



Rep. Kam Buckner

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10300SB1675ham001

LRB103 28658 JDS 61179 a

1 AMENDMENT TO SENATE BILL 1675

2 AMENDMENT NO. _____. Amend Senate Bill 1675 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 9-260, 18-250, 21-15, 21-25, 21-45, 21-90, 21-118,
6 21-145, 21-225, 21-235, 21-240, 21-250, 21-310, 21-315,
7 21-330, 21-350, 21-355, 21-370, 21-385, 21-400, 21-405,
8 21-430, 22-5, 22-10, 22-15, 22-25, 22-30, 22-35, 22-40, and
9 22-60 as follows:

10 (35 ILCS 200/9-260)

11 Sec. 9-260. Assessment of omitted property; counties of
12 3,000,000 or more.

13 (a) After signing the affidavit, the county assessor shall
14 have power, when directed by the board of appeals (until the
15 first Monday in December 1998 and the board of review
16 beginning the first Monday in December 1998 and thereafter),

1 or on his or her own initiative, subject to the limitations of
2 Sections 9-265 and 9-270, to assess properties which may have
3 been omitted from assessments for the current year and not
4 more than 3 years prior to the current year for which the
5 property was liable to be taxed, and for which the tax has not
6 been paid, but only on notice and an opportunity to be heard in
7 the manner and form required by law, and shall enter the
8 assessments upon the assessment books. Any notice shall
9 include (i) a request that a person receiving the notice who is
10 not the current taxpayer contact the office of the county
11 assessor and explain that the person is not the current
12 taxpayer, which contact may be made on the telephone, in
13 writing, or in person upon receipt of the notice, and (ii) the
14 name, address, and telephone number of the appropriate
15 personnel in the office of the county assessor to whom the
16 response should be made. Any time period for the review of an
17 omitted assessment included in the notice shall be consistent
18 with the time period established by the assessor in accordance
19 with subsection (a) of Section 12-55. No charge for tax of
20 previous years shall be made against any property if (1) the
21 assessor failed to notify the board of review of the omitted
22 assessment in accordance with subsection (a-1) of this
23 Section; (2) the property was last assessed as unimproved, the
24 owner of such property gave notice of subsequent improvements
25 and requested a reassessment as required by Section 9-180, and
26 reassessment of the property was not made within the 16-month

1 ~~16-month~~ period immediately following the receipt of that
2 notice; (3) the owner of the property gave notice as required
3 by Section 9-265; (4) the assessor received a building permit
4 for the property evidencing that new construction had occurred
5 or was occurring on the property but failed to list the
6 improvement on the tax rolls; (5) the assessor received a plat
7 map, plat of survey, ALTA survey, mortgage survey, or other
8 similar document containing the omitted property but failed to
9 list the improvement on the tax rolls; (6) the assessor
10 received a real estate transfer declaration indicating a sale
11 from an exempt property owner to a non-exempt property owner
12 but failed to list the property on the tax rolls; or (7) the
13 property was the subject of an assessment appeal before the
14 assessor or the board of review that had included the intended
15 omitted property as part of the assessment appeal and provided
16 evidence of its market value.

17 (a-1) After providing notice and an opportunity to be
18 heard as required by subsection (a) of this Section, the
19 assessor shall render a decision on the omitted assessment,
20 whether or not the omitted assessment was contested, and shall
21 mail a notice of the decision to the taxpayer of record or to
22 the party that contested the omitted assessment. The notice of
23 decision shall contain a statement that the decision may be
24 appealed to the board of review. The decision and all evidence
25 used in the decision shall be transmitted by the assessor to
26 the board of review on or before the dates specified in

1 accordance with Section 16-110.

2 (b) Any taxes based on the omitted assessment of a
3 property pursuant to Sections 9-260 through 9-270 and Sections
4 16-135 and 16-140 shall be prepared and mailed at the same time
5 as the estimated first installment property tax bill for the
6 preceding year (as described in Section 21-30) is prepared and
7 mailed. The omitted assessment tax bill is not due until the
8 date on which the second installment property tax bill for the
9 preceding year becomes due. The omitted assessment tax bill
10 shall be deemed delinquent and shall bear interest beginning
11 on the day after the due date of the second installment (as
12 described in Section 21-25). In counties with 3,000,000 or
13 more inhabitants, any ~~Any~~ taxes for omitted assessments for a
14 tax year before tax year 2023 that are deemed delinquent after
15 the due date of the second installment tax bill shall bear
16 interest at the rate of 1.5% per month, or portion thereof,
17 until paid or forfeited (as described in Section 21-25). In
18 counties with 3,000,000 or more inhabitants, any taxes for
19 omitted assessments for tax year 2023 or thereafter that are
20 deemed delinquent after the due date of the second installment
21 tax bill shall bear interest at the rate of 0.75% per month, or
22 portion thereof, until paid or forfeited (as described in
23 Section 21-25).

24 (c) The assessor shall have no power to change the
25 assessment or alter the assessment books in any other manner
26 or for any other purpose so as to change or affect the taxes in

1 that year, except as ordered by the board of appeals (until the
2 first Monday in December 1998 and the board of review
3 beginning the first Monday in December 1998 and thereafter).
4 The county assessor shall make all changes and corrections
5 ordered by the board of appeals (until the first Monday in
6 December 1998 and the board of review beginning the first
7 Monday in December 1998 and thereafter). The county assessor
8 may for the purpose of revision by the board of appeals (until
9 the first Monday in December 1998 and the board of review
10 beginning the first Monday in December 1998 and thereafter)
11 certify the assessment books for any town or taxing district
12 after or when such books are completed.

13 (Source: P.A. 96-1553, eff. 3-10-11.)

14 (35 ILCS 200/18-250)

15 Sec. 18-250. Additions to forfeited taxes and unpaid
16 special assessments; fee for estimate.

17 (a) When any property has been forfeited for taxes or
18 special assessments, the clerk shall compute the amount of
19 back taxes and special assessments, interest, statutory costs,
20 and printer's fees remaining due, with one year's interest on
21 all taxes forfeited, and enter them upon the collector's books
22 as separate items. Except as otherwise provided in Section
23 21-375, the aggregate so computed shall be collected in the
24 same manner as the taxes on other property for that year. The
25 county clerk shall examine the forfeitures, and strike all

1 errors and make corrections as necessary. For counties with
2 fewer than 3,000,000 inhabitants, interest ~~Interest~~ added to
3 forfeitures under this Section shall be at the rate of 12% per
4 year. For counties with 3,000,000 or more inhabitants,
5 interest added to forfeitures under this Section shall accrue
6 at the rate of (i) 12% per year if the forfeiture is for a tax
7 year before tax year 2023 or (ii) 0.75% per month, or portion
8 thereof, if the forfeiture is for tax year 2023 or any tax year
9 thereafter.

10 (b) In counties with 3,000,000 or more inhabitants, taxes
11 first extended for prior years, or previously extended for
12 prior years for which application for judgment and order of
13 sale is not already pending, shall be added to the tax of the
14 current year, with interest and costs as provided by law.
15 Forfeitures shall not be so added, but they shall remain a lien
16 on the property upon which they were charged until paid or sold
17 as provided by law. There shall be added to such forfeitures
18 annually the same interest as would be added if forfeited
19 annually, until paid or sold, and the addition of each year's
20 interest shall be considered a separate forfeiture.
21 Forfeitures may be redeemed in the manner provided in Section
22 21-370 or 21-375. Taxes and special assessments for which
23 application for judgment and order of sale is pending, or
24 entered but not enforced for any reason, shall not be added to
25 the tax for the current year. However, if the taxes and special
26 assessments remain unpaid, the property, shall be advertised

1 and sold under judgments and orders of sale to be entered in
2 pending applications, or already entered in prior
3 applications, including judgments and orders of sale under
4 which the purchaser fails to complete his or her purchase.

5 (c) In counties with 3,000,000 or more inhabitants, on or
6 before January 1, 2001 and during each year thereafter, the
7 county clerk shall compute the amount of taxes on each
8 property that remain due or forfeited for any year prior to the
9 current year and have not become subject to Sections 20-180
10 through 20-190, and the clerk shall enter the same upon the
11 collector's warrant books of the current and all following
12 years as separate items in a suitable column. The county clerk
13 shall examine the collector's warrant books and the Tax
14 Judgment, Sale, Redemption and Forfeiture records for the
15 appropriate years and may take any other actions as the clerk
16 finds to be necessary or convenient in order to comply with
17 this subsection. On and after January 1, 2001, any taxes for
18 any year remaining due or forfeited against real property in
19 such county not entered on the current collector's warrant
20 books shall be deemed uncollectible and void, but shall not be
21 subject to the posting or other requirements of Sections
22 20-180 through 20-190.

23 (d) In counties with 100,000 or more inhabitants, the
24 county clerk shall, when making the annual collector's books,
25 in a suitable column, insert and designate previous
26 forfeitures of general taxes by the word "forfeiture", to be

1 stamped opposite each property forfeited at the last previous
2 tax sale for general taxes and not redeemed or purchased
3 previous to the completion of the collector's books. The
4 collectors of general taxes shall stamp upon all bills
5 rendered and receipts given the information on the collector's
6 books regarding forfeiture of general taxes, and the stamped
7 notation shall also refer the recipient to the county clerk
8 for full information. The county clerk shall be allowed to
9 collect from the person requesting an estimate of costs of
10 redemption of a forfeited property, the fee provided by law.

11 (Source: P.A. 91-668, eff. 12-22-99.)

12 (35 ILCS 200/21-15)

13 Sec. 21-15. General tax due dates; default by mortgage
14 lender. Except as otherwise provided in this Section or
15 Section 21-40, all property upon which the first installment
16 of taxes remains unpaid on the later of (i) June 1 or (ii) the
17 day after the date specified on the real estate tax bill as the
18 first installment due date annually shall be deemed delinquent
19 and shall bear interest after that date. For property located
20 in a county with fewer than 3,000,000 inhabitants, the unpaid
21 taxes shall bear interest at the rate of 1 1/2% per month or
22 portion thereof. For property located in a county with
23 3,000,000 or more inhabitants, the unpaid taxes shall bear
24 interest at the rate of (i) 1.5% per month, or portion thereof,
25 if the unpaid taxes are for a tax year before 2023 or (ii)

1 0.75% per month, or portion thereof, if the unpaid taxes are
2 for tax year 2023 or any tax year thereafter. Except as
3 otherwise provided in this Section or Section 21-40, all
4 property upon which the second installment of taxes remains
5 due and unpaid on the later of (i) September 1 or (ii) the day
6 after the date specified on the real estate tax bill as the
7 second installment due date, annually, shall be deemed
8 delinquent and shall bear interest after that date at the same
9 interest rate. Notwithstanding any other provision of law, in
10 counties with fewer than 3,000,000 inhabitants, if a taxpayer
11 owes an arrearage of taxes due to an administrative error, and
12 if the county collector sends a separate bill for that
13 arrearage as provided in Section 14-41, then any part of the
14 arrearage of taxes that remains unpaid on the day after the due
15 date specified on that tax bill shall be deemed delinquent and
16 shall bear interest after that date at the rate of 1 1/2% per
17 month or portion thereof. Notwithstanding any other provision
18 of law, in counties with 3,000,000 or more inhabitants, if a
19 taxpayer owes an arrearage of taxes due to an administrative
20 error, and if the county collector sends a separate bill for
21 that arrearage as provided in Section 14-41, then any part of
22 the arrearage of taxes that remains unpaid on the day after the
23 due date specified on that tax bill shall be deemed delinquent
24 and shall bear interest after that date at the rate of (i) 1
25 1/2% per month, or portion thereof, if the arrearage is for a
26 tax year before tax year 2023 or (ii) 0.75% per month, or

1 portion thereof, if the arrearage is for tax year 2023 or any
2 tax year thereafter. All interest collected shall be paid into
3 the general fund of the county. Payment received by mail and
4 postmarked on or before the required due date is not
5 delinquent.

6 Property not subject to the interest charge in Section
7 9-260 or Section 9-265 shall also not be subject to the
8 interest charge imposed by this Section until such time as the
9 owner of the property receives actual notice of and is billed
10 for the principal amount of back taxes due and owing.

11 If an Illinois resident who is a member of the Illinois
12 National Guard or a reserve component of the armed forces of
13 the United States and who has an ownership interest in
14 property taxed under this Act is called to active duty for
15 deployment outside the continental United States and is on
16 active duty on the due date of any installment of taxes due
17 under this Act, he or she shall not be deemed delinquent in the
18 payment of the installment and no interest shall accrue or be
19 charged as a penalty on the installment until 180 days after
20 that member returns from active duty. To be deemed not
21 delinquent in the payment of an installment of taxes and any
22 interest on that installment, the reservist or guardsperson
23 must make a reasonable effort to notify the county clerk and
24 the county collector of his or her activation to active duty
25 and must notify the county clerk and the county collector
26 within 180 days after his or her deactivation and provide

1 verification of the date of his or her deactivation. An
2 installment of property taxes on the property of any reservist
3 or guardsperson who fails to provide timely notice and
4 verification of deactivation to the county clerk is subject to
5 interest and penalties as delinquent taxes under this Code
6 from the date of deactivation.

7 Notwithstanding any other provision of law, when any
8 unpaid taxes become delinquent under this Section through the
9 fault of the mortgage lender, (i) the interest assessed under
10 this Section for delinquent taxes shall be charged against the
11 mortgage lender and not the mortgagor and (ii) the mortgage
12 lender shall pay the taxes, redeem the property and take all
13 necessary steps to remove any liens accruing against the
14 property because of the delinquency. In the event that more
15 than one entity meets the definition of mortgage lender with
16 respect to any mortgage, the interest shall be assessed
17 against the mortgage lender responsible for servicing the
18 mortgage. Unpaid taxes shall be deemed delinquent through the
19 fault of the mortgage lender only if: (a) the mortgage lender
20 has received all payments due the mortgage lender for the
21 property being taxed under the written terms of the mortgage
22 or promissory note secured by the mortgage, (b) the mortgage
23 lender holds funds in escrow to pay the taxes, and (c) the
24 funds are sufficient to pay the taxes after deducting all
25 amounts reasonably anticipated to become due for all hazard
26 insurance premiums and mortgage insurance premiums and any

1 other assessments to be paid from the escrow under the terms of
2 the mortgage. For purposes of this Section, an amount is
3 reasonably anticipated to become due if it is payable within
4 12 months from the time of determining the sufficiency of
5 funds held in escrow. Unpaid taxes shall not be deemed
6 delinquent through the fault of the mortgage lender if the
7 mortgage lender was directed in writing by the mortgagor not
8 to pay the property taxes, or if the failure to pay the taxes
9 when due resulted from inadequate or inaccurate parcel
10 information provided by the mortgagor, a title or abstract
11 company, or by the agency or unit of government assessing the
12 tax.

13 (Source: P.A. 97-944, eff. 8-10-12; 98-286, eff. 1-1-14.)

14 (35 ILCS 200/21-25)

15 Sec. 21-25. Due dates; accelerated billing in counties of
16 3,000,000 or more. Except as hereinafter provided and as
17 provided in Section 21-40, in counties with 3,000,000 or more
18 inhabitants in which the accelerated method of billing and
19 paying taxes provided for in Section 21-30 is in effect, the
20 estimated first installment of unpaid taxes shall be deemed
21 delinquent and shall bear interest after March 1 and until
22 paid or forfeited at the rate of (i) 1 1/2% per month or
23 portion thereof if the unpaid taxes are for a tax year before
24 2023 or (ii) 0.75% per month, or portion thereof, if the unpaid
25 taxes are for tax year 2023 or any tax year thereafter ~~until~~

1 ~~paid or forfeited.~~ For tax year 2010, the estimated first
2 installment of unpaid taxes shall be deemed delinquent and
3 shall bear interest after April 1 at the rate of 1.5% per month
4 or portion thereof until paid or forfeited. For tax year 2022,
5 the estimated first installment of unpaid taxes shall be
6 deemed delinquent and shall bear interest after April 1, 2023
7 at the rate of 1.5% per month or portion thereof until paid or
8 forfeited. For all tax years, the second installment of unpaid
9 taxes shall be deemed delinquent and shall bear interest after
10 August 1 annually at the same interest rate until paid or
11 forfeited. Notwithstanding any other provision of law, if a
12 taxpayer owes an arrearage of taxes due to an administrative
13 error, and if the county collector sends a separate bill for
14 that arrearage as provided in Section 14-41, then any part of
15 the arrearage of taxes that remains unpaid on the day after the
16 due date specified on that tax bill shall be deemed delinquent
17 and shall bear interest after that date at the rate of (i) 1
18 1/2% per month, or portion thereof, if the unpaid taxes are for
19 a tax year before 2023 or (ii) 0.75% per month, or portion
20 thereof, if the unpaid taxes are for tax year 2023 or any tax
21 year thereafter.

22 If the county board elects by ordinance adopted prior to
23 July 1 of a levy year to provide for taxes to be paid in 4
24 installments, each installment for that levy year and each
25 subsequent year shall be deemed delinquent and shall begin to
26 bear interest 30 days after the date specified by the

1 ordinance for mailing bills, at the rate of 1 1/2% per month,
2 or portion thereof, until paid or forfeited. If the unpaid
3 taxes are for a tax year before 2023, then interest shall
4 accrue at the rate of 1.5% per month, or portion thereof, until
5 paid or forfeited. If the unpaid taxes are for tax year 2023 or
6 any tax year thereafter, then interest shall accrue at the
7 rate of 0.75% per month, or portion thereof, until paid or
8 forfeited.

9 Payment received by mail and postmarked on or before the
10 required due date is not delinquent.

11 Taxes levied on homestead property in which a member of
12 the National Guard or reserves of the armed forces of the
13 United States who was called to active duty on or after August
14 1, 1990, and who has an ownership interest, shall not be deemed
15 delinquent and no interest shall accrue or be charged as a
16 penalty on such taxes due and payable in 1991 or 1992 until one
17 year after that member returns to civilian status.

18 If an Illinois resident who is a member of the Illinois
19 National Guard or a reserve component of the armed forces of
20 the United States and who has an ownership interest in
21 property taxed under this Act is called to active duty for
22 deployment outside the continental United States and is on
23 active duty on the due date of any installment of taxes due
24 under this Act, he or she shall not be deemed delinquent in the
25 payment of the installment and no interest shall accrue or be
26 charged as a penalty on the installment until 180 days after

1 that member returns to civilian status. To be deemed not
2 delinquent in the payment of an installment of taxes and any
3 interest on that installment, the reservist or guardsperson
4 must make a reasonable effort to notify the county clerk and
5 the county collector of his or her activation to active duty
6 and must notify the county clerk and the county collector
7 within 180 days after his or her deactivation and provide
8 verification of the date of his or her deactivation. An
9 installment of property taxes on the property of any reservist
10 or guardsperson who fails to provide timely notice and
11 verification of deactivation to the county clerk is subject to
12 interest and penalties as delinquent taxes under this Code
13 from the date of deactivation.

14 (Source: P.A. 102-1112, eff. 12-21-22.)

15 (35 ILCS 200/21-45)

16 Sec. 21-45. Failure to issue tax bill in prior year. In the
17 event no tax bill was issued as provided in Section 21-30, on
18 any property in any previous year for any reason, one tax bill
19 shall be prepared and mailed by July 1 of the year subsequent
20 to the year in which no tax bill was issued, and taxes on that
21 property for that year only shall bear interest after the
22 first day of August of that year. In counties with fewer than
23 3,000,000 inhabitants, interest shall accrue at the rate of 1
24 1/2% per month or portion thereof until paid or forfeited. In
25 counties with 3,000,000 or more inhabitants, if the taxes are

1 for a tax year before tax year 2023, then interest shall accrue
2 at the rate of 1.5% per month, or portion thereof, until paid
3 or forfeited. In counties with 3,000,000 or more inhabitants,
4 if the taxes are for the 2023 tax year or any tax year
5 thereafter, then interest shall accrue at the rate of 0.75%
6 per month, or portion thereof, until paid or forfeited.

7 (Source: P.A. 87-17; 88-455.)

8 (35 ILCS 200/21-90)

9 Sec. 21-90. Purchase and sale by county; distribution of
10 proceeds.

11 (a) When any property is delinquent, or is forfeited for
12 each of 2 or more years, and is offered for sale under any of
13 the provisions of this Code, the county board ~~County Board~~ of
14 the county ~~County~~ in which the property is located, in its
15 discretion, may bid, or, in the case of forfeited property,
16 may apply to purchase it or otherwise acquire the tax lien or
17 certificate, in the name of the county ~~County~~ as trustee for
18 all taxing districts having an interest in the property's
19 taxes or special assessments for the nonpayment of which the
20 property is sold. The presiding officer of the county board,
21 with the advice and consent of the board ~~Board~~, may appoint on
22 its behalf some officer, ~~or~~ person, or entity to attend such
23 sales, bid on tax liens or certificates, and act on behalf of
24 the county when exercising its authority under this Section
25 ~~and bid or, in the case of forfeited property, to apply to the~~

1 ~~county clerk to purchase~~. The county ~~County~~ shall apply on the
2 bid or purchase the unpaid taxes and special assessments due
3 upon the property. No cash need be paid.

4 (b) The county, as trustee for all taxing districts having
5 an interest in the property's taxes or special assessments,
6 shall be the designated holder of all tax liens or
7 certificates that are forfeited to the State or county. No
8 cash need be paid for the forfeited tax lien or certificate.

9 (c) For any tax lien or certificate acquired under
10 subsection (a) or (b) of this Section, the county ~~The County~~
11 may take steps necessary to acquire title to the property and
12 may manage and operate the property, including, but not
13 limited to, mowing of grass, removal of nuisance greenery,
14 removal of garbage, waste, debris or other materials, or the
15 demolition, repair, or remediation of unsafe structures. When
16 a county, or other taxing district within the county, is a
17 petitioner for a tax deed, no filing fee shall be required.
18 When a county or other taxing district within the county is the
19 petitioner for a tax deed, one petition may be filed including
20 all parcels that are tax delinquent within the county or
21 taxing district, and any publication made under Section 22-20
22 of this Code may combine all such parcels within a single
23 notice. The notice may include the street address as listed on
24 the most recent available tax bills, if available, and shall
25 list the Property Index Number ~~shall list the street or common~~
26 ~~address, if known,~~ of the parcels for informational purposes.

1 The county, as tax creditor and as trustee for other tax
2 creditors, or other taxing district within the county, shall
3 not be required to allege and prove that all taxes and special
4 assessments which become due and payable after the sale or
5 forfeiture to the county have been paid nor shall the county be
6 required to pay the subsequently accruing taxes or special
7 assessments at any time. The county board or its designee may
8 prohibit the county collector from including the property in
9 the tax sale of one or more subsequent years. The lien of taxes
10 and special assessments which become due and payable after a
11 sale to a county shall merge in the fee title of the county, or
12 other taxing district within the county, on the issuance of a
13 deed.

14 The county ~~County~~ may sell any ~~or assign the~~ property ~~so~~
15 acquired with authority provided in this Section, or assign
16 any tax ~~the certificate of purchase to it,~~ to any party,
17 including, but not limited to, taxing districts,
18 municipalities, land banks created pursuant to Illinois law,
19 or non-profit developers focused on constructing affordable
20 housing.

21 The assigned tax certificate shall be void with no further
22 rights given to the assignee, including no right to refund or
23 reimbursement, if a tax deed has not been recorded within 4
24 years after the date of the assignment unless a court extends
25 the assignment period as provided in this Section. Upon a
26 motion by the assignee, a court may toll the 4-year deadline

1 for a specified period of time if the court finds the assignee
2 is prevented from obtaining or recording a deed by injunction
3 or order of any court, by the refusal or inability of any court
4 to act upon the application for a tax deed, by a municipality's
5 refusal to issue necessary transfer stamps or approvals for
6 recording, or by the refusal of the clerk to execute the deed.
7 If an assigned tax certificate is void under this Section, it
8 shall be forfeited to the county and held as a valid
9 certificate of sale in the county's name pursuant to this
10 Section 21-90. The proceeds of any ~~that~~ sale or assignment
11 under this Section, less all costs of the county incurred in
12 the acquisition, operation, maintenance, and sale ~~or~~
13 ~~assignment~~ of the property or assignment of the tax
14 certificate, including all costs associated with county staff
15 and overhead used to perform the duties of the trustee set
16 forth in this Section, shall be distributed to the taxing
17 districts in proportion to their respective interests therein.

18 Under Sections 21-110, 21-115, 21-120, and 21-190 ~~and~~
19 ~~21-405,~~ a county ~~County~~ may bid or purchase only in the absence
20 of other bidders.

21 (Source: P.A. 102-363, eff. 1-1-22.)

22 (35 ILCS 200/21-118)

23 Sec. 21-118. Tax sale; online database. At least 10 days
24 prior to any tax sale authorized under this Article 21, the
25 county collector may post on his or her website a list of all

1 properties that are eligible to be sold at the sale. The list
2 shall include the street address on file with the county
3 collector, if available, and shall include the PIN number
4 assigned to the property. The list may not include the name of
5 the property owner. The list may designate properties on which
6 a sale in error has previously been declared, provided that
7 those designations are posted at least 7 days before any tax
8 sale authorized under this Article 21. If the list designates
9 properties as properties on which a sale in error has
10 previously been declared, the list shall also include the
11 court case number or administrative number under which the
12 declaration of the sale in error was made and the basis for the
13 sale in error. No sale in error may be declared under this Code
14 based upon an omission from or error on the list of designated
15 properties.

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

17 (35 ILCS 200/21-145)

18 Sec. 21-145. Scavenger sale. At the same time the county
19 collector ~~County Collector~~ annually publishes the collector's
20 annual sale advertisement under Sections 21-110, 21-115, and
21 21-120, ~~it is mandatory for the collector in counties with~~
22 ~~3,000,000 or more inhabitants, and in other counties may,~~ if
23 the county board so orders by resolution, ~~to~~ publish an
24 advertisement giving notice of the intended sale of certain
25 tax liens and certificates that have been forfeited and are

1 ~~held by the county pursuant to Section 21-90 application for~~
2 ~~judgment and sale of all properties upon which all or a part of~~
3 ~~the general taxes for each of 3 or more years are delinquent as~~
4 ~~of the date of the advertisement.~~ Under no circumstance may a
5 tax year be offered at a scavenger sale prior to the annual tax
6 sale for that tax year (or, for omitted assessments issued
7 pursuant to Section 9-260, the annual tax sale for that
8 omitted assessment's warrant year, as defined herein). ~~In no~~
9 ~~event may there be more than 2 consecutive years without a sale~~
10 ~~under this Section, except where a tax sale has been delayed~~
11 ~~pursuant to Section 21-150 as a result of a statewide COVID-19~~
12 ~~public health emergency. The term delinquent also includes~~
13 ~~forfeitures.~~

14 The county collector ~~County Collector~~ shall include in the
15 advertisement and in the application for judgment and sale
16 under this Section and Section 21-260 the total amount of all
17 general taxes upon those properties which are delinquent as of
18 the date of the advertisement. In lieu of a single annual
19 advertisement and application for judgment and sale under this
20 Section and Section 21-260, the county collector ~~County~~
21 ~~Collector~~ may, from time to time, beginning on the date of the
22 publication of the annual sale advertisement and before August
23 1 of the next year, publish separate advertisements and make
24 separate applications on eligible properties described in one
25 or more volumes of the delinquent list. The separate
26 advertisements and applications shall, in the aggregate,

1 include all the properties which otherwise would have been
2 included in the single annual advertisement and application
3 for judgment and sale under this Section. Upon the written
4 request of the taxing district which levied the same, the
5 county collector may ~~County Collector shall~~ also include in
6 the advertisement the special taxes and special assessments,
7 together with interest, penalties and costs thereon upon those
8 properties which are delinquent as of the date of the
9 advertisement. The advertisement and application for judgment
10 and sale shall be in the manner prescribed by this Code
11 relating to the annual advertisement and application for
12 judgment and sale of delinquent properties.

13 As used in this Section, the term delinquent also includes
14 tax liens and certificates forfeited to the county as trustee
15 and held pursuant to Section 21-90, if those tax liens or
16 certificates are approved for sale by the county board. Any
17 tax lien or certificate held by the county pursuant to Section
18 21-90 that is offered at a scavenger sale shall be assigned by
19 the county to the winning bidder at the scavenger sale as set
20 forth in Section 21-90. After 4 years from the date of
21 assignment, the assignment is void and the tax certificate
22 shall be forfeited back to the county and held pursuant to
23 Section 21-90, unless a tax deed has been issued and recorded
24 by the assignee or a court order to toll the deadline pursuant
25 to Section 21-90 is entered.

26 As used in this Section, "warrant year" means the year

1 preceding the calendar year in which the omitted assessment
2 first became due and payable.

3 (Source: P.A. 101-635, eff. 6-5-20; 102-519, eff. 8-20-21.)

4 (35 ILCS 200/21-225)

5 Sec. 21-225. Forfeited tax liens and certificates
6 ~~property~~. Every tax lien or certificate for property offered
7 at public sale, and not sold for want of bidders, unless it is
8 released from sale by the withdrawal from collection of a
9 special assessment levied thereon, shall be forfeited to the
10 county, as trustee for the taxing districts, and managed
11 pursuant to Section 21-90 State of Illinois. Tax certificates
12 are also forfeited to the county in those circumstances
13 described in subsection (d) of Section 21-310 and subsection
14 (f) of Section 22-40 of this Code. However, when the court,
15 ~~county clerk and county treasurer certify that the taxes and~~
16 ~~special assessments not withdrawn from collection on forfeited~~
17 ~~property equal or exceed the actual value of the property, the~~
18 ~~county collector shall, on the receipt of such certificate,~~
19 ~~offer the property for sale to the highest bidder, after first~~
20 ~~giving 10 days' notice in counties with less than 10,000~~
21 ~~inhabitants, according to the most recent federal decennial~~
22 ~~census, and 30 days' notice in all other counties, in the~~
23 ~~manner described in Sections 21-110 and 21-115, of the time~~
24 ~~and place of sale, together with a description of the property~~
25 ~~to be offered. A certificate of purchase shall be issued to the~~

1 ~~purchaser at the sale as in other cases provided in this Code.~~
2 ~~The county collector shall receive credit in the settlement~~
3 ~~with the taxing bodies for which the tax was levied for the~~
4 ~~amount not realized by the sale. The amount received from the~~
5 ~~sale shall be paid by the collector, pro rata, to the taxing~~
6 ~~bodies entitled to it.~~

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

8 (35 ILCS 200/21-235)

9 Sec. 21-235. Record of forfeitures. All tax liens and
10 certificates ~~properties~~ forfeited to the county ~~State~~ at the
11 sale shall be noted on the Tax Judgment, Sale, Redemption and
12 Forfeiture Record.

13 In counties with less than 3,000,000 inhabitants, a list
14 of all property charged with delinquent special assessments
15 and forfeited to the county ~~State~~ at the sale shall be returned
16 to the collector of the levying municipality.

17 (Source: P.A. 76-2254; 88-455.)

18 (35 ILCS 200/21-240)

19 Sec. 21-240. Payment for property purchased at tax sale;
20 reoffering for sale. ~~Payment for property purchased at tax~~
21 ~~sale; reoffering for sale.~~ Except as otherwise provided below,
22 the person purchasing any property, or any part thereof, shall
23 be liable to the county for the amount due and shall forthwith
24 pay to the county collector the amount charged on the

1 property. Upon failure to do so, the amount due shall be
2 recoverable in a civil action brought in the name of the People
3 of the State of Illinois in any court of competent
4 jurisdiction. The person so purchasing shall be relieved of
5 liability only by payment of the amount due together with
6 interest and costs thereon, or if the property is reoffered at
7 the sale, purchased and paid for. Reoffering of the property
8 for sale shall be at the discretion of the collector. The sale
9 shall not be closed until payment is made or the property again
10 offered for sale. In counties with 3,000,000 or more
11 inhabitants, only the taxes, special assessments, interest and
12 costs as advertised in the sale shall be required to be paid
13 forthwith. Except if the purchaser is the county as trustee
14 pursuant to Section 21-90, the ~~The~~ general taxes charged on
15 the land remaining due and unpaid, including amounts subject
16 to certificates of error, not included in the advertisement,
17 shall be paid by the purchaser within 10 days after the sale,
18 except that upon payment of the fee provided by law to the
19 County Clerk (which fee shall be deemed part of the costs of
20 sale) the purchaser may make written application, within the
21 10 day period, to the county clerk for a statement of all
22 taxes, interest and costs due and an estimate of the cost of
23 redemption of all forfeited general taxes, which were not
24 included in the advertisement. After obtaining such statement
25 and estimate and an order on the county collector to receive
26 the amount of forfeited general taxes, if any, the purchaser

1 shall pay to the county collector all the remaining taxes,
2 interest and costs, and the amount necessary to redeem the
3 forfeited general taxes. The county collector shall issue the
4 purchaser a receipt therefor. Any delay in providing the
5 statement or in accepting payment, and delivering receipt
6 therefor, shall not be counted as a part of the 10 days. When
7 the receipt of the collector is issued, a copy shall be filed
8 with the county clerk and the county clerk shall include the
9 amount shown in such receipt in the amount of the purchase
10 price of the property in the certificate of purchase. The
11 purchaser then shall be entitled to a certificate of purchase.
12 If a purchaser fails to complete his or her purchase as
13 provided in this Section, the purchase shall become void, and
14 be of no effect, but the collector shall not refund the amount
15 paid in cash at the time of the sale, except in cases of sale
16 in error under subsection (a) of Section 21-310. That amount
17 shall be treated as a payment and distributed to the taxing
18 bodies as other collections are distributed. The lien for
19 taxes for the amount paid shall remain on the property, in
20 favor of the purchaser, his or her heirs or assigns, until paid
21 with 5% interest per year on that amount from the date the
22 purchaser paid it. The amount and fact of such ineffective
23 purchase shall be entered in the tax judgment, sale,
24 redemption and forfeiture record opposite the property upon
25 which the lien remains. No redemption shall be made without
26 payment of this amount for the benefit of the purchaser, and no

1 future sale of the property shall be made except subject to the
2 lien of such purchaser. This section shall not apply to any
3 purchase by any city, village or incorporated town in default
4 of other bidders at any sale for delinquent special
5 assessments.

6 (Source: P.A. 84-1308; 88-455.)

7 (35 ILCS 200/21-250)

8 Sec. 21-250. Certificate of purchase. The county clerk
9 shall make out and deliver to the purchaser of any property
10 sold under Section 21-205, or to the county if the lien is
11 acquired pursuant to Section 21-90 and a certificate is
12 requested by the county or its agent, a tax certificate ~~of~~
13 ~~purchase~~ countersigned by the collector, describing the
14 property sold, the date of sale, the amount of taxes, special
15 assessments, interest and cost for which they were sold and
16 that payment of the sale price has been made. If any person
17 becomes the purchaser of more than one property owned by one
18 party or person, the purchaser may have the whole or one or
19 more of them included in one certificate, but separate
20 certificates shall be issued in all other cases. A tax
21 certificate ~~of purchase~~ shall be assignable by endorsement. An
22 assignment shall vest in the assignee or his or her legal
23 representatives, all the right and title of the original
24 purchaser.

25 If the tax certificate is lost or destroyed, the county

1 clerk shall issue a duplicate certificate upon written request
2 and a sworn affidavit by the tax sale purchaser, or his or her
3 assignee, that the tax certificate is lost or destroyed. The
4 county clerk shall cause a notation to be made in the tax sale
5 and judgment book that a duplicate certificate has been
6 issued, and redemption payments shall be made only to the
7 holder of the duplicate certificate.

8 (Source: P.A. 88-455; 89-617, eff. 9-1-96.)

9 (35 ILCS 200/21-310)

10 Sec. 21-310. Sales in error.

11 (a) When, upon application of the county collector, the
12 owner of the certificate of purchase, the holder of a 5% lien
13 issued pursuant to Section 21-240, or a municipality which
14 owns or has owned the property ordered sold, it appears to the
15 satisfaction of the court which ordered the property sold that
16 any of the following subsections are applicable, the court
17 shall declare the sale to be a sale in error:

18 (1) the property was not subject to taxation, or all
19 or any part of the lien of taxes sold has become null and
20 void pursuant to Section 21-95 or unenforceable pursuant
21 to subsection (c) of Section 18-250 or subsection (b) of
22 Section 22-40;i τ

23 (2) the taxes or special assessments had been paid
24 prior to the sale of the property;i τ

25 (3) there is a double assessment;i τ

1 (4) the description is void for uncertainty; τ

2 (5) the assessor, chief county assessment officer,
3 board of review, board of appeals, or other county
4 official has made an error material to the tax certificate
5 at issue (other than an error of judgment as to the value
6 of any property), provided, however, that a sale in error
7 may not be declared upon application of the owner of the
8 certificate of purchase under this paragraph (5) if the
9 county collector provided notice in accordance with
10 Section 21-118 that the same property received a previous
11 sale in error on the same grounds;

12 (5.5) the owner of the homestead property had tendered
13 timely and full payment to the county collector that the
14 owner reasonably believed was due and owing on the
15 homestead property, and the county collector did not apply
16 the payment to the homestead property; provided that this
17 provision applies only to homeowners, not their agents or
18 third-party payors; τ

19 (6) ~~prior to the tax sale~~ a voluntary or involuntary
20 petition was ~~has been~~ filed by or against the legal or
21 beneficial owner of the property requesting relief under
22 the provisions of 11 U.S.C. Chapter 7, 11, 12, or 13, and
23 the bankruptcy case was open on the date the collector's
24 application for judgment was filed pursuant to Section
25 21-150 or 21-155;

26 (7) the property is owned by the United States, the

1 State of Illinois, a municipality, or a taxing district; ~~7~~
2 or

3 (8) the owner of the property is a reservist or
4 guardsperson who is granted an extension of his or her due
5 date under Sections 21-15, 21-20, and 21-25 of this Act.

6 (b) When, upon application of the owner of the certificate
7 of purchase only, it appears to the satisfaction of the court
8 which ordered the property sold that any of the following
9 subsections are applicable, the court shall declare the sale
10 to be a sale in error:

11 (1) A voluntary or involuntary petition under the
12 provisions of 11 U.S.C. Chapter 7, 11, 12, or 13 has been
13 filed subsequent to the tax sale and prior to the issuance
14 of the tax deed, and the bankruptcy case was open on the
15 date the petition for a sale in error was filed.

16 (2) The improvements upon the property sold have been
17 substantially destroyed ~~or rendered uninhabitable or~~
18 ~~otherwise unfit for occupancy~~ subsequent to the tax sale
19 and prior to the issuance of the tax deed; however, if the
20 court declares a sale in error under this paragraph (2),
21 the court may order the holder of the certificate of
22 purchase to assign the certificate to the county collector
23 if requested by the county collector. The county collector
24 may, upon request of the county, as trustee, or upon
25 request of a taxing district having an interest in the
26 taxes sold, further assign any certificate of purchase

1 received pursuant to this paragraph (2) to the county
2 acting as trustee for taxing districts pursuant to Section
3 21-90 of this Code or to the taxing district having an
4 interest in the taxes sold.

5 (3) There is an interest held by the United States in
6 the property sold which could not be extinguished by the
7 tax deed.

8 (4) The real property contains a hazardous substance,
9 hazardous waste, or underground storage tank that would
10 require cleanup or other removal under any federal, State,
11 or local law, ordinance, or regulation, only if the tax
12 purchaser purchased the property without actual knowledge
13 of the hazardous substance, hazardous waste, or
14 underground storage tank. The presence of a grease trap on
15 the property is not grounds for a sale in error under this
16 paragraph (4). This paragraph (4) applies only if the
17 owner of the certificate of purchase has made application
18 for a sale in error at any time before the issuance of a
19 tax deed. If the court declares a sale in error under this
20 paragraph (4), the court may order the holder of the
21 certificate of purchase to assign the certificate to the
22 county collector if requested by the county collector. The
23 county collector may, upon request of the county, as
24 trustee, or upon request of a taxing district having an
25 interest in the taxes sold, further assign any certificate
26 of purchase received pursuant to this paragraph (4) to the

1 county acting as trustee for taxing districts pursuant to
2 Section 21-90 of this Code or to the taxing district
3 having an interest in the taxes sold.

4 Whenever a court declares a sale in error under this
5 subsection (b), the State's attorney ~~court~~ shall promptly
6 notify the county collector in writing. ~~Every such declaration~~
7 ~~pursuant to any provision of this subsection (b) shall be made~~
8 ~~within the proceeding in which the tax sale was authorized.~~

9 (c) When the county collector discovers, prior to the
10 expiration of the period of redemption, that a tax sale should
11 not have occurred for one or more of the reasons set forth in
12 subdivision (a) (1), (a) (2), (a) (3), (a) (4), (a) (5.5), (a) (6),
13 ~~or~~ (a) (7), or (a) (8) of this Section, the county collector
14 shall notify the last known owner of the tax certificate ~~of~~
15 ~~purchase~~ by certified and regular mail, or other means
16 reasonably calculated to provide actual notice, that the
17 county collector intends to declare an administrative sale in
18 error and of the reasons therefor, including documentation
19 sufficient to establish the reason why the sale should not
20 have occurred. The owner of the certificate of purchase may
21 object in writing within 28 days after the date of the mailing
22 by the county collector. If an objection is filed, the county
23 collector shall not administratively declare a sale in error,
24 but may apply to the circuit court for a sale in error as
25 provided in subsection (a) of this Section. Thirty days
26 following the receipt of notice by the last known owner of the

1 certificate of purchase, or within a reasonable time
2 thereafter, the county collector shall make a written
3 declaration, based upon clear and convincing evidence, that
4 the taxes were sold in error and shall deliver a copy thereof
5 to the county clerk within 30 days after the date the
6 declaration is made for entry in the tax judgment, sale,
7 redemption, and forfeiture record pursuant to subsection (d)
8 of this Section. The county collector shall promptly notify
9 the last known owner of the certificate of purchase of the
10 declaration by regular mail and shall, except if the
11 certificate was issued pursuant to a no-cash bid, promptly pay
12 the amount of the tax sale, together with interest and costs as
13 provided in Section 21-315, upon surrender of the original
14 certificate of purchase.

15 (d) If a sale is declared to be a sale in error for any
16 reason set forth in Section 22-35, Section 22-50, or
17 subdivision (a) (5), (b) (2), or (b) (4) of this Section, the tax
18 certificate shall be forfeited to the county as trustee
19 pursuant to Section 21-90 of this Code, unless the county
20 collector informs the county and the county clerk in writing
21 that the tax certificate shall not be forfeited to the county
22 as trustee. The ~~the~~ county clerk shall make entry in the tax
23 judgment, sale, redemption and forfeiture record, that the
24 property was erroneously sold and that the tax certificate is
25 forfeited to the county pursuant to Section 21-90, and the
26 county collector shall, on demand of the owner of the

1 certificate of purchase, refund the amount paid, except for
2 the nonrefundable \$80 fee paid, pursuant to Section 21-295,
3 for each item purchased at the tax sale, pay any interest and
4 costs as may be ordered under Sections 21-315 through 21-335,
5 and cancel the certificate so far as it relates to the
6 property. The county collector shall deduct from the accounts
7 of the appropriate taxing bodies their pro rata amounts paid.
8 ~~Alternatively, for sales in error declared under subsection~~
9 ~~(b) (2) or (b) (4), the county collector may request the circuit~~
10 ~~court to direct the county clerk to record any assignment of~~
11 ~~the tax certificate to or from the county collector without~~
12 ~~charging a fee for the assignment. The owner of the~~
13 ~~certificate of purchase shall receive all statutory refunds~~
14 ~~and payments. The county collector shall deduct costs and~~
15 ~~payments in the same manner as if a sale in error had occurred.~~

16 (e) Whenever the collector declares an administrative sale
17 in error under this Section, the collector must send a copy of
18 the declaration of the administrative sale in error, and
19 documentation sufficient to establish the reason why the sale
20 should not have occurred, to the government entity responsible
21 for maintaining assessment books and property record cards for
22 the subject property. That entity must review the
23 documentation sent by the collector, make a determination as
24 to whether an update to the assessment books or property
25 record cards is necessary to prevent a recurrence of the sale
26 in error, and update the assessment books or property record

1 cards as appropriate.

2 (f) Whenever a court declares a sale in error under this
3 Section, the State's attorney must send a copy of the
4 application and order declaring the sale in error to the
5 county collector, the county clerk, and the government entity
6 responsible for maintaining the assessment books and property
7 record cards for the subject property. The collector, the
8 county clerk, and the other government entity must each review
9 the application and order sent by the State's attorney and
10 make a determination as to whether an update to its respective
11 records is necessary to prevent a recurrence of the sale in
12 error, and update its records as appropriate.

13 The changes made to this Section by this amendatory Act of
14 the 103rd General Assembly apply to matters concerning tax
15 certificates issued on or after the effective date of this
16 amendatory Act of the 103rd General Assembly.

17 (Source: P.A. 100-890, eff. 1-1-19; 101-379, eff. 1-1-20;
18 101-659, eff. 3-23-21.)

19 (35 ILCS 200/21-315)

20 Sec. 21-315. Refund of costs; interest on refund.

21 (a) If a sale in error under Section 21-310, 22-35, or
22 22-50 is declared, the amount refunded shall also include all
23 costs paid by the owner of the certificate of purchase or his
24 or her assignor which were posted to the tax judgment, sale,
25 redemption and forfeiture record, except that if the sale in

1 error is declared under Section 22-50, in counties of
2 3,000,000 or more inhabitants the amount refunded shall not
3 include the \$100 fee paid in accordance with Section 21-330.

4 (b) In those cases which arise solely under grounds set
5 forth in Section 21-310, the amount refunded shall also
6 include interest on the refund of the amount paid for the
7 certificate of purchase, except as otherwise provided in this
8 Section. Interest shall be awarded and paid to the tax
9 purchaser at the rate of 1% per month from the date of sale to
10 the date of payment, or in an amount equivalent to the penalty
11 interest which would be recovered on a redemption at the time
12 of payment pursuant to the order for sale in error, whichever
13 is less. Interest shall not be paid when the sale in error is
14 made pursuant to ~~paragraph (2) or (4) of subsection (b) of~~
15 ~~Section 21-310,~~ Section 22-35, Section 22-50, subdivision
16 (a) (5), (b) (1), (b) (2), or (b) (4) of Section 21-310, any
17 ground not enumerated in Section 21-310, or in any other case
18 where the court determines that the tax purchaser had actual
19 knowledge prior to the sale of the grounds on which the sale is
20 declared to be erroneous.

21 (c) When the county collector files a petition for sale in
22 error under Section 21-310 and mails a notice thereof by
23 certified or registered mail to the last known owner of the
24 certificate of purchase, any interest otherwise payable under
25 this Section shall cease to accrue as of the date the petition
26 is filed, unless the tax purchaser agrees to an order for sale

1 in error upon the presentation of the petition to the court.
2 Notices under this subsection may be mailed to the last known
3 owner of the certificate of purchase. When the owner of the
4 certificate of purchase contests the collector's petition
5 solely to determine whether the grounds for sale in error are
6 such as to support a claim for interest, the court may direct
7 that the principal amount of the refund be paid to the owner of
8 the certificate of purchase forthwith. If the court thereafter
9 determines that a claim for interest lies under this Section,
10 it shall award such interest from the date of sale to the date
11 the principal amount was paid. If the owner of the certificate
12 of purchase files an objection to the county collector's
13 intention to declare an administrative sale in error, as
14 provided under subsection (c) of Section 21-310, and,
15 thereafter, the county collector elects to apply to the
16 circuit court for a sale in error under subsection (a) of
17 Section 21-310, then, if the circuit court grants the county
18 collector's application for a sale in error, the court may not
19 award interest to the owner of the certificate of purchase for
20 the period after the mailing date of the county collector's
21 notice of intention to declare an administrative sale in
22 error.

23 (Source: P.A. 94-662, eff. 1-1-06.)

24 (35 ILCS 200/21-330)

25 Sec. 21-330. Fund for payment of interest. In all counties

1 of less than 3,000,000 inhabitants, the county board, by
2 resolution, may impose a fee for payment of interest and
3 costs. Each person purchasing any property at a sale under
4 this Code shall pay to the county collector, prior to the
5 issuance of any certificate of purchase, a fee of up to \$60 for
6 each item purchased. Each person purchasing any property at a
7 sale held under this Code in a county with 3,000,000 or more
8 inhabitants shall pay to the county collector, prior to the
9 issuance of any certificate of purchase, a fee of \$100 for each
10 item purchased. That amount shall be included in the price
11 paid for the certificate of purchase and the amount required
12 to redeem under Section 21-355.

13 All sums of money received under this Section shall be
14 paid by the collector to the county treasurer of the county in
15 which the property is situated for deposit into a special
16 fund. It shall be the duty of the county treasurer, as trustee
17 of the fund, to invest the principal and income of the fund
18 from time to time, if not immediately required for payments
19 under this Section, in investments as are authorized by
20 Sections 3-10009 and 3-11002 of the Counties Code. The fund
21 shall be held to pay interest and costs by the county treasurer
22 as trustee of the fund. No payment shall be made from the fund
23 except by order of the court declaring a sale in error under
24 Section 21-310, 22-35, or 22-50 or by declaration of the
25 county collector under subsection (c) of Section 21-310.
26 Payments under this Section are subject to the provisions of

1 subsection (a) of Section 21-315 concerning sales in error
2 declared under Section 22-50 in counties of 3,000,000 or more
3 inhabitants. Any moneys accumulated in the fund by the county
4 treasurer in excess of (i) \$100,000 in counties with 250,000
5 or less inhabitants or (ii) \$500,000 in counties with more
6 than 250,000 inhabitants shall be paid each year prior to the
7 commencement of the annual tax sale, first to satisfy any
8 existing unpaid judgments entered pursuant to Section 21-295,
9 and any funds remaining thereafter shall be paid to the
10 general fund of the county.

11 (Source: P.A. 100-1070, eff. 1-1-19.)

12 (35 ILCS 200/21-350)

13 Sec. 21-350. Period of redemption. Property sold under
14 this Code may be redeemed at any time before the expiration of
15 2 years from the date of sale, except that:

16 (a) If on the date of sale the property is vacant
17 non-farm property or property containing an improvement
18 consisting of a structure or structures with 7 or more
19 residential units or that is commercial or industrial
20 property, it may be redeemed at any time before the
21 expiration of 1 year ~~6 months~~ from the date of sale ~~if the~~
22 ~~property, at the time of sale, was for each of 2 or more~~
23 ~~years delinquent or forfeited for all or part of the~~
24 ~~general taxes due on the property.~~

25 (b) (Blank) ~~If on the date of sale the property sold~~

1 ~~was improved with a structure consisting of at least one~~
2 ~~and not more than 6 dwelling units it may be redeemed at~~
3 ~~any time on or before the expiration of 2 years and 6~~
4 ~~months from the date of sale. If, however, the court that~~
5 ~~ordered the property sold, upon the verified petition of~~
6 ~~the holder of the certificate of purchase brought within 4~~
7 ~~months from the date of sale, finds and declares that the~~
8 ~~structure on the property is abandoned, then the court may~~
9 ~~order that the property may be redeemed at any time on or~~
10 ~~before the expiration of 2 years from the date of sale.~~
11 ~~Notice of the hearing on a petition to declare the~~
12 ~~property abandoned shall be given to the owner or owners~~
13 ~~of the property and to the person in whose name the taxes~~
14 ~~were last assessed, by certified or registered mail sent~~
15 ~~to their last known addresses at least 5 days before the~~
16 ~~date of the hearing.~~

17 (c) If the period of redemption has been extended by
18 the certificate holder as provided in Section 21-385 or
19 Section 22-5, the property may be redeemed on or before
20 the extended redemption date. The changes made to this
21 Section by this amendatory Act of the 103rd General
22 Assembly apply to matters concerning tax certificates
23 issued on or after January 1, 2024.

24 (Source: P.A. 86-286; 86-413; 86-418; 86-949; 86-1028;
25 86-1158; 86-1481; 87-145; 87-236; 87-435; 87-895; 87-1189;
26 88-455.)

1 (35 ILCS 200/21-355)

2 Sec. 21-355. Amount of redemption. Any person desiring to
3 redeem shall deposit an amount specified in this Section with
4 the county clerk of the county in which the property is
5 situated, in legal money of the United States, or by cashier's
6 check, certified check, post office money order or money order
7 issued by a financial institution insured by an agency or
8 instrumentality of the United States, payable to the county
9 clerk of the proper county. The deposit shall be deemed timely
10 only if actually received in person at the county clerk's
11 office prior to the close of business as defined in Section
12 3-2007 of the Counties Code on or before the expiration of the
13 period of redemption or by United States mail with a post
14 office cancellation mark dated not less than one day prior to
15 the expiration of the period of redemption. The deposit shall
16 be in an amount equal to the total of the following:

17 (a) the certificate amount, which shall include all
18 tax principal, special assessments, interest and penalties
19 paid by the tax purchaser together with costs and fees of
20 sale and fees paid under Sections 21-295 and 21-315
21 through 21-335, except for the nonrefundable \$80 fee paid,
22 pursuant to Section 21-295, for each item purchased at the
23 tax sale;

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

1 follows:

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

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

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

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

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

21 (6) if the redemption occurs after 30 months from
22 the date of sale and on or before the expiration of 36
23 months from the date of sale, the certificate amount
24 times 6 times the penalty bid at sale.

25 In the event that the property to be redeemed has been
26 purchased under Section 21-405 before January 1, 2024, the

1 penalty bid shall be 12% per penalty period as set forth in
2 subparagraphs (1) through (6) of this subsection (b). The
3 changes to this subdivision (b)(6) made by this amendatory
4 Act of the 91st General Assembly are not a new enactment,
5 but declaratory of existing law.

6 If the property to be redeemed is property with
7 respect to which a tax lien or certificate is acquired on
8 or after January 1, 2024 by the county as trustee pursuant
9 to Section 21-90, the penalty bid is 0.75% and shall
10 accrue monthly instead of according to the penalty periods
11 established in subparagraphs (1) through (6) of this
12 subsection (b).

13 (c) The total of all taxes, special assessments,
14 accrued interest on those taxes and special assessments
15 and costs charged in connection with the payment of those
16 taxes or special assessments, except for the nonrefundable
17 \$80 fee paid, pursuant to Section 21-295, for each item
18 purchased at the tax sale, which have been paid by the tax
19 certificate holder on or after the date those taxes or
20 special assessments became delinquent together with 12%
21 penalty on each amount so paid for each year or portion
22 thereof intervening between the date of that payment and
23 the date of redemption. In counties with less than
24 3,000,000 inhabitants, however, a tax certificate holder
25 may not pay all or part of an installment of a subsequent
26 tax or special assessment for any year, nor shall any

1 tender of such a payment be accepted, until after the
2 second or final installment of the subsequent tax or
3 special assessment has become delinquent or until after
4 the holder of the certificate of purchase has filed a
5 petition for a tax deed under Section 22.30. The person
6 redeeming shall also pay the amount of interest charged on
7 the subsequent tax or special assessment and paid as a
8 penalty by the tax certificate holder. This amendatory Act
9 of 1995 applies to tax years beginning with the 1995
10 taxes, payable in 1996, and thereafter.

11 (d) Any amount paid to redeem a forfeiture occurring
12 before January 1, 2024 but after ~~subsequent to~~ the tax
13 sale together with 12% penalty thereon for each year or
14 portion thereof intervening between the date of the
15 forfeiture redemption and the date of redemption from the
16 sale.

17 (e) Any amount paid by the certificate holder for
18 redemption of a subsequently occurring tax sale, including
19 tax liens or certificates held by the county as trustee,
20 pursuant to Section 21-90.

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

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

26 (h) All fees paid to the circuit clerk and the

1 sheriff, a licensed or registered private detective, or
2 the coroner in connection with the filing of the petition
3 for tax deed and service of notices under Sections 22-15
4 through 22-30 and 22-40 in addition to (1) a fee of \$35 if
5 a petition for tax deed has been filed, which fee shall be
6 posted to the tax judgement, sale, redemption, and
7 forfeiture record, to be paid to the purchaser or his or
8 her assignee; (2) a fee of \$4 if a notice under Section
9 22-5 has been filed, which fee shall be posted to the tax
10 judgment, sale, redemption, and forfeiture record, to be
11 paid to the purchaser or his or her assignee; (3) all costs
12 paid to record a lis pendens notice in connection with
13 filing a petition under this Code; and (4) if a petition
14 for tax deed has been filed, all fees up to \$150 per
15 redemption paid to a registered or licensed title
16 insurance company or title insurance agent for a title
17 search to identify all owners, parties interested, and
18 occupants of the property, to be paid to the purchaser or
19 his or her assignee. The fees in (1) and (2) of this
20 paragraph (h) shall be exempt from the posting
21 requirements of Section 21-360. The costs incurred in
22 causing notices to be served by a licensed or registered
23 private detective under Section 22-15, may not exceed the
24 amount that the sheriff would be authorized by law to
25 charge if those notices had been served by the sheriff.

26 (i) All fees paid for publication of notice of the tax

1 sale in accordance with Section 22-20.

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

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

13 (Source: P.A. 101-659, eff. 3-23-21.)

14 (35 ILCS 200/21-370)

15 Sec. 21-370. Redemption of forfeited property. Except as
16 otherwise provided in Section 21-375, any property forfeited
17 to the county ~~state~~ may be redeemed or sold in the following
18 manner:

19 When property has been forfeited for delinquent general
20 taxes, the person desiring to redeem shall apply to the county
21 clerk who shall order the county collector to receive from the
22 person the amount of the forfeited general taxes, statutory
23 costs, interest prior to forfeiture, printer's fees due
24 thereon and, in addition, forfeiture interest at a rate of 12%
25 per year or fraction thereof. Upon presentation of the county

1 clerk's order to the county collector, the collector shall
2 receive the amount due on account of forfeited general taxes
3 and give the person duplicate receipts, setting forth a
4 description of the property and amount received. One of the
5 receipts shall be countersigned by the county clerk and, when
6 so countersigned, shall be evidence of the redemption of the
7 property. The receipt shall not be valid until it is
8 countersigned by the county clerk. The other receipt shall be
9 filed by the county clerk in his or her office, and the clerk
10 shall make a proper entry of the redemption of the property on
11 the appropriate books in his or her office and charge the
12 amount of the redemption to the county collector.

13 In counties with 3,000,000 or more inhabitants, when
14 property has been forfeited because of the nonpayment of
15 delinquent special assessments, the county clerk shall collect
16 from the person desiring to redeem the amount due on the
17 delinquent special assessment, together with the interest,
18 costs and penalties fixed by law, and shall issue a receipt
19 therefor setting forth a description of the property and the
20 amount received. The receipt shall be evidence of the
21 redemption of the property therein described. In addition, the
22 city comptroller or other officer designated and authorized by
23 the city council, board of trustees or other governing body of
24 any municipal corporation which levied any special assessment
25 shall have power to collect the amounts due on properties
26 which have been forfeited, and the interest and penalties due

1 thereon, based upon an estimate of the cost of redemption
2 computed by the county clerk and at a rate to be fixed by the
3 city council, board of trustees or other governing body as to
4 the interest and penalties due thereon and shall issue a
5 receipt therefor. The person receiving the receipt shall file
6 with the county clerk the receipt of the municipal officer
7 that such special assessments and interest and penalties have
8 been paid. Upon the presentation of the receipt the county
9 clerk shall issue to the person a certificate of cancellation
10 setting forth a description of the property, the special
11 assessment warrant and installment, and the amount received by
12 the municipal officer. The certificate of cancellation shall
13 be evidence of the redemption of the property therein
14 described. The city council, board of trustees, or other
15 governing body may authorize the municipal officer to waive
16 penalties for the first year in excess of 7%. The form of the
17 receipt of redemption for filing with the county clerk shall
18 be as prescribed by law.

19 In counties with less than 3,000,000 inhabitants, when
20 property has been forfeited in whole or in part for the
21 non-payment of delinquent special assessments, the person
22 desiring to redeem shall apply to the municipal collector who
23 shall receive the amount due on the delinquent special
24 assessment, together with the interest, costs and penalties
25 fixed by law, and issue a certificate therefor. The recipient
26 shall file the certificate of the municipal collector that the

1 special assessments and the costs, interest and penalties
2 thereon have been paid with the county clerk. The municipal
3 collector's certificate of payment shall be filed by the
4 county clerk in his or her office and the clerk shall make a
5 proper entry of the redemption on the books in his or her
6 office.

7 This Section 21-370 does not apply to any forfeiture that
8 occurs on or after January 1, 2024.

9 (Source: P.A. 87-669; 88-455.)

10 (35 ILCS 200/21-385)

11 Sec. 21-385. Extension of period of redemption.

12 (a) For any tax certificates held by a county pursuant to
13 Section 21-90, the redemption period for each tax certificate
14 shall be extended by operation of law until the date
15 established by the county as the redemption deadline in a
16 petition for tax deed filed under Section 22-30. The
17 redemption deadline established in the petition shall be
18 identified in the notices provided under Sections 22-10
19 through 22-25 of this Code. After a redemption deadline is
20 established in the petition for tax deed, the county may
21 further extend the redemption deadline by filing with the
22 county clerk of the county in which the property is located a
23 written notice to that effect describing the property,
24 identifying the certificate number, and specifying the
25 extended period of redemption. Notwithstanding any expiration

1 of a prior redemption period, all tax certificates forfeited
2 to the county and held pursuant to Section 21-90 shall remain
3 enforceable by the county or its assignee, and redemption
4 shall be extended by operation of law until the date
5 established by the county as the redemption deadline in a
6 petition for tax deed filed under Section 22-30.

7 (b) Within 60 days of the date of assignment, assignees of
8 forfeited certificates under Section 21-90 or Section 21-145
9 of this Code must file with the county clerk of the county in
10 which the property is located a written notice describing the
11 property, stating the date of the assignment, identifying the
12 certificate number and specifying a deadline for redemption
13 that is not later than 3 years from the date of assignment.
14 Upon receiving the notice, the county clerk shall stamp the
15 date of receipt upon the notice. If the notice is submitted as
16 an electronic record, the county clerk shall acknowledge
17 receipt of the record and shall provide confirmation in the
18 same manner to the certificate holder. The confirmation from
19 the county clerk shall include the date of receipt and shall
20 serve as proof that the notice was filed with the county clerk.
21 In no event shall a county clerk permit an assignee of
22 forfeited certificates under Section 21-90 or Section 21-145
23 of this Code to extend the period of redemption beyond 3 years
24 from the date of assignment. If the redemption period expires
25 and no petition for tax deed has been filed under Section
26 22-30, the assigned tax certificate shall be forfeited to and

1 held by the county pursuant to Section 21-90.

2 (c) Except for the county as trustee pursuant to Section
3 21-90, the ~~The~~ purchaser or his or her assignee of property
4 sold for nonpayment of general taxes or special assessments
5 may extend the period of redemption at any time before the
6 expiration of the original period of redemption, or thereafter
7 prior to the expiration of any extended period of redemption,
8 but only for a period that ~~which~~ will expire not later than 3
9 years from the date of sale, by filing with the county clerk of
10 the county in which the property is located a written notice to
11 that effect describing the property, stating the date of the
12 sale and specifying the extended period of redemption. Upon
13 receiving the notice, the county clerk shall stamp the date of
14 receipt upon the notice. If the notice is submitted as an
15 electronic record, the county clerk shall acknowledge receipt
16 of the record and shall provide confirmation in the same
17 manner to the certificate holder. The confirmation from the
18 county clerk shall include the date of receipt and shall serve
19 as proof that the notice was filed with the county clerk. The
20 county clerk shall not be required to extend the period of
21 redemption unless the purchaser or his or her assignee obtains
22 this acknowledgement of delivery. If prior to the expiration
23 of the period of redemption or extended period of redemption a
24 petition for tax deed has been filed under Section 22-30, upon
25 application of the petitioner, the court shall allow the
26 purchaser or his or her assignee to extend the period of

1 redemption after expiration of the original period or any
2 extended period of redemption, provided that any extension
3 allowed will expire not later than 3 years from the date of
4 sale, ~~unless the certificate has been assigned to the county~~
5 ~~collector by order of the court which ordered the property~~
6 ~~sold, in which case the period of redemption shall be extended~~
7 ~~for such period as may be designated by the holder of the~~
8 ~~certificate, such period not to exceed 36 months from the date~~
9 ~~of the assignment to the collector.~~ If the period of
10 redemption is extended, the purchaser or his or her assignee
11 must give the notices provided for in Section 22-10 at the
12 specified times prior to the expiration of the extended period
13 of redemption by causing a sheriff (or if he or she is
14 disqualified, a coroner) of the county in which the property,
15 or any part thereof, is located to serve the notices as
16 provided in Sections 22-15 and 22-20. The notices may also be
17 served as provided in Sections 22-15 and 22-20 by a special
18 process server appointed by the court under Section 22-15 and
19 as provided in Sections 22-15 and 22-20.

20 The changes made to this Section by this amendatory Act of
21 the 103rd General Assembly apply to matters concerning tax
22 certificates issued on or after January 1, 2024.

23 (Source: P.A. 100-890, eff. 1-1-19; 100-975, eff. 8-19-18;
24 101-81, eff. 7-12-19.)

1 Sec. 21-400. Special assessments withdrawn ~~or forfeited~~.

2 In counties with 3,000,000 or more inhabitants, the county
3 clerk, upon request of the city comptroller or other municipal
4 officer authorized by the city council or board of trustees of
5 any city, village or incorporated town to make such request,
6 shall issue to the city, village or incorporated town, a
7 certificate of withdrawal ~~or forfeiture~~ countersigned by the
8 county collector for each property withdrawn ~~or forfeited~~ for
9 non-payment of any special assessment. The certificate of
10 withdrawal ~~or forfeiture~~ shall describe the property withdrawn
11 ~~or forfeited~~, the date of the withdrawal or forfeiture, and
12 the amount of the special assessment, interest and costs.

13 (Source: P.A. 76-2254; 88-455.)

14 (35 ILCS 200/21-405)

15 Sec. 21-405. Special assessments withdrawn or forfeited.

16 When property has been forfeited for delinquent general
17 taxes or special assessments, a person desiring to purchase
18 the property shall make application to the county clerk. The
19 application shall be accompanied by a fee of \$10 in counties
20 with 3,000,000 or more inhabitants and \$5 in counties with
21 less than 3,000,000 inhabitants for each item on which
22 application is made. The county clerk shall promptly send
23 notice by registered or certified mail, return receipt
24 requested, to the party in whose name the general taxes were
25 last assessed or paid. The notice shall adequately describe

1 the property, shall state the name and address of the party in
2 whose name the general taxes were last assessed or paid, shall
3 recite that application has been made to purchase the property
4 for forfeited taxes or special assessments and that the
5 property will be sold unless redemption is made within 30 days
6 of the mailing of notice. For 30 days after the mailing, the
7 property may be redeemed under Section 21-370.

8 If redemption is not made, the county clerk shall receive
9 from the purchaser the amount due on forfeited special
10 assessments, together with the interest, costs and penalties
11 thereon fixed by law, and shall issue an order to the county
12 collector directing him or her to receive from the purchaser
13 the amount of the forfeited general taxes, together with the
14 costs, interest, fees and forfeiture interest provided in
15 Section 21-370. In the order, the county clerk shall recite
16 the amounts received by him or her on account of forfeited
17 special assessments and shall direct the county collector to
18 issue a receipt in the form of a certificate of purchase. Upon
19 presentation of the order of the county clerk, the county
20 collector shall receive the amount due on account of forfeited
21 general taxes, and shall issue a receipt therefor in the form
22 of a certificate of purchase.

23 The certificate of purchase shall set forth a description
24 of the property, and the amount paid by the purchaser on
25 account of general taxes and special assessments, and shall be
26 countersigned by the county clerk. When so countersigned, the

1 certificate of purchase shall be evidence of the sale of the
2 property and of the receipt by the county collector of the
3 amounts ordered to be received by him or her by the county
4 clerk on account of general taxes, and evidence of receipt by
5 the county clerk of the amount received by him or her on
6 account of forfeited special assessments. A certificate of
7 purchase shall not be valid until it is countersigned by the
8 county clerk. Upon countersigning the certificate, the county
9 clerk shall make a proper entry of the sale of the property on
10 the appropriate books, and charge the amount of the sale money
11 of forfeited general taxes to the collector.

12 Property purchased under this Section shall be subject to
13 redemption, notice, etc., the same as if sold under Section
14 21-110 through 21-120. Any special assessment which has been
15 withdrawn from collection by the municipality levying it shall
16 not be subject to sale, but the purchaser, prior to the entry
17 of any order for the issuance of a tax deed based on a sale
18 under this Section, shall pay to the officer entitled to
19 receive the amount due on all the withdrawn special
20 assessments. The purchaser may file his or her receipts with
21 the county clerk and have them posted on the tax judgment,
22 sale, redemption and forfeiture record at the same rate of
23 penalty and in the same manner as in the case of payment of
24 taxes and special assessments accruing after the sale, as
25 provided in Section 21-355.

26 This Section does not apply to any application or

1 forfeiture that occurs on or after January 1, 2024.

2 (Source: P.A. 87-669; 88-455.)

3 (35 ILCS 200/21-430)

4 Sec. 21-430. Partial settlement. In the event an owner or
5 party interested requests to make settlement on a part of the
6 property sold to a municipality, withdrawn from collection or
7 forfeited to the county ~~state~~ for the non-payment of special
8 assessments, the municipal officer is hereby authorized to
9 accept the pro rata amount of any or all installments of the
10 special assessment. That amount shall be computed by the board
11 of local improvements, or other board or officer levying the
12 special assessment, together with interest, costs and
13 penalties as provided by law.

14 A petition containing the computation shall then be
15 presented by the municipality to the court wherein the
16 original assessment was confirmed. The petition shall bear the
17 same number and title as the original proceeding. At least 10
18 days before the date set for the hearing of the petition,
19 notices shall be sent by mail, postpaid, to each of the persons
20 who last paid the general taxes on the property originally
21 assessed. The notices shall contain the description of the
22 property as originally assessed, as it is to be divided, and
23 the division of the original assessment, or installments
24 thereof, together with interest, costs and penalties, showing
25 the amount to be charged against each part of the property of

1 land so divided, the date when the petition is to be heard, and
2 the date when objections thereto may be filed.

3 An affidavit by one of the members of the board of local
4 improvements, or other board or officer computing the
5 division, attesting to the mailing is prima facie evidence of
6 a compliance with this Section. The court shall proceed to
7 determine a fair and equitable division of the assessment, or
8 any installment thereof, together with all interest, penalties
9 and costs. The court shall order the cancellation of the
10 certificate of sale, withdrawal or forfeiture on any part of
11 the property if settlement is made within 10 days from the date
12 of the court's order.

13 The county clerk may note on the certificate the partial
14 cancellation and shall issue a certificate of cancellation on
15 that part of the property and return the certificate to the
16 municipality. Where a certificate of forfeiture or withdrawal
17 has not been issued, the county clerk may accept the Receipt of
18 Deposit for Redemption, issued by the municipal officer, as
19 provided by law, and the clerk shall issue a certificate of
20 cancellation on that part of the property. He or she shall make
21 proper entry on his or her records showing the part of the
22 property on which settlement has been made and the amount due
23 on the balance.

24 (Source: P.A. 83-358; 88-455.)

1 ~~been sold for delinquent taxes and that the period of~~
2 ~~redemption from the sale will expire on~~

3 This notice is ~~also~~ to advise you that a petition may will
4 be filed for a tax deed which will transfer title and the right
5 to possession of the above-referenced ~~this~~ property
6 ("Property") if redemption is not made on or before the
7 redemption deadline.

8 To determine the redemption deadline and the total amount
9 you must pay to redeem the sold taxes, you must immediately
10 contact the County Clerk at the address, phone number, or
11 email address below. Check with the County Clerk for the exact
12 amount you owe before redeeming. Payment must be made by
13 certified check, cashier's check, money order, or in cash to
14 the County Clerk.

15 ~~At the date of this notice the total amount which you must~~
16 ~~pay in order to redeem the above property is.....~~

17 YOU ARE URGED TO REDEEM IMMEDIATELY TO
18 PREVENT LOSS OF PROPERTY

19 Property sold under the Property Tax Code may be redeemed
20 by any owner or person holding an interest in the Property at
21 any time before the following deadlines (based on property
22 classification as of the Date of Sale):

23 You must redeem your taxes within one year of the Date of
24 Sale for the following classifications:

- 25 (1) vacant non-farm property;
- 26 (2) property containing an improvement consisting of a

1 structure or structures with 7 or more residential units;
 2 and
 3 (3) commercial or industrial property.

4 You must redeem your taxes within 2 1/2 years of the Date
 5 of Sale for the following classifications:

6 (1) all residential property with less than 6 units;
 7 and
 8 (2) all other property not covered by the 1-year
 9 redemption period outlined above.

10 Redemption deadlines may have been extended by the
 11 certificate holder or pursuant to Illinois law. To confirm the
 12 redemption deadline, you must contact the County Clerk at the
 13 address, telephone number, or email address below. Redemption
 14 can be made at any time on or before by applying to the
 15 County Clerk of County, Illinois at the Office of the
 16 County Clerk in, Illinois. The address, telephone number,
 17 and email address for the County Clerk is as follows:

18 ~~The above amount is subject to increase at 6 month~~
 19 ~~intervals from the date of sale. Check with the county clerk as~~
 20 ~~to the exact amount you owe before redeeming. Payment must be~~
 21 ~~made by certified check, cashier's check, money order, or in~~
 22 ~~eash.~~

23 ~~For further information contact the County Clerk~~

24 ADDRESS:.....

25 TELEPHONE:.....

26 For further information about the redemption deadline,

1 redemption amount, or payment process, please contact the
2 County Clerk.

3
4 ~~Purchaser or Assignee~~
5 ~~Dated (insert date).~~

6 Within 10 days after receipt of said notice, the county
7 clerk shall mail to the addresses supplied by the purchaser or
8 assignee, by registered or certified mail, copies of said
9 notice to the party in whose name the taxes are last assessed
10 as shown by the most recent tax collector's warrant books.
11 With the exception of a county or taxing district acquiring
12 certificates pursuant to Section 21-90 and 21-260, all
13 purchasers or assignees shall pay to the clerk postage plus
14 the sum of \$10. The clerk shall write or stamp the date of
15 receiving the notices upon the copies of the notices, and
16 retain one copy.

17 With the exception of forfeited tax liens or certificates
18 held by the county pursuant to Section 21-90, all redemption
19 periods shall begin on the date of sale. For forfeited tax
20 liens or certificates held by the county pursuant to Section
21 21-90, the county may cure any defect in a notice, or failure
22 to send a notice as required by this Section, by delivering to
23 the county clerk a notice to be given to the party in whose
24 name the taxes are last assessed as shown by the most recent

1 tax collector's warrant books. The redemption period begins on
2 the date the county delivered the corrected notice to the
3 clerk, if such extension is otherwise permitted by law.

4 The changes to this Section made by this amendatory Act of
5 the 97th General Assembly apply only to tax sales that occur on
6 or after the effective date of this amendatory Act of the 97th
7 General Assembly.

8 The changes made to this Section by this amendatory Act of
9 the 103rd General Assembly apply to matters concerning tax
10 certificates issued on or after the effective date of this
11 amendatory Act of the 103rd General Assembly.

12 (Source: P.A. 102-815, eff. 5-13-22.)

13 (35 ILCS 200/22-10)

14 Sec. 22-10. Notice of expiration of period of redemption.
15 A purchaser or assignee shall not be entitled to a tax deed to
16 the property sold unless, not less than 3 months nor more than
17 6 months prior to the expiration of the period of redemption,
18 he or she gives notice of the sale and the date of expiration
19 of the period of redemption to the owners, occupants, and
20 parties interested in the property, including any mortgagee of
21 record, as provided below. For counties or taxing districts
22 holding certificates pursuant to Section 21-90, the date of
23 expiration of the period of redemption shall be designated by
24 the county or taxing district in its petition for tax deed and
25 identified in the notice below, which shall be filed with the

1 county clerk. ~~the~~

2 The Notice to be given to the parties shall be in at least
3 10-point ~~10-point~~ type in the following form completely filled
4 in:

5 TAX DEED NO. FILED

6 TAKE NOTICE

7 County of

8 Date Premises Sold or Forfeited

9 Certificate No.

10 Sold or Forfeited for General Taxes of (year)

11 Sold for Special Assessment of (Municipality)

12 and special assessment number

13 Warrant No. Inst. No.

14 THIS PROPERTY HAS BEEN SOLD FOR

15 DELINQUENT TAXES

16 Property Address (as identified on the most recent tax bill,
17 if available) ~~Property located at~~

18 Legal Description or Property Index No.

19

20

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

24

25 ~~The amount to redeem is subject to increase at 6 month~~
26 ~~intervals from the date of sale and may be further increased if~~

1 ~~the purchaser at the tax sale or his or her assignee pays any~~
 2 ~~subsequently accruing taxes or special assessments to redeem~~
 3 ~~the property from subsequent forfeitures or tax sales.~~ Check
 4 with the county clerk as to the exact amount you owe before
 5 redeeming.

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

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

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

14 YOU ARE URGED TO REDEEM IMMEDIATELY
 15 TO PREVENT LOSS OF PROPERTY

16 Redemption can be made at any time on or before by
 17 applying to the County Clerk of, County, Illinois at the
 18 Office of the County Clerk in, Illinois.

19 For further information contact the County Clerk

20 ADDRESS:.....

21 TELEPHONE:.....

22

23 Purchaser or Assignee.

24 Dated (insert date).

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

4 The changes to this Section made by Public Act 97-557
5 apply only to matters in which a petition for tax deed is filed
6 on or after July 1, 2012 (the effective date of Public Act
7 97-557).

8 The changes to this Section made by Public Act 102-1003
9 ~~this amendatory Act of the 102nd General Assembly~~ apply to
10 matters in which a petition for tax deed is filed on or after
11 May 27, 2022 (the effective date of Public Act 102-1003) ~~this~~
12 ~~amendatory Act of the 102nd General Assembly~~. Failure of any
13 party or any public official to comply with the changes made to
14 this Section by Public Act 102-528 does not invalidate any tax
15 deed issued prior to May 27, 2022 (the effective date of Public
16 Act 102-1003) ~~this amendatory Act of the 102nd General~~
17 ~~Assembly~~.

18 The changes made to this Section by this amendatory Act of
19 the 103rd General Assembly apply to matters concerning tax
20 certificates issued on or after the effective date of this
21 amendatory Act of the 103rd General Assembly.

22 (Source: P.A. 102-528, eff. 1-1-22; 102-813, eff. 5-13-22;
23 102-1003, eff. 5-27-22; revised 9-1-22.)

24 (35 ILCS 200/22-15)

25 Sec. 22-15. Service of notice. The purchaser or his or her

1 assignee shall give the notice required by Section 22-10 by
2 causing it to be published in a newspaper as set forth in
3 Section 22-20. In addition, the notice shall be served upon
4 owners who reside on any part of the subject property by
5 leaving a copy of the notice with those owners personally. The
6 notice must be served by a sheriff (or if he or she is
7 disqualified, by a coroner) of the county in which the
8 property, or any part thereof, is located or, ~~except in Cook~~
9 ~~County,~~ by a person who is licensed or registered as a private
10 detective under the Private Detective, Private Alarm, Private
11 Security, Fingerprint Vendor, and Locksmith Act of 2004 ~~upon~~
12 ~~owners who reside on any part of the property sold by leaving a~~
13 ~~copy of the notice with those owners personally.~~

14 In counties of 3,000,000 or more inhabitants, if the
15 notice required by Section 22-10 is to be served by the
16 sheriff, no sale in error may be declared pursuant to Section
17 22-50 or subparagraph (5) of subsection (a) of Section 21-310
18 based upon the sheriff's failure to serve the notice in
19 accordance with this Section unless the notice and service
20 list for the first service attempt is delivered by the
21 purchaser or assignee to the sheriff at least 5 months prior to
22 the expiration of the period of redemption. Purchasers or
23 assignees may request that the sheriff make additional service
24 attempts to the same entities and locations, and the sheriff
25 may make those additional attempts within the noticing period
26 established in Section 22-10, but the sheriff's failure to

1 make such additional service attempts is not grounds for a
2 sale in error under Section 22-50 or subparagraph (5) of
3 subsection (a) of Section 21-310.

4 In counties of 3,000,000 or more inhabitants, if the
5 purchaser or assignee requests that the sheriff make an
6 additional service attempt upon an entity or to a location
7 that was not included on the service list for the first
8 attempt, then the purchaser or assignee must deliver the
9 notice and service list for the additional service attempt to
10 the sheriff at least 4 months before the expiration of the
11 period of redemption. If the purchaser or assignee delivers
12 the notice and service list for an additional service attempt
13 upon an entity or to a location that was not included on the
14 service list for the first attempt to the sheriff at least 4
15 months before the expiration of the period of redemption, then
16 the sheriff's failure to serve the notice in accordance with
17 this Section may be grounds for a sale in error under Section
18 22-50 but not under subparagraph (5) of subsection (a) of
19 Section 21-310. If the purchaser or assignee fails to deliver
20 the notice and service list for an additional service attempt
21 upon an entity or to a location that was not included on the
22 first service list to the sheriff at least 4 months prior to
23 the expiration of the period of redemption, then the sheriff's
24 failure to serve that additional notice in accordance with
25 this Section is not grounds for a sale in error under either
26 Section 22-50 or subparagraph (5) of subsection (a) of Section

1 21-310.

2 In counties of 3,000,000 or more inhabitants where a
3 taxing district is a petitioner for tax deed pursuant to
4 Section 21-90, in lieu of service by the sheriff or coroner the
5 notice may be served by a special process server appointed by
6 the circuit court as provided in this Section. The taxing
7 district may move prior to filing one or more petitions for tax
8 deed for appointment of such a special process server. The
9 court, upon being satisfied that the person named in the
10 motion is at least 18 years of age and is capable of serving
11 notice as required under this Code, shall enter an order
12 appointing such person as a special process server for a
13 period of one year. The appointment may be renewed for
14 successive periods of one year each by motion and order, and a
15 copy of the original and any subsequent order shall be filed in
16 each tax deed case in which a notice is served by the appointed
17 person. Delivery of the notice to and service of the notice by
18 the special process server shall have the same force and
19 effect as its delivery to and service by the sheriff or
20 coroner.

21 The same form of notice shall also be served, in the manner
22 set forth under Sections 2-203, 2-204, 2-205, 2-205.1, and
23 2-211 of the Code of Civil Procedure, upon all other owners and
24 parties interested in the property, if upon diligent inquiry
25 they can be found in the county, and upon the occupants of the
26 property.

1 If the property sold has more than 4 dwellings or other
2 rental units, and has a managing agent or party who collects
3 rents, that person shall be deemed the occupant and shall be
4 served with notice instead of the occupants of the individual
5 units. If the property has no dwellings or rental units, but
6 economic or recreational activities are carried on therein,
7 the person directing such activities shall be deemed the
8 occupant. Holders of rights of entry and possibilities of
9 reverter shall not be deemed parties interested in the
10 property.

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

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

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

1 possession shall be deemed service upon the owners or parties
2 interested.

3 If any owner or party interested, upon diligent inquiry
4 and effort cannot be found or served with notice in the county,
5 then the person making the service shall cause a copy of the
6 notice to be sent by registered or certified mail, return
7 receipt requested, to that party at his or her residence, if
8 ascertainable.

9 The changes to this Section made by Public Act 95-477
10 apply only to matters in which a petition for tax deed is filed
11 on or after June 1, 2008 (the effective date of Public Act
12 95-477).

13 (Source: P.A. 95-195, eff. 1-1-08; 95-477, eff. 6-1-08;
14 95-876, eff. 8-21-08.)

15 (35 ILCS 200/22-25)

16 Sec. 22-25. Mailed notice. In addition to the notice
17 required to be served not less than one month nor more than 6
18 months prior to the expiration of the period of redemption,
19 the purchaser or his or her assignee shall prepare and deliver
20 to the clerk of the Circuit Court of the county in which the
21 property is located, not more than 6 months and not less than 3
22 months ~~111 days~~ prior to the expiration of the period of
23 redemption, the notice provided for in this Section, together
24 with the statutory costs for mailing the notice by certified
25 mail, return receipt requested. The form of notice to be

1 mailed by the clerk shall be identical in form to that provided
2 by Section 22-10 for service upon owners residing upon the
3 property sold, except that it shall bear the signature of the
4 clerk instead of the name of the purchaser or assignee and
5 shall designate the parties to whom it is to be mailed. The
6 clerk may furnish the form. The clerk shall mail the notices
7 delivered to him or her by certified mail, return receipt
8 requested, not less than 3 months prior to the expiration of
9 the period of redemption. The certificate of the clerk that he
10 or she has mailed the notices, together with the return
11 receipts, shall be filed in and made a part of the court
12 record. The notices shall be mailed to the owners of the
13 property at their last known addresses, and to those persons
14 who are entitled to service of notice as occupants.

15 The changes to this Section made by Public Act 97-557 ~~this~~
16 ~~amendatory Act of the 97th General Assembly~~ shall be construed
17 as being declaratory of existing law and not as a new
18 enactment.

19 The changes to this Section made by Public Act 102-1003
20 ~~this amendatory Act of the 102nd General Assembly~~ apply to
21 matters in which a petition for tax deed is filed on or after
22 May 27, 2022 (the effective date of Public Act 102-1003) ~~this~~
23 ~~amendatory Act of the 102nd General Assembly~~. Failure of any
24 party or any public official to comply with the changes made to
25 this Section by Public Act 102-528 does not invalidate any tax
26 deed issued prior to May 27, 2022 (the effective date of Public

1 ~~Act 102-1003) this amendatory Act of the 102nd General~~
2 ~~Assembly.~~

3 (Source: P.A. 102-528, eff. 1-1-22; 102-815, eff. 5-13-22;
4 102-1003, eff. 5-27-22; revised 8-12-22.)

5 (35 ILCS 200/22-30)

6 Sec. 22-30. Petition for deed. At any time within 6 months
7 but not less than 3 months prior to the expiration of the
8 redemption period for property sold pursuant to judgment and
9 order of sale under Sections 21-110 through 21-120 or 21-260
10 or otherwise acquired by the county pursuant to Section 21-90,
11 the purchaser, or the agent pursuant to Section 21-90, ~~or his~~
12 ~~or her assignee~~ may file a petition in the circuit court in the
13 same proceeding in which the judgment and order of sale were
14 entered, asking that the court direct the county clerk to
15 issue a tax deed if the property is not redeemed from the sale.
16 The petition shall be accompanied by the statutory filing fee.

17 Notice of filing the petition and a date for redemption,
18 after which ~~the date on which~~ the petitioner intends to apply
19 for an order to issue a tax ~~on the petition that a deed~~ if the
20 taxes are not ~~be issued if the property is not~~ redeemed, shall
21 be given to occupants, owners and persons interested in the
22 property as part of the notice provided in Sections 22-10
23 through 22-25, except that only one publication is required.
24 The county clerk shall be notified of the filing of the
25 petition and any person owning or interested in the property

1 may, if he or she desires, appear in the proceeding.

2 The changes to this Section made by this amendatory Act of
3 the 95th General Assembly apply only to matters in which a
4 petition for tax deed is filed on or after the effective date
5 of this amendatory Act of the 95th General Assembly.

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

7 (35 ILCS 200/22-35)

8 Sec. 22-35. Reimbursement of a county or municipality
9 before issuance of tax deed. Except in any proceeding in which
10 the tax purchaser is a county acting as a trustee for taxing
11 districts as provided in Section 21-90, an order for the
12 issuance of a tax deed under this Code shall not be entered
13 affecting the title to or interest in any property in which a
14 county, city, village or incorporated town has an interest
15 under the police and welfare power by advancements made from
16 public funds, until the purchaser or assignee makes
17 reimbursement to the county, city, village or incorporated
18 town of the money so advanced or the county, city, village, or
19 town waives its lien on the property for the money so advanced.
20 In ~~However, in~~ lieu of reimbursing the county, city, village,
21 or town for any advancement of money that have not been waived
22 ~~reimbursement or waiver~~, the purchaser or his or her assignee
23 may make application for and the court shall order that the tax
24 purchase be set aside as a sale in error. However, a ~~A~~ sale in
25 error may not be granted under this Section if:

1 (1) the lien has been released, satisfied, discharged,
2 or waived; or

3 (2) the following conditions apply:

4 (A) the county, city, village, or town does not
5 agree to release, discharge, or waive the lien;

6 (B) the aggregate total of all such liens recorded
7 against the property by the county, city, village, or
8 town is less than \$5,000; and

9 (C) the lien or liens secure money advanced by the
10 county, city, village, or town to abate conditions on
11 the property that are in violation of Section 11-20-7,
12 Section 11-20-12, or Section 11-20-13 of the Illinois
13 Municipal Code or any other applicable codes or
14 ordinances adopted by a county, city, village or town
15 pursuant to its emergency authority to abate neglected
16 weeds, grass, trees, bushes, garbage, debris, or
17 graffiti from property.

18 A filing or appearance fee shall not be required of a
19 county, city, village or incorporated town seeking to enforce
20 its claim under this Section in a tax deed proceeding.

21 (Source: P.A. 101-379, eff. 1-1-20.)

22 (35 ILCS 200/22-40)

23 Sec. 22-40. Issuance of deed; possession.

24 (a) To obtain an order for issuance of tax deed, the
25 petitioner must provide sufficient evidence that: ~~If the~~

1 (1) the redemption period has expired ~~expires~~ and the
2 property has not been redeemed; ~~and~~

3 (2) all taxes and special assessments which became due
4 and payable subsequent to the sale have been paid, unless
5 the county or its agent, as trustee pursuant to Section
6 21-90, is the petitioner; and

7 (3) all forfeitures and sales which occur subsequent
8 to the sale are paid or redeemed, unless the county or its
9 agent, as trustee pursuant to Section 21-90, is the
10 petitioner; have been redeemed and

11 (4) the notices required by law have been given, and
12 all advancements of public funds under the police power
13 made by a county, city, village or town under Section
14 22-35 have been paid; and

15 (5) the petitioner has complied with all the
16 provisions of law entitling him or her to a deed.

17 Upon receipt of sufficient evidence of the requirements
18 under this subsection (a), the court shall find that the
19 petitioner complied with those requirements and shall enter an
20 order directing the county clerk, on the production of the tax
21 certificate and a certified copy of the order, to issue to the
22 purchaser or its assignee a tax deed. ~~the court shall so find~~
23 ~~and shall enter an order directing the county clerk on the~~
24 ~~production of the certificate of purchase and a certified copy~~
25 ~~of the order, to issue to the purchaser or his or her assignee~~
26 ~~a tax deed.~~ The court shall insist on strict compliance with

1 Section 22-10 through 22-25. Prior to the entry of an order
2 directing the issuance of a tax deed, the petitioner shall
3 furnish the court with a report of proceedings of the evidence
4 received on the application for tax deed and the report of
5 proceedings shall be filed and made a part of the court record.

6 (b) Except as provided in subsection (e), if ~~if~~ taxes for
7 years prior to the year or years sold are or become delinquent
8 subsequent to the date of sale, the court shall find that the
9 lien of those delinquent taxes has been or will be merged into
10 the tax deed grantee's title if the court determines that the
11 tax deed grantee or any prior holder of the certificate of
12 purchase, or any person or entity under common ownership or
13 control with any such grantee or prior holder of the
14 certificate of purchase, was at no time the holder of any
15 certificate of purchase for the years sought to be merged. If
16 delinquent taxes are merged into the tax deed pursuant to this
17 subsection, the court shall enter an order declaring which
18 specific taxes have been or will be merged into the tax deed
19 title and directing the county treasurer and county clerk to
20 reflect that declaration in the warrant and judgment records;
21 provided, that no such order shall be effective until a tax
22 deed has been issued and timely recorded. Nothing contained in
23 this Section shall relieve any owner liable for delinquent
24 property taxes under this Code from the payment of the taxes
25 that have been merged into the title upon issuance of the tax
26 deed.

1 (c) The county clerk is entitled to a fee of \$10 in
2 counties of 3,000,000 or more inhabitants and \$5 in counties
3 with less than 3,000,000 inhabitants for the issuance of the
4 tax deed, with the exception of deeds issued to the county
5 pursuant to its authority under Section 21-90. The clerk may
6 not include in a tax deed more than one property as listed,
7 assessed and sold in one description, except in cases where
8 several properties are owned by one person.

9 Upon application the court shall, enter an order to place
10 the tax deed grantee or the grantee's successor in interest in
11 possession of the property and may enter orders and grant
12 relief as may be necessary or desirable to maintain the
13 grantee or the grantee's successor in interest in possession.

14 (d) The court shall retain jurisdiction to enter orders
15 pursuant to subsections (b) and (c) of this Section. This
16 amendatory Act of the 92nd General Assembly and this
17 amendatory Act of the 95th General Assembly shall be construed
18 as being declarative of existing law and not as a new
19 enactment.

20 (e) Prior to the issuance of any tax deed under this
21 Section, the petitioner must redeem all taxes and special
22 assessments on the property that are subject to a pending tax
23 petition filed by a county or its assignee pursuant to Section
24 21-90.

25 (f) If, for any reason, a purchaser fails to obtain an
26 order for tax deed within the required time period and no sale

1 in error was granted or redemption paid, then the certificate
2 shall be forfeited to the county, as trustee, pursuant to
3 Section 21-90.

4 (Source: P.A. 98-1162, eff. 6-1-15.)

5 (35 ILCS 200/22-60)

6 Sec. 22-60. Contents of deed; recording. Every tax deed
7 shall contain the full names and the true post office address
8 and residence of grantee. A county receiving a tax deed
9 pursuant to Section 21-90 may designate a specific county
10 agency to be named as the deed grantee. It shall not be of any
11 force or effect, and the recipient shall not take title to the
12 property, until after the deed ~~it~~ has been recorded in the
13 office of the recorder.

14 (Source: P.A. 83-358; 88-455.)".