

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, or by electronic
16 automated sale if the collector chooses to conduct an
17 electronic automated sale pursuant to Section 21-261, to the
18 highest bidder for cash, notwithstanding the bid may be less
19 than the full amount of taxes, special taxes, special
20 assessments, interest, penalties and costs for which judgment
21 has been entered.

22 (a) Conducting the sale; bidding sale ~~sale~~ ~~Bidding~~. All
23 properties shall be offered for sale in consecutive order as

1 they appear in the delinquent list. The minimum bid for any
2 property shall be \$250 or one-half of the tax if the total
3 liability is less than \$500. For in-person scavenger sales,
4 the successful bidder shall pay the amount of the minimum bid
5 to the County Collector by the end of the business day on which
6 the bid was placed. That amount shall be paid in cash, by
7 certified or cashier's check, by money order, or, if the
8 successful bidder is a governmental unit, by a check issued by
9 that governmental unit. For electronic automated scavenger
10 sales, the successful bidder shall pay the minimum bid amount
11 by the close of the business day on which the bid was placed.
12 That amount shall be paid online via ACH debit or by the
13 electronic payment method required by the county collector.
14 For in-person scavenger sales, if the bid exceeds the minimum
15 bid, the successful bidder shall pay the balance of the bid to
16 the county collector in cash, by certified or cashier's check,
17 by money order, or, if the successful bidder is a governmental
18 unit, by a check issued by that governmental unit by the close
19 of the next business day. For electronic automated scavenger
20 sales, the successful bidder shall pay, by the close of the
21 next business day, the balance of the bid online via ACH debit
22 or by the electronic payment method required by the county
23 collector. If the minimum bid is not paid at the time of sale
24 or if the balance is not paid by the close of the next business
25 day, then the sale is void and the minimum bid, if paid, is
26 forfeited to the county general fund. In that event, the

1 property shall be reoffered for sale within 30 days of the last
2 offering of property in regular order. The collector shall
3 make available to the public a list of all properties to be
4 included in any reoffering due to the voiding of the original
5 sale. The collector is not required to serve or publish any
6 other notice of the reoffering of those properties. In the
7 event that any of the properties are not sold upon reoffering,
8 or are sold for less than the amount of the original voided
9 sale, the original bidder who failed to pay the bid amount
10 shall remain liable for the unpaid balance of the bid in an
11 action under Section 21-240. Liability shall not be reduced
12 where the bidder upon reoffering also fails to pay the bid
13 amount, and in that event both bidders shall remain liable for
14 the unpaid balance of their respective bids. A sale of
15 properties under this Section shall not be final until
16 confirmed by the court.

17 (b) Confirmation of sales. The county collector shall file
18 his or her report of sale in the court within 30 days of the
19 date of sale of each property. No notice of the county
20 collector's application to confirm the sales shall be required
21 except as prescribed by rule of the court. Upon confirmation,
22 except in cases where the sale becomes void under Section
23 22-85, or in cases where the order of confirmation is vacated
24 by the court, a sale under this Section shall extinguish the in
25 rem lien of the general taxes, special taxes and special
26 assessments for which judgment has been entered and a

1 redemption shall not revive the lien. Confirmation of the sale
2 shall in no event affect the owner's personal liability to pay
3 the taxes, interest and penalties as provided in this Code or
4 prevent institution of a proceeding under Section 21-440 to
5 collect any amount that may remain due after the sale.

6 (c) Issuance of tax sale certificates. Upon confirmation
7 of the sale, the County Clerk and the County Collector shall
8 issue to the purchaser a certificate of purchase in the form
9 prescribed by Section 21-250 as near as may be. A certificate
10 of purchase shall not be issued to any person who is ineligible
11 to bid at the sale or to receive a certificate of purchase
12 under Section 21-265.

13 (d) Scavenger Tax Judgment, Sale and Redemption Record;
14 sale Record ~~— Sale~~ of parcels not sold. The county collector
15 shall prepare a Scavenger Tax Judgment, Sale and Redemption
16 Record. The county clerk shall write or stamp on the scavenger
17 tax judgment, sale, forfeiture and redemption record opposite
18 the description of any property offered for sale and not sold,
19 or not confirmed for any reason, the words "offered but not
20 sold". The properties which are offered for sale under this
21 Section and not sold or not confirmed shall be offered for sale
22 annually thereafter in the manner provided in this Section
23 until sold, except in the case of mineral rights, which after
24 10 consecutive years of being offered for sale under this
25 Section and not sold or confirmed shall no longer be required
26 to be offered for sale. At any time between annual sales the

1 County Collector may advertise for sale any properties subject
2 to sale under judgments for sale previously entered under this
3 Section and not executed for any reason. The advertisement and
4 sale shall be regulated by the provisions of this Code as far
5 as applicable.

6 (e) Proceeding to tax deed. The owner of the certificate
7 of purchase shall give notice as required by Sections 22-5
8 through 22-30, and may extend the period of redemption as
9 provided by Section 21-385. At any time within 6 months prior
10 to expiration of the period of redemption from a sale under
11 this Code, the owner of a certificate of purchase may file a
12 petition and may obtain a tax deed under Sections 22-30
13 through 22-55. ~~Within 30 days from filing of the petition, the~~
14 ~~owner of a certificate must file with the county clerk the~~
15 ~~names and addresses of the owners of the property and those~~
16 ~~persons entitled to service of notice at their last known~~
17 ~~addresses. The clerk shall mail notice within 30 days from the~~
18 ~~date of the filing of addresses with the clerk.~~ All
19 proceedings for the issuance of a tax deed and all tax deeds
20 for properties sold under this Section shall be subject to
21 Sections 22-30 through 22-55. Deeds issued under this Section
22 are subject to Section 22-70. This Section shall be liberally
23 construed so that the deeds provided for in this Section
24 convey merchantable title.

25 (f) Redemptions from scavenger sales. Redemptions may be
26 made from sales under this Section in the same manner and upon

1 the same terms and conditions as redemptions from sales made
2 under the County Collector's annual application for judgment
3 and order of sale, except that in lieu of penalty the person
4 redeeming shall pay interest as follows if the sale occurs
5 before September 9, 1993:

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

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

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

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

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

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

24 If the sale occurs on or after September 9, 1993, the
25 person redeeming shall pay interest on that part of the amount
26 for which the property was sold equal to or less than the full

1 amount of delinquent taxes, special assessments, penalties,
2 interest, and costs, included in the judgment and order of
3 sale as follows:

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

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

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

14 (4) If redeemed at any time between 12 and 18 months
15 from the date of the sale, 36% of the amount of taxes,
16 special assessments, penalties, interest, and costs due.

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

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

24 The person redeeming shall not be required to pay any
25 interest on any part of the amount for which the property was
26 sold that exceeds the full amount of delinquent taxes, special

1 assessments, penalties, interest, and costs included in the
2 judgment and order of sale.

3 Notwithstanding any other provision of this Section,
4 except for owner-occupied single family residential units
5 which are condominium units, cooperative units or dwellings,
6 the amount required to be paid for redemption shall also
7 include an amount equal to all delinquent taxes on the
8 property which taxes were delinquent at the time of sale. The
9 delinquent taxes shall be apportioned by the county collector
10 among the taxing districts in which the property is situated
11 in accordance with law. In the event that all moneys received
12 from any sale held under this Section exceed an amount equal to
13 all delinquent taxes on the property sold, which taxes were
14 delinquent at the time of sale, together with all publication
15 and other costs associated with the sale, then, upon
16 redemption, the County Collector and the County Clerk shall
17 apply the excess amount to the cost of redemption.

18 (g) Bidding by county or other taxing districts. Any
19 taxing district may bid at a scavenger sale. The county board
20 of the county in which properties offered for sale under this
21 Section are located may bid as trustee for all taxing
22 districts having an interest in the taxes for the nonpayment
23 of which the parcels are offered. The County shall apply on the
24 bid the unpaid taxes due upon the property and no cash need be
25 paid. The County or other taxing district acquiring a tax sale
26 certificate shall take all steps necessary to acquire title to

1 the property and may manage and operate the property so
2 acquired.

3 When a county, or other taxing district within the county,
4 is a petitioner for a tax deed, no filing fee shall be required
5 on the petition. The county as a tax creditor and as trustee
6 for other tax creditors, or other taxing district within the
7 county shall not be required to allege and prove that all taxes
8 and special assessments which become due and payable after the
9 sale to the county have been paid. The county shall not be
10 required to pay the subsequently accruing taxes or special
11 assessments at any time. Upon the written request of the
12 county board or its designee, the county collector shall not
13 offer the property for sale at any tax sale subsequent to the
14 sale of the property to the county under this Section. The lien
15 of taxes and special assessments which become due and payable
16 after a sale to a county shall merge in the fee title of the
17 county, or other taxing district, on the issuance of a deed.
18 The County may sell the properties so acquired, or the
19 certificate of purchase thereto, and the proceeds of the sale
20 shall be distributed to the taxing districts in proportion to
21 their respective interests therein. The presiding officer of
22 the county board, with the advice and consent of the County
23 Board, may appoint some officer or person to attend scavenger
24 sales and bid on its behalf.

25 (h) Miscellaneous provisions. In the event that the tract
26 of land or lot sold at any such sale is not redeemed within the

1 time permitted by law and a tax deed is issued, all moneys that
2 may be received from the sale of properties in excess of the
3 delinquent taxes, together with all publication and other
4 costs associated with the sale, shall, upon petition of any
5 interested party to the court that issued the tax deed, be
6 distributed by the County Collector pursuant to order of the
7 court among the persons having legal or equitable interests in
8 the property according to the fair value of their interests in
9 the tract or lot. Section 21-415 does not apply to properties
10 sold under this Section. Appeals may be taken from the orders
11 and judgments entered under this Section as in other civil
12 cases. The remedy herein provided is in addition to other
13 remedies for the collection of delinquent taxes.

14 (i) The changes to this Section made by Public Act 95-477
15 ~~this amendatory Act of the 95th General Assembly~~ apply only to
16 matters in which a petition for tax deed is filed on or after
17 June 1, 2008 (the effective date of Public Act 95-477) ~~this~~
18 ~~amendatory Act of the 95th General Assembly.~~

19 (j) The changes to this Section made by this amendatory
20 Act of the 102nd General Assembly apply to matters in which a
21 petition for tax deed is filed on or after the effective date
22 of this amendatory Act of the 102nd General Assembly. Failure
23 of any party or any public official to comply with the changes
24 made to this Section by Public Act 102-528 does not invalidate
25 any tax deed issued prior to the effective date of this
26 amendatory Act of the 102nd General Assembly.

1 (Source: P.A. 102-519, eff. 8-20-21; 102-528, eff. 1-1-22;
2 revised 10-18-21.)

3 (35 ILCS 200/22-10)

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

14 The Notice to be given to the parties shall be in at least
15 10 point type in the following form completely filled in:

16 TAX DEED NO. FILED

17 TAKE NOTICE

18 County of

19 Date Premises Sold

20 Certificate No.

21 Sold for General Taxes of (year)

22 Sold for Special Assessment of (Municipality)
23 and special assessment number

24 Warrant No. Inst. No.

25 THIS PROPERTY HAS BEEN SOLD FOR

DELINQUENT TAXES

Property located at

Legal Description or Property Index No.

.....

.....

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

.....

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

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

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

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

YOU ARE URGED TO REDEEM IMMEDIATELY

TO PREVENT LOSS OF PROPERTY

1 Redemption can be made at any time on or before by
 2 applying to the County Clerk of, County, Illinois at the
 3 Office of the County Clerk in, Illinois.

4 For further information contact the County Clerk

5 ADDRESS:.....

6 TELEPHONE:.....

7
 8

Purchaser or Assignee.

9 Dated (insert date).

10 In counties with 3,000,000 or more inhabitants, the notice
 11 shall also state the address, room number and time at which the
 12 matter is set for hearing.

13 The changes to this Section made by Public Act 97-557 ~~this~~
 14 ~~amendatory Act of the 97th General Assembly~~ apply only to
 15 matters in which a petition for tax deed is filed on or after
 16 July 1, 2012 (the effective date of Public Act 97-557) ~~this~~
 17 ~~amendatory Act of the 97th General Assembly~~.

18 The changes to this Section made by this amendatory Act of
 19 the 102nd General Assembly apply to matters in which a
 20 petition for tax deed is filed on or after the effective date
 21 of this amendatory Act of the 102nd General Assembly. Failure
 22 of any party or any public official to comply with the changes
 23 made to this Section by Public Act 102-528 does not invalidate
 24 any tax deed issued prior to the effective date of this

1 amendatory Act of the 102nd General Assembly.

2 (Source: P.A. 102-528, eff. 1-1-22; revised 12-7-21.)

3 (35 ILCS 200/22-25)

4 Sec. 22-25. Mailed notice. In addition to the notice
5 required to be served not less than 3 months nor more than 6
6 months prior to the expiration of the period of redemption,
7 the purchaser or his or her assignee shall prepare and deliver
8 to the clerk of the Circuit Court of the county in which the
9 property is located, not more than 6 months and not less than
10 111 days prior to the expiration of the period of redemption,
11 the notice provided for in this Section, together with the
12 statutory costs for mailing the notice by certified mail,
13 return receipt requested, ~~as provided in subsection (c) of~~
14 ~~Section 21-260~~. The form of notice to be mailed by the clerk
15 shall be identical in form to that provided by Section 22-10
16 for service upon owners residing upon the property sold,
17 except that it shall bear the signature of the clerk instead of
18 the name of the purchaser or assignee and shall designate the
19 parties to whom it is to be mailed. The clerk may furnish the
20 form. The clerk shall ~~promptly~~ mail the notices delivered to
21 him or her by certified mail, return receipt requested, not
22 less than 3 months prior to the expiration of the period of
23 redemption. The certificate of the clerk that he or she has
24 mailed the notices, together with the return receipts, shall
25 be filed in and made a part of the court record. The notices

1 shall be mailed to the owners of the property at their last
2 known addresses, and to those persons who are entitled to
3 service of notice as occupants.

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

7 The changes to this Section made by this amendatory Act of
8 the 102nd General Assembly apply to matters in which a
9 petition for tax deed is filed on or after the effective date
10 of this amendatory Act of the 102nd General Assembly. Failure
11 of any party or any public official to comply with the changes
12 made to this Section by Public Act 102-528 does not invalidate
13 any tax deed issued prior to the effective date of this
14 amendatory Act of the 102nd General Assembly.

15 (Source: P.A. 102-528, eff. 1-1-22.)

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