneys that
14 may be received from the sale of properties in excess of the
15 delinquent taxes, together with all publication and other
16 costs associated with the sale, shall, upon petition of any
17 interested party to the court that issued the tax deed, be
18 distributed by the County Collector pursuant to order of the
19 court among the persons having legal or equitable interests in
20 the property according to the fair value of their interests in
21 the tract or lot. Section 21-415 does not apply to properties
22 sold under this Section. Appeals may be taken from the orders
23 and judgments entered under this Section as in other civil
24 cases. The remedy herein provided is in addition to other
25 remedies for the collection of delinquent taxes.

26 (i) The changes to this Section made by this amendatory

1 Act of the 95th General Assembly apply only to matters in which
2 a petition for tax deed is filed on or after the effective date
3 of this amendatory Act of the 95th General Assembly.

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

5 (35 ILCS 200/22-10)

6 Sec. 22-10. Notice of expiration of period of redemption.
7 A purchaser or assignee shall not be entitled to a tax deed to
8 the property sold unless, not less than 3 months nor more than
9 6 months prior to the expiration of the period of redemption,
10 he or she gives notice of the sale and the date of expiration
11 of the period of redemption to the owners, occupants, and
12 parties interested in the property, including any mortgagee of
13 record, as provided below. The clerk must mail notice in
14 accordance with provisions of subsection (e) of Section
15 21-260.

16 The Notice to be given to the parties shall be in at least
17 10 point type in the following form completely filled in:

18 TAX DEED NO. FILED

19 TAKE NOTICE

20 County of

21 Date Premises Sold

22 Certificate No.

23 Sold for General Taxes of (year)

24 Sold for Special Assessment of (Municipality)

25 and special assessment number

1 Warrant No. Inst. No.

2 THIS PROPERTY HAS BEEN SOLD FOR

3 DELINQUENT TAXES

4 Property located at

5 Legal Description or Property Index No.

6

7

8 This notice is to advise you that the above property has
9 been sold for delinquent taxes and that the period of
10 redemption from the sale will expire on

11

12 The amount to redeem is subject to increase at 6 month
13 intervals from the date of sale and may be further increased if
14 the purchaser at the tax sale or his or her assignee pays any
15 subsequently accruing taxes or special assessments to redeem
16 the property from subsequent forfeitures or tax sales. Check
17 with the county clerk as to the exact amount you owe before
18 redeeming.

19 This notice is also to advise you that a petition has been
20 filed for a tax deed which will transfer title and the right to
21 possession of this property if redemption is not made on or
22 before

23 This matter is set for hearing in the Circuit Court of this
24 county in, Illinois on

25 You may be present at this hearing but your right to redeem
26 will already have expired at that time.

1 the purchaser or his or her assignee shall prepare and deliver
2 to the clerk of the Circuit Court of the county in which the
3 property is located, the notice provided for in this Section,
4 together with the statutory costs for mailing the notice by
5 certified mail, return receipt requested, as provided in
6 subsection (e) of Section 21-260. The form of notice to be
7 mailed by the clerk shall be identical in form to that provided
8 by Section 22-10 for service upon owners residing upon the
9 property sold, except that it shall bear the signature of the
10 clerk instead of the name of the purchaser or assignee and
11 shall designate the parties to whom it is to be mailed. The
12 clerk may furnish the form. The clerk shall promptly mail the
13 notices delivered to him or her by certified mail, return
14 receipt requested. The certificate of the clerk that he or she
15 has mailed the notices, together with the return receipts,
16 shall be filed in and made a part of the court record. The
17 notices shall be mailed to the owners of the property at their
18 last known addresses, and to those persons who are entitled to
19 service of notice as occupants.

20 The changes to this Section made by this amendatory Act of
21 the 97th General Assembly shall be construed as being
22 declaratory of existing law and not as a new enactment.

23 (Source: P.A. 97-557, eff. 7-1-12.)