

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 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),  
17 or on his or her own initiative, subject to the limitations of  
18 Sections 9-265 and 9-270, to assess properties which may have  
19 been omitted from assessments for the current year and not  
20 more than 3 years prior to the current year for which the  
21 property was liable to be taxed, and for which the tax has not  
22 been paid, but only on notice and an opportunity to be heard in  
23 the manner and form required by law, and shall enter the

1 assessments upon the assessment books. Any notice shall  
2 include (i) a request that a person receiving the notice who is  
3 not the current taxpayer contact the office of the county  
4 assessor and explain that the person is not the current  
5 taxpayer, which contact may be made on the telephone, in  
6 writing, or in person upon receipt of the notice, and (ii) the  
7 name, address, and telephone number of the appropriate  
8 personnel in the office of the county assessor to whom the  
9 response should be made. Any time period for the review of an  
10 omitted assessment included in the notice shall be consistent  
11 with the time period established by the assessor in accordance  
12 with subsection (a) of Section 12-55. No charge for tax of  
13 previous years shall be made against any property if (1) the  
14 assessor failed to notify the board of review of the omitted  
15 assessment in accordance with subsection (a-1) of this  
16 Section; (2) the property was last assessed as unimproved, the  
17 owner of such property gave notice of subsequent improvements  
18 and requested a reassessment as required by Section 9-180, and  
19 reassessment of the property was not made within the 16-month  
20 ~~16-month~~ period immediately following the receipt of that  
21 notice; (3) the owner of the property gave notice as required  
22 by Section 9-265; (4) the assessor received a building permit  
23 for the property evidencing that new construction had occurred  
24 or was occurring on the property but failed to list the  
25 improvement on the tax rolls; (5) the assessor received a plat  
26 map, plat of survey, ALTA survey, mortgage survey, or other

1 similar document containing the omitted property but failed to  
2 list the improvement on the tax rolls; (6) the assessor  
3 received a real estate transfer declaration indicating a sale  
4 from an exempt property owner to a non-exempt property owner  
5 but failed to list the property on the tax rolls; or (7) the  
6 property was the subject of an assessment appeal before the  
7 assessor or the board of review that had included the intended  
8 omitted property as part of the assessment appeal and provided  
9 evidence of its market value.

10 (a-1) After providing notice and an opportunity to be  
11 heard as required by subsection (a) of this Section, the  
12 assessor shall render a decision on the omitted assessment,  
13 whether or not the omitted assessment was contested, and shall  
14 mail a notice of the decision to the taxpayer of record or to  
15 the party that contested the omitted assessment. The notice of  
16 decision shall contain a statement that the decision may be  
17 appealed to the board of review. The decision and all evidence  
18 used in the decision shall be transmitted by the assessor to  
19 the board of review on or before the dates specified in  
20 accordance with Section 16-110.

21 (b) Any taxes based on the omitted assessment of a  
22 property pursuant to Sections 9-260 through 9-270 and Sections  
23 16-135 and 16-140 shall be prepared and mailed at the same time  
24 as the estimated first installment property tax bill for the  
25 preceding year (as described in Section 21-30) is prepared and  
26 mailed. The omitted assessment tax bill is not due until the

1 date on which the second installment property tax bill for the  
2 preceding year becomes due. The omitted assessment tax bill  
3 shall be deemed delinquent and shall bear interest beginning  
4 on the day after the due date of the second installment (as  
5 described in Section 21-25). In counties with 3,000,000 or  
6 more inhabitants, any ~~Any~~ taxes for omitted assessments for a  
7 tax year before tax year 2023 that are deemed delinquent after  
8 the due date of the second installment tax bill shall bear  
9 interest at the rate of 1.5% per month, or portion thereof,  
10 until paid or forfeited (as described in Section 21-25). In  
11 counties with 3,000,000 or more inhabitants, any taxes for  
12 omitted assessments for tax year 2023 or thereafter that are  
13 deemed delinquent after the due date of the second installment  
14 tax bill shall bear interest at the rate of 0.75% per month, or  
15 portion thereof, until paid or forfeited (as described in  
16 Section 21-25).

17 (c) The assessor shall have no power to change the  
18 assessment or alter the assessment books in any other manner  
19 or for any other purpose so as to change or affect the taxes in  
20 that year, except as ordered by the board of appeals (until the  
21 first Monday in December 1998 and the board of review  
22 beginning the first Monday in December 1998 and thereafter).  
23 The county assessor shall make all changes and corrections  
24 ordered by the board of appeals (until the first Monday in  
25 December 1998 and the board of review beginning the first  
26 Monday in December 1998 and thereafter). The county assessor

1 may for the purpose of revision by the board of appeals (until  
2 the first Monday in December 1998 and the board of review  
3 beginning the first Monday in December 1998 and thereafter)  
4 certify the assessment books for any town or taxing district  
5 after or when such books are completed.

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

7 (35 ILCS 200/18-250)

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

10 (a) When any property has been forfeited for taxes or  
11 special assessments, the clerk shall compute the amount of  
12 back taxes and special assessments, interest, statutory costs,  
13 and printer's fees remaining due, with one year's interest on  
14 all taxes forfeited, and enter them upon the collector's books  
15 as separate items. Except as otherwise provided in Section  
16 21-375, the aggregate so computed shall be collected in the  
17 same manner as the taxes on other property for that year. The  
18 county clerk shall examine the forfeitures, and strike all  
19 errors and make corrections as necessary. For counties with  
20 fewer than 3,000,000 inhabitants, interest ~~Interest~~ added to  
21 forfeitures under this Section shall be at the rate of 12% per  
22 year. For counties with 3,000,000 or more inhabitants,  
23 interest added to forfeitures under this Section shall accrue  
24 at the rate of (i) 12% per year if the forfeiture is for a tax  
25 year before tax year 2023 or (ii) 0.75% per month, or portion

1 thereof, if the forfeiture is for tax year 2023 or any tax year  
2 thereafter.

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

24 (c) In counties with 3,000,000 or more inhabitants, on or  
25 before January 1, 2001 and during each year thereafter, the  
26 county clerk shall compute the amount of taxes on each

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

16 (d) In counties with 100,000 or more inhabitants, the  
17 county clerk shall, when making the annual collector's books,  
18 in a suitable column, insert and designate previous  
19 forfeitures of general taxes by the word "forfeiture", to be  
20 stamped opposite each property forfeited at the last previous  
21 tax sale for general taxes and not redeemed or purchased  
22 previous to the completion of the collector's books. The  
23 collectors of general taxes shall stamp upon all bills  
24 rendered and receipts given the information on the collector's  
25 books regarding forfeiture of general taxes, and the stamped  
26 notation shall also refer the recipient to the county clerk

1 for full information. The county clerk shall be allowed to  
2 collect from the person requesting an estimate of costs of  
3 redemption of a forfeited property, the fee provided by law.

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

5 (35 ILCS 200/21-15)

6 Sec. 21-15. General tax due dates; default by mortgage  
7 lender. Except as otherwise provided in this Section or  
8 Section 21-40, all property upon which the first installment  
9 of taxes remains unpaid on the later of (i) June 1 or (ii) the  
10 day after the date specified on the real estate tax bill as the  
11 first installment due date annually shall be deemed delinquent  
12 and shall bear interest after that date. For property located  
13 in a county with fewer than 3,000,000 inhabitants, the unpaid  
14 taxes shall bear interest at the rate of 1 1/2% per month or  
15 portion thereof. For property located in a county with  
16 3,000,000 or more inhabitants, the unpaid taxes shall bear  
17 interest at the rate of (i) 1.5% per month, or portion thereof,  
18 if the unpaid taxes are for a tax year before 2023 or (ii)  
19 0.75% per month, or portion thereof, if the unpaid taxes are  
20 for tax year 2023 or any tax year thereafter. Except as  
21 otherwise provided in this Section or Section 21-40, all  
22 property upon which the second installment of taxes remains  
23 due and unpaid on the later of (i) September 1 or (ii) the day  
24 after the date specified on the real estate tax bill as the  
25 second installment due date, annually, shall be deemed



1 delinquent and shall bear interest after that date at the same  
2 interest rate. Notwithstanding any other provision of law, in  
3 counties with fewer than 3,000,000 inhabitants, if a taxpayer  
4 owes an arrearage of taxes due to an administrative error, and  
5 if the county collector sends a separate bill for that  
6 arrearage as provided in Section 14-41, then any part of the  
7 arrearage of taxes that remains unpaid on the day after the due  
8 date specified on that tax bill shall be deemed delinquent and  
9 shall bear interest after that date at the rate of 1 1/2% per  
10 month or portion thereof. Notwithstanding any other provision  
11 of law, in counties with 3,000,000 or more inhabitants, 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 arrearage is for a  
19 tax year before tax year 2023 or (ii) 0.75% per month, or  
20 portion thereof, if the arrearage is for tax year 2023 or any  
21 tax year thereafter. All interest collected shall be paid into  
22 the general fund of the county. Payment received by mail and  
23 postmarked on or before the required due date is not  
24 delinquent.

25 Property not subject to the interest charge in Section  
26 9-260 or Section 9-265 shall also not be subject to the

1 interest charge imposed by this Section until such time as the  
2 owner of the property receives actual notice of and is billed  
3 for the principal amount of back taxes due and owing.

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

26 Notwithstanding any other provision of law, when any

1 unpaid taxes become delinquent under this Section through the  
2 fault of the mortgage lender, (i) the interest assessed under  
3 this Section for delinquent taxes shall be charged against the  
4 mortgage lender and not the mortgagor and (ii) the mortgage  
5 lender shall pay the taxes, redeem the property and take all  
6 necessary steps to remove any liens accruing against the  
7 property because of the delinquency. In the event that more  
8 than one entity meets the definition of mortgage lender with  
9 respect to any mortgage, the interest shall be assessed  
10 against the mortgage lender responsible for servicing the  
11 mortgage. Unpaid taxes shall be deemed delinquent through the  
12 fault of the mortgage lender only if: (a) the mortgage lender  
13 has received all payments due the mortgage lender for the  
14 property being taxed under the written terms of the mortgage  
15 or promissory note secured by the mortgage, (b) the mortgage  
16 lender holds funds in escrow to pay the taxes, and (c) the  
17 funds are sufficient to pay the taxes after deducting all  
18 amounts reasonably anticipated to become due for all hazard  
19 insurance premiums and mortgage insurance premiums and any  
20 other assessments to be paid from the escrow under the terms of  
21 the mortgage. For purposes of this Section, an amount is  
22 reasonably anticipated to become due if it is payable within  
23 12 months from the time of determining the sufficiency of  
24 funds held in escrow. Unpaid taxes shall not be deemed  
25 delinquent through the fault of the mortgage lender if the  
26 mortgage lender was directed in writing by the mortgagor not

1 to pay the property taxes, or if the failure to pay the taxes  
2 when due resulted from inadequate or inaccurate parcel  
3 information provided by the mortgagor, a title or abstract  
4 company, or by the agency or unit of government assessing the  
5 tax.

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

7 (35 ILCS 200/21-25)

8 Sec. 21-25. Due dates; accelerated billing in counties of  
9 3,000,000 or more. Except as hereinafter provided and as  
10 provided in Section 21-40, in counties with 3,000,000 or more  
11 inhabitants in which the accelerated method of billing and  
12 paying taxes provided for in Section 21-30 is in effect, the  
13 estimated first installment of unpaid taxes shall be deemed  
14 delinquent and shall bear interest after March 1 and until  
15 paid or forfeited at the rate of (i) 1 1/2% per month or  
16 portion thereof if the unpaid taxes are for a tax year before  
17 2023 or (ii) 0.75% per month, or portion thereof, if the unpaid  
18 taxes are for tax year 2023 or any tax year thereafter ~~until~~  
19 ~~paid or forfeited~~. For tax year 2010, the estimated first  
20 installment of unpaid taxes shall be deemed delinquent and  
21 shall bear interest after April 1 at the rate of 1.5% per month  
22 or portion thereof until paid or forfeited. For tax year 2022,  
23 the estimated first installment of unpaid taxes shall be  
24 deemed delinquent and shall bear interest after April 1, 2023  
25 at the rate of 1.5% per month or portion thereof until paid or

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

15 If the county board elects by ordinance adopted prior to  
16 July 1 of a levy year to provide for taxes to be paid in 4  
17 installments, each installment for that levy year and each  
18 subsequent year shall be deemed delinquent and shall begin to  
19 bear interest 30 days after the date specified by the  
20 ordinance for mailing bills, at the rate of 1 1/2% per month,  
21 or portion thereof, until paid or forfeited. If the unpaid  
22 taxes are for a tax year before 2023, then interest shall  
23 accrue at the rate of 1.5% per month, or portion thereof, until  
24 paid or forfeited. If the unpaid taxes are for tax year 2023 or  
25 any tax year thereafter, then interest shall accrue at the  
26 rate of 0.75% per month, or portion thereof, until paid or

1 forfeited.

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

4 Taxes levied on homestead property in which a member of  
5 the National Guard or reserves of the armed forces of the  
6 United States who was called to active duty on or after August  
7 1, 1990, and who has an ownership interest, shall not be deemed  
8 delinquent and no interest shall accrue or be charged as a  
9 penalty on such taxes due and payable in 1991 or 1992 until one  
10 year after that member returns to civilian status.

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 to civilian status. 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 (Source: P.A. 102-1112, eff. 12-21-22.)

8 (35 ILCS 200/21-45)

9 Sec. 21-45. Failure to issue tax bill in prior year. In the  
10 event no tax bill was issued as provided in Section 21-30, on  
11 any property in any previous year for any reason, one tax bill  
12 shall be prepared and mailed by July 1 of the year subsequent  
13 to the year in which no tax bill was issued, and taxes on that  
14 property for that year only shall bear interest after the  
15 first day of August of that year. In counties with fewer than  
16 3,000,000 inhabitants, interest shall accrue at the rate of 1  
17 1/2% per month or portion thereof until paid or forfeited. In  
18 counties with 3,000,000 or more inhabitants, if the taxes are  
19 for a tax year before tax year 2023, then interest shall accrue  
20 at the rate of 1.5% per month, or portion thereof, until paid  
21 or forfeited. In counties with 3,000,000 or more inhabitants,  
22 if the taxes are for the 2023 tax year or any tax year  
23 thereafter, then interest shall accrue at the rate of 0.75%  
24 per month, or portion thereof, until paid or forfeited.

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

1 (35 ILCS 200/21-90)

2 Sec. 21-90. Purchase and sale by county; distribution of  
3 proceeds.

4 (a) When any property is ~~delinquent, or is forfeited for~~  
5 ~~each of 2 or more years, and is~~ offered for sale under any of  
6 the provisions of this Code, the county board ~~County Board~~ of  
7 the county ~~County~~ in which the property is located, in its  
8 discretion, may bid, or, in the case of forfeited property,  
9 may apply to purchase it or otherwise acquire the tax lien or  
10 certificate, in the name of the county ~~County~~ as trustee for  
11 all taxing districts having an interest in the property's  
12 taxes or special assessments for the nonpayment of which the  
13 property is sold. The presiding officer of the county board,  
14 with the advice and consent of the board ~~Board~~, may appoint on  
15 its behalf some officer, ~~or~~ person, or entity to attend such  
16 sales, bid on tax liens or certificates, and act on behalf of  
17 the county when exercising its authority under this Section  
18 ~~and bid or, in the case of forfeited property, to apply to the~~  
19 ~~county clerk to purchase.~~ The county ~~County~~ shall apply on the  
20 bid or purchase the unpaid taxes and special assessments due  
21 upon the property. No cash need be paid.

22 (b) The county, as trustee for all taxing districts having  
23 an interest in the property's taxes or special assessments,  
24 shall be the designated holder of all tax liens or  
25 certificates that are forfeited to the State or county. No



1 cash need be paid for the forfeited tax lien or certificate.

2 (c) For any tax lien or certificate acquired under  
3 subsection (a) or (b) of this Section, the county ~~The County~~  
4 may take steps necessary to acquire title to the property and  
5 may manage and operate the property, including, but not  
6 limited to, mowing of grass, removal of nuisance greenery,  
7 removal of garbage, waste, debris or other materials, or the  
8 demolition, repair, or remediation of unsafe structures. When  
9 a county, or other taxing district within the county, is a  
10 petitioner for a tax deed, no filing fee shall be required.  
11 When a county or other taxing district within the county is the  
12 petitioner for a tax deed, one petition may be filed including  
13 all parcels that are tax delinquent within the county or  
14 taxing district, and any publication made under Section 22-20  
15 of this Code may combine all such parcels within a single  
16 notice. The notice may include the street address as listed on  
17 the most recent available tax bills, if available, and shall  
18 list the Property Index Number ~~shall list the street or common~~  
19 ~~address, if known,~~ of the parcels for informational purposes.  
20 The county, as tax creditor and as trustee for other tax  
21 creditors, or other taxing district within the county, shall  
22 not be required to allege and prove that all taxes and special  
23 assessments which become due and payable after the sale or  
24 forfeiture to the county have been paid nor shall the county be  
25 required to pay the subsequently accruing taxes or special  
26 assessments at any time. The county board or its designee may

1 prohibit the county collector from including the property in  
2 the tax sale of one or more subsequent years. The lien of taxes  
3 and special assessments which become due and payable after a  
4 sale to a county shall merge in the fee title of the county, or  
5 other taxing district within the county, on the issuance of a  
6 deed.

7 The county ~~County~~ may sell any ~~or assign the~~ property ~~so~~  
8 acquired with authority provided in this Section, or assign  
9 any tax ~~the certificate of purchase to it,~~ to any party,  
10 including, but not limited to, taxing districts,  
11 municipalities, land banks created pursuant to Illinois law,  
12 or non-profit developers focused on constructing affordable  
13 housing.

14 The assigned tax certificate shall be void with no further  
15 rights given to the assignee, including no right to refund or  
16 reimbursement, if a tax deed has not been recorded within 4  
17 years after the date of the assignment unless a court extends  
18 the assignment period as provided in this Section. Upon a  
19 motion by the assignee, a court may toll the 4-year deadline  
20 for a specified period of time if the court finds the assignee  
21 is prevented from obtaining or recording a deed by injunction  
22 or order of any court, by the refusal or inability of any court  
23 to act upon the application for a tax deed, by a municipality's  
24 refusal to issue necessary transfer stamps or approvals for  
25 recording, or by the refusal of the clerk to execute the deed.  
26 If an assigned tax certificate is void under this Section, it

1 shall be forfeited to the county and held as a valid  
2 certificate of sale in the county's name pursuant to this  
3 Section 21-90. The proceeds of any ~~that~~ sale or assignment  
4 under this Section, less all costs of the county incurred in  
5 the acquisition, operation, maintenance, and sale ~~or~~  
6 ~~assignment~~ of the property or assignment of the tax  
7 certificate, including all costs associated with county staff  
8 and overhead used to perform the duties of the trustee set  
9 forth in this Section, shall be distributed to the taxing  
10 districts in proportion to their respective interests therein.

11 Under Sections 21-110, 21-115, 21-120, and 21-190 ~~and~~  
12 ~~21-405,~~ a county ~~County~~ may bid or purchase only in the absence  
13 of other bidders.

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

15 (35 ILCS 200/21-118)

16 Sec. 21-118. Tax sale; online database. At least 10 days  
17 prior to any tax sale authorized under this Article 21, the  
18 county collector may post on his or her website a list of all  
19 properties that are eligible to be sold at the sale. The list  
20 shall include the street address on file with the county  
21 collector, if available, and shall include the PIN number  
22 assigned to the property. The list may not include the name of  
23 the property owner. The list may designate properties on which  
24 a sale in error has previously been declared, provided that  
25 those designations are posted at least 7 days before any tax

1 sale authorized under this Article 21. If the list designates  
2 properties as properties on which a sale in error has  
3 previously been declared, the list shall also include the  
4 court case number or administrative number under which the  
5 declaration of the sale in error was made and the basis for the  
6 sale in error. No sale in error may be declared under this Code  
7 based upon an omission from or error on the list of designated  
8 properties.

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

10 (35 ILCS 200/21-145)

11 Sec. 21-145. Scavenger sale. At the same time the county  
12 collector ~~County Collector~~ annually publishes the collector's  
13 annual sale advertisement under Sections 21-110, 21-115, and  
14 21-120, ~~it is mandatory for the collector in counties with~~  
15 ~~3,000,000 or more inhabitants, and in other counties~~ may, if  
16 the county board so orders by resolution, ~~to~~ publish an  
17 advertisement giving notice of the intended sale of certain  
18 tax liens and certificates that have been forfeited and are  
19 held by the county pursuant to Section 21-90 ~~application for~~  
20 ~~judgment and sale of all properties upon which all or a part of~~  
21 ~~the general taxes for each of 3 or more years are delinquent as~~  
22 ~~of the date of the advertisement.~~ Under no circumstance may a  
23 tax year be offered at a scavenger sale prior to the annual tax  
24 sale for that tax year (or, for omitted assessments issued  
25 pursuant to Section 9-260, the annual tax sale for that

1 omitted assessment's warrant year, as defined herein). ~~In no~~  
2 ~~event may there be more than 2 consecutive years without a sale~~  
3 ~~under this Section, except where a tax sale has been delayed~~  
4 ~~pursuant to Section 21-150 as a result of a statewide COVID-19~~  
5 ~~public health emergency. The term delinquent also includes~~  
6 ~~forfeitures.~~

7 The county collector ~~County Collector~~ shall include in the  
8 advertisement and in the application for judgment and sale  
9 under this Section and Section 21-260 the total amount of all  
10 general taxes upon those properties which are delinquent as of  
11 the date of the advertisement. In lieu of a single annual  
12 advertisement and application for judgment and sale under this  
13 Section and Section 21-260, the county collector ~~County~~  
14 ~~Collector~~ may, from time to time, beginning on the date of the  
15 publication of the annual sale advertisement and before August  
16 1 of the next year, publish separate advertisements and make  
17 separate applications on eligible properties described in one  
18 or more volumes of the delinquent list. The separate  
19 advertisements and applications shall, in the aggregate,  
20 include all the properties which otherwise would have been  
21 included in the single annual advertisement and application  
22 for judgment and sale under this Section. Upon the written  
23 request of the taxing district which levied the same, the  
24 county collector may ~~County Collector shall~~ also include in  
25 the advertisement the special taxes and special assessments,  
26 together with interest, penalties and costs thereon upon those

1 properties which are delinquent as of the date of the  
2 advertisement. The advertisement and application for judgment  
3 and sale shall be in the manner prescribed by this Code  
4 relating to the annual advertisement and application for  
5 judgment and sale of delinquent properties.

6 As used in this Section, the term delinquent also includes  
7 tax liens and certificates forfeited to the county as trustee  
8 and held pursuant to Section 21-90, if those tax liens or  
9 certificates are approved for sale by the county board. Any  
10 tax lien or certificate held by the county pursuant to Section  
11 21-90 that is offered at a scavenger sale shall be assigned by  
12 the county to the winning bidder at the scavenger sale as set  
13 forth in Section 21-90. After 4 years from the date of  
14 assignment, the assignment is void and the tax certificate  
15 shall be forfeited back to the county and held pursuant to  
16 Section 21-90, unless a tax deed has been issued and recorded  
17 by the assignee or a court order to toll the deadline pursuant  
18 to Section 21-90 is entered.

19 As used in this Section, "warrant year" means the year  
20 preceding the calendar year in which the omitted assessment  
21 first became due and payable.

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

23 (35 ILCS 200/21-225)

24 Sec. 21-225. Forfeited tax liens and certificates  
25 property. Every tax lien or certificate for property offered

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

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

1 (35 ILCS 200/21-235)

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

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

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

11 (35 ILCS 200/21-240)

12 Sec. 21-240. Payment for property purchased at tax sale;  
13 reoffering for sale. ~~Payment for property purchased at tax~~  
14 ~~sale; reoffering for sale.~~ Except as otherwise provided below,  
15 the person purchasing any property, or any part thereof, shall  
16 be liable to the county for the amount due and shall forthwith  
17 pay to the county collector the amount charged on the  
18 property. Upon failure to do so, the amount due shall be  
19 recoverable in a civil action brought in the name of the People  
20 of the State of Illinois in any court of competent  
21 jurisdiction. The person so purchasing shall be relieved of  
22 liability only by payment of the amount due together with  
23 interest and costs thereon, or if the property is reoffered at  
24 the sale, purchased and paid for. Reoffering of the property



1 for sale shall be at the discretion of the collector. The sale  
2 shall not be closed until payment is made or the property again  
3 offered for sale. In counties with 3,000,000 or more  
4 inhabitants, only the taxes, special assessments, interest and  
5 costs as advertised in the sale shall be required to be paid  
6 forthwith. Except if the purchaser is the county as trustee  
7 pursuant to Section 21-90, the ~~The~~ general taxes charged on  
8 the land remaining due and unpaid, including amounts subject  
9 to certificates of error, not included in the advertisement,  
10 shall be paid by the purchaser within 10 days after the sale,  
11 except that upon payment of the fee provided by law to the  
12 County Clerk (which fee shall be deemed part of the costs of  
13 sale) the purchaser may make written application, within the  
14 10 day period, to the county clerk for a statement of all  
15 taxes, interest and costs due and an estimate of the cost of  
16 redemption of all forfeited general taxes, which were not  
17 included in the advertisement. After obtaining such statement  
18 and estimate and an order on the county collector to receive  
19 the amount of forfeited general taxes, if any, the purchaser  
20 shall pay to the county collector all the remaining taxes,  
21 interest and costs, and the amount necessary to redeem the  
22 forfeited general taxes. The county collector shall issue the  
23 purchaser a receipt therefor. Any delay in providing the  
24 statement or in accepting payment, and delivering receipt  
25 therefor, shall not be counted as a part of the 10 days. When  
26 the receipt of the collector is issued, a copy shall be filed

1 with the county clerk and the county clerk shall include the  
2 amount shown in such receipt in the amount of the purchase  
3 price of the property in the certificate of purchase. The  
4 purchaser then shall be entitled to a certificate of purchase.  
5 If a purchaser fails to complete his or her purchase as  
6 provided in this Section, the purchase shall become void, and  
7 be of no effect, but the collector shall not refund the amount  
8 paid in cash at the time of the sale, except in cases of sale  
9 in error under subsection (a) of Section 21-310. That amount  
10 shall be treated as a payment and distributed to the taxing  
11 bodies as other collections are distributed. The lien for  
12 taxes for the amount paid shall remain on the property, in  
13 favor of the purchaser, his or her heirs or assigns, until paid  
14 with 5% interest per year on that amount from the date the  
15 purchaser paid it. The amount and fact of such ineffective  
16 purchase shall be entered in the tax judgment, sale,  
17 redemption and forfeiture record opposite the property upon  
18 which the lien remains. No redemption shall be made without  
19 payment of this amount for the benefit of the purchaser, and no  
20 future sale of the property shall be made except subject to the  
21 lien of such purchaser. This section shall not apply to any  
22 purchase by any city, village or incorporated town in default  
23 of other bidders at any sale for delinquent special  
24 assessments.

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

1 (35 ILCS 200/21-250)

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

19 If the tax certificate is lost or destroyed, the county  
20 clerk shall issue a duplicate certificate upon written request  
21 and a sworn affidavit by the tax sale purchaser, or his or her  
22 assignee, that the tax certificate is lost or destroyed. The  
23 county clerk shall cause a notation to be made in the tax sale  
24 and judgment book that a duplicate certificate has been  
25 issued, and redemption payments shall be made only to the  
26 holder of the duplicate certificate.

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

2 (35 ILCS 200/21-310)

3 Sec. 21-310. Sales in error.

4 (a) When, upon application of the county collector, the  
5 owner of the certificate of purchase, the holder of a 5% lien  
6 issued pursuant to Section 21-240, or a municipality which  
7 owns or has owned the property ordered sold, it appears to the  
8 satisfaction of the court which ordered the property sold that  
9 any of the following subsections are applicable, the court  
10 shall declare the sale to be a sale in error:

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

16 (2) the taxes or special assessments had been paid  
17 prior to the sale of the property; τ

18 (3) there is a double assessment; τ

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

20 (5) the assessor, chief county assessment officer,  
21 board of review, board of appeals, or other county  
22 official has made an error material to the tax certificate  
23 at issue (other than an error of judgment as to the value  
24 of any property), provided, however, that a sale in error  
25 may not be declared upon application of the owner of the

1 certificate of purchase under this paragraph (5) if the  
2 county collector provided notice in accordance with  
3 Section 21-118 that the same property received a previous  
4 sale in error on the same facts;

5 (5.5) the owner of the homestead property had tendered  
6 timely and full payment to the county collector that the  
7 owner reasonably believed was due and owing on the  
8 homestead property, and the county collector did not apply  
9 the payment to the homestead property; provided that this  
10 provision applies only to homeowners, not their agents or  
11 third-party payors; 7

12 (6) ~~prior to the tax sale~~ a voluntary or involuntary  
13 petition was ~~has been~~ filed by or against the legal or  
14 beneficial owner of the property requesting relief under  
15 the provisions of 11 U.S.C. Chapter 7, 11, 12, or 13, and  
16 the bankruptcy case was open on the date the collector's  
17 application for judgment was filed pursuant to Section  
18 21-150 or 21-155 or the date of the tax sale;

19 (7) the property is owned by the United States, the  
20 State of Illinois, a municipality, or a taxing district; 7  
21 or

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

25 (b) When, upon application of the owner of the certificate  
26 of purchase only, it appears to the satisfaction of the court

1 which ordered the property sold that any of the following  
2 subsections are applicable, the court shall declare the sale  
3 to be a sale in error:

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

9 (2) The improvements upon the property sold have been  
10 substantially destroyed ~~or rendered uninhabitable or~~  
11 ~~otherwise unfit for occupancy~~ subsequent to the tax sale  
12 and prior to the issuance of the tax deed; however, if the  
13 court declares a sale in error under this paragraph (2),  
14 the court may order the holder of the certificate of  
15 purchase to assign the certificate to the county collector  
16 if requested by the county collector. The county collector  
17 may, upon request of the county, as trustee, or upon  
18 request of a taxing district having an interest in the  
19 taxes sold, further assign any certificate of purchase  
20 received pursuant to this paragraph (2) to the county  
21 acting as trustee for taxing districts pursuant to Section  
22 21-90 of this Code or to the taxing district having an  
23 interest in the taxes sold.

24 (3) There is an interest held by the United States in  
25 the property sold which could not be extinguished by the  
26 tax deed.

1           (4) The real property contains a hazardous substance,  
2 hazardous waste, or underground storage tank that would  
3 require cleanup or other removal under any federal, State,  
4 or local law, ordinance, or regulation, only if the tax  
5 purchaser purchased the property without actual knowledge  
6 of the hazardous substance, hazardous waste, or  
7 underground storage tank. The presence of a grease trap on  
8 the property is not grounds for a sale in error under this  
9 paragraph (4). This paragraph (4) applies only if the  
10 owner of the certificate of purchase has made application  
11 for a sale in error at any time before the issuance of a  
12 tax deed. If the court declares a sale in error under this  
13 paragraph (4), the court may order the holder of the  
14 certificate of purchase to assign the certificate to the  
15 county collector if requested by the county collector. The  
16 county collector may, upon request of the county, as  
17 trustee, or upon request of a taxing district having an  
18 interest in the taxes sold, further assign any certificate  
19 of purchase received pursuant to this paragraph (4) to the  
20 county acting as trustee for taxing districts pursuant to  
21 Section 21-90 of this Code or to the taxing district  
22 having an interest in the taxes sold.

23           Whenever a court declares a sale in error under this  
24 subsection (b), the State's attorney ~~court~~ shall promptly  
25 notify the county collector in writing. ~~Every such declaration~~  
26 ~~pursuant to any provision of this subsection (b) shall be made~~

1 ~~within the proceeding in which the tax sale was authorized.~~

2 (c) When the county collector discovers, prior to the  
3 expiration of the period of redemption, that a tax sale should  
4 not have occurred for one or more of the reasons set forth in  
5 subdivision (a) (1), (a) (2), (a) (3), (a) (4), (a) (5.5), (a) (6),  
6 ~~or~~ (a) (7), or (a) (8) of this Section, the county collector  
7 shall notify the last known owner of the tax certificate ~~of~~  
8 ~~purchase~~ by certified and regular mail, or other means  
9 reasonably calculated to provide actual notice, that the  
10 county collector intends to declare an administrative sale in  
11 error and of the reasons therefor, including documentation  
12 sufficient to establish the reason why the sale should not  
13 have occurred. The owner of the certificate of purchase may  
14 object in writing within 28 days after the date of the mailing  
15 by the county collector. If an objection is filed, the county  
16 collector shall not administratively declare a sale in error,  
17 but may apply to the circuit court for a sale in error as  
18 provided in subsection (a) of this Section. Thirty days  
19 following the receipt of notice by the last known owner of the  
20 certificate of purchase, or within a reasonable time  
21 thereafter, the county collector shall make a written  
22 declaration, based upon clear and convincing evidence, that  
23 the taxes were sold in error and shall deliver a copy thereof  
24 to the county clerk within 30 days after the date the  
25 declaration is made for entry in the tax judgment, sale,  
26 redemption, and forfeiture record pursuant to subsection (d)



1 of this Section. The county collector shall promptly notify  
2 the last known owner of the certificate of purchase of the  
3 declaration by regular mail and shall, except if the  
4 certificate was issued pursuant to a no-cash bid, promptly pay  
5 the amount of the tax sale, together with interest and costs as  
6 provided in Section 21-315, upon surrender of the original  
7 certificate of purchase.

8 (d) If a sale is declared to be a sale in error for any  
9 reason set forth in Section 22-35, Section 22-50, or  
10 subdivision (a) (5), (b) (2), or (b) (4) of this Section, the tax  
11 certificate shall be forfeited to the county as trustee  
12 pursuant to Section 21-90 of this Code, unless the county  
13 collector informs the county and the county clerk in writing  
14 that the tax certificate shall not be forfeited to the county  
15 as trustee. The ~~the~~ county clerk shall make entry in the tax  
16 judgment, sale, redemption and forfeiture record, that the  
17 property was erroneously sold and that the tax certificate is  
18 forfeited to the county pursuant to Section 21-90, and the  
19 county collector shall, on demand of the owner of the  
20 certificate of purchase, refund the amount paid, except for  
21 the nonrefundable \$80 fee paid, pursuant to Section 21-295,  
22 for each item purchased at the tax sale, pay any interest and  
23 costs as may be ordered under Sections 21-315 through 21-335,  
24 and cancel the certificate so far as it relates to the  
25 property. The county collector shall deduct from the accounts  
26 of the appropriate taxing bodies their pro rata amounts paid.

1 ~~Alternatively, for sales in error declared under subsection~~  
2 ~~(b) (2) or (b) (4), the county collector may request the circuit~~  
3 ~~court to direct the county clerk to record any assignment of~~  
4 ~~the tax certificate to or from the county collector without~~  
5 ~~charging a fee for the assignment. The owner of the~~  
6 ~~certificate of purchase shall receive all statutory refunds~~  
7 ~~and payments. The county collector shall deduct costs and~~  
8 ~~payments in the same manner as if a sale in error had occurred.~~

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

21 (f) Whenever a court declares a sale in error under this  
22 Section, the State's attorney must send a copy of the  
23 application and order declaring the sale in error to the  
24 county collector, the county clerk, and the government entity  
25 responsible for maintaining the assessment books and property  
26 record cards for the subject property. The collector, the

1 county clerk, and the other government entity must each review  
2 the application and order sent by the State's attorney and  
3 make a determination as to whether an update to its respective  
4 records is necessary to prevent a recurrence of the sale in  
5 error, and update its records as appropriate.

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

10 (Source: P.A. 100-890, eff. 1-1-19; 101-379, eff. 1-1-20;  
11 101-659, eff. 3-23-21.)

12 (35 ILCS 200/21-315)

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

14 (a) If a sale in error under Section 21-310, 22-35, or  
15 22-50 is declared, the amount refunded shall also include all  
16 costs paid by the owner of the certificate of purchase or his  
17 or her assignor which were posted to the tax judgment, sale,  
18 redemption and forfeiture record, except that if the sale in  
19 error is declared under Section 22-50, in counties of  
20 3,000,000 or more inhabitants the amount refunded shall not  
21 include the \$100 fee paid in accordance with Section 21-330.

22 (b) In those cases which arise solely under grounds set  
23 forth in Section 21-310, the amount refunded shall also  
24 include interest on the refund of the amount paid for the  
25 certificate of purchase, except as otherwise provided in this

1 Section. Interest shall be awarded and paid to the tax  
2 purchaser at the rate of 1% per month from the date of sale to  
3 the date of payment, or in an amount equivalent to the penalty  
4 interest which would be recovered on a redemption at the time  
5 of payment pursuant to the order for sale in error, whichever  
6 is less. Interest shall not be paid when the sale in error is  
7 made pursuant to ~~paragraph (2) or (4) of subsection (b) of~~  
8 ~~Section 21-310,~~ Section 22-35, Section 22-50, subdivision  
9 (a) (5), (b) (1), (b) (2), or (b) (4) of Section 21-310, any  
10 ground not enumerated in Section 21-310, or in any other case  
11 where the court determines that the tax purchaser had actual  
12 knowledge prior to the sale of the grounds on which the sale is  
13 declared to be erroneous.

14 (c) When the county collector files a petition for sale in  
15 error under Section 21-310 and mails a notice thereof by  
16 certified or registered mail to the last known owner of the  
17 certificate of purchase, any interest otherwise payable under  
18 this Section shall cease to accrue as of the date the petition  
19 is filed, unless the tax purchaser agrees to an order for sale  
20 in error upon the presentation of the petition to the court.  
21 Notices under this subsection may be mailed to the last known  
22 owner of the certificate of purchase. When the owner of the  
23 certificate of purchase contests the collector's petition  
24 solely to determine whether the grounds for sale in error are  
25 such as to support a claim for interest, the court may direct  
26 that the principal amount of the refund be paid to the owner of

1 the certificate of purchase forthwith. If the court thereafter  
2 determines that a claim for interest lies under this Section,  
3 it shall award such interest from the date of sale to the date  
4 the principal amount was paid. If the owner of the certificate  
5 of purchase files an objection to the county collector's  
6 intention to declare an administrative sale in error, as  
7 provided under subsection (c) of Section 21-310, and,  
8 thereafter, the county collector elects to apply to the  
9 circuit court for a sale in error under subsection (a) of  
10 Section 21-310, then, if the circuit court grants the county  
11 collector's application for a sale in error, the court may not  
12 award interest to the owner of the certificate of purchase for  
13 the period after the mailing date of the county collector's  
14 notice of intention to declare an administrative sale in  
15 error.

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

17 (35 ILCS 200/21-330)

18 Sec. 21-330. Fund for payment of interest. In all counties  
19 of less than 3,000,000 inhabitants, the county board, by  
20 resolution, may impose a fee for payment of interest and  
21 costs. Each person purchasing any property at a sale under  
22 this Code shall pay to the county collector, prior to the  
23 issuance of any certificate of purchase, a fee of up to \$60 for  
24 each item purchased. Each person purchasing any property at a  
25 sale held under this Code in a county with 3,000,000 or more

1 inhabitants shall pay to the county collector, prior to the  
2 issuance of any certificate of purchase, a fee of \$100 for each  
3 item purchased. That amount shall be included in the price  
4 paid for the certificate of purchase and the amount required  
5 to redeem under Section 21-355.

6 All sums of money received under this Section shall be  
7 paid by the collector to the county treasurer of the county in  
8 which the property is situated for deposit into a special  
9 fund. It shall be the duty of the county treasurer, as trustee  
10 of the fund, to invest the principal and income of the fund  
11 from time to time, if not immediately required for payments  
12 under this Section, in investments as are authorized by  
13 Sections 3-10009 and 3-11002 of the Counties Code. The fund  
14 shall be held to pay interest and costs by the county treasurer  
15 as trustee of the fund. No payment shall be made from the fund  
16 except by order of the court declaring a sale in error under  
17 Section 21-310, 22-35, or 22-50 or by declaration of the  
18 county collector under subsection (c) of Section 21-310.  
19 Payments under this Section are subject to the provisions of  
20 subsection (a) of Section 21-315 concerning sales in error  
21 declared under Section 22-50 in counties of 3,000,000 or more  
22 inhabitants. Any moneys accumulated in the fund by the county  
23 treasurer in excess of (i) \$100,000 in counties with 250,000  
24 or less inhabitants or (ii) \$500,000 in counties with more  
25 than 250,000 inhabitants shall be paid each year prior to the  
26 commencement of the annual tax sale, first to satisfy any

1 existing unpaid judgments entered pursuant to Section 21-295,  
2 and any funds remaining thereafter shall be paid to the  
3 general fund of the county.

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

5 (35 ILCS 200/21-350)

6 Sec. 21-350. Period of redemption. Property sold under  
7 this Code may be redeemed at any time before the expiration of  
8 2.5 ~~2~~ years from the date of sale, except that:

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

18 (b) (Blank) ~~If on the date of sale the property sold~~  
19 ~~was improved with a structure consisting of at least one~~  
20 ~~and not more than 6 dwelling units it may be redeemed at~~  
21 ~~any time on or before the expiration of 2 years and 6~~  
22 ~~months from the date of sale. If, however, the court that~~  
23 ~~ordered the property sold, upon the verified petition of~~  
24 ~~the holder of the certificate of purchase brought within 4~~  
25 ~~months from the date of sale, finds and declares that the~~

~~structure on the property is abandoned, then the court may order that the property may be redeemed at any time on or before the expiration of 2 years from the date of sale. Notice of the hearing on a petition to declare the property abandoned shall be given to the owner or owners of the property and to the person in whose name the taxes were last assessed, by certified or registered mail sent to their last known addresses at least 5 days before the date of the hearing.~~

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

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

(35 ILCS 200/21-355)

Sec. 21-355. Amount of redemption. Any person desiring to redeem shall deposit an amount specified in this Section with the county clerk of the county in which the property is situated, in legal money of the United States, or by cashier's check, certified check, post office money order or money order



1 issued by a financial institution insured by an agency or  
2 instrumentality of the United States, payable to the county  
3 clerk of the proper county. The deposit shall be deemed timely  
4 only if actually received in person at the county clerk's  
5 office prior to the close of business as defined in Section  
6 3-2007 of the Counties Code on or before the expiration of the  
7 period of redemption or by United States mail with a post  
8 office cancellation mark dated not less than one day prior to  
9 the expiration of the period of redemption. The deposit shall  
10 be in an amount equal to the total of the following:

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

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

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

24 (2) if the redemption occurs after 6 months from  
25 the date of sale, and on or before the expiration of 12  
26 months from the date of sale, the certificate amount

1 times 2 times the penalty bid at sale;

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

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

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

14 (6) if the redemption occurs after 30 months from  
15 the date of sale and on or before the expiration of 36  
16 months from the date of sale, the certificate amount  
17 times 6 times the penalty bid at sale.

18 In the event that the property to be redeemed has been  
19 purchased under Section 21-405 before January 1, 2024, the  
20 penalty bid shall be 12% per penalty period as set forth in  
21 subparagraphs (1) through (6) of this subsection (b). The  
22 changes to this subdivision (b)(6) made by this amendatory  
23 Act of the 91st General Assembly are not a new enactment,  
24 but declaratory of existing law.

25 If the property to be redeemed is property with  
26 respect to which a tax lien or certificate is acquired on

1 or after January 1, 2024 by the county as trustee pursuant  
2 to Section 21-90, the penalty bid is 0.75% and shall  
3 accrue monthly instead of according to the penalty periods  
4 established in subparagraphs (1) through (6) of this  
5 subsection (b).

6 (c) The total of all taxes, special assessments,  
7 accrued interest on those taxes and special assessments  
8 and costs charged in connection with the payment of those  
9 taxes or special assessments, except for the nonrefundable  
10 \$80 fee paid, pursuant to Section 21-295, for each item  
11 purchased at the tax sale, which have been paid by the tax  
12 certificate holder on or after the date those taxes or  
13 special assessments became delinquent together with 12%  
14 penalty on each amount so paid for each year or portion  
15 thereof intervening between the date of that payment and  
16 the date of redemption. In counties with less than  
17 3,000,000 inhabitants, however, a tax certificate holder  
18 may not pay all or part of an installment of a subsequent  
19 tax or special assessment for any year, nor shall any  
20 tender of such a payment be accepted, until after the  
21 second or final installment of the subsequent tax or  
22 special assessment has become delinquent or until after  
23 the holder of the certificate of purchase has filed a  
24 petition for a tax deed under Section 22.30. The person  
25 redeeming shall also pay the amount of interest charged on  
26 the subsequent tax or special assessment and paid as a

1 penalty by the tax certificate holder. This amendatory Act  
2 of 1995 applies to tax years beginning with the 1995  
3 taxes, payable in 1996, and thereafter.

4 (d) Any amount paid to redeem a forfeiture occurring  
5 before January 1, 2024 but after ~~subsequent to~~ the tax  
6 sale together with 12% penalty thereon for each year or  
7 portion thereof intervening between the date of the  
8 forfeiture redemption and the date of redemption from the  
9 sale.

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

14 (f) All fees paid to the county clerk under Section  
15 22-5.

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

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

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

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

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

23 (k) All costs and expenses of receivership under  
24 Section 21-410, to the extent that these costs and  
25 expenses exceed any income from the property in question,  
26 if the costs and expenditures have been approved by the

1 court appointing the receiver and a certified copy of the  
2 order or approval is filed and posted by the certificate  
3 holder with the county clerk. Only actual costs expended  
4 may be posted on the tax judgment, sale, redemption and  
5 forfeiture record.

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

7 (35 ILCS 200/21-370)

8 Sec. 21-370. Redemption of forfeited property. Except as  
9 otherwise provided in Section 21-375, any property forfeited  
10 to the county ~~state~~ may be redeemed or sold in the following  
11 manner:

12 When property has been forfeited for delinquent general  
13 taxes, the person desiring to redeem shall apply to the county  
14 clerk who shall order the county collector to receive from the  
15 person the amount of the forfeited general taxes, statutory  
16 costs, interest prior to forfeiture, printer's fees due  
17 thereon and, in addition, forfeiture interest at a rate of 12%  
18 per year or fraction thereof. Upon presentation of the county  
19 clerk's order to the county collector, the collector shall  
20 receive the amount due on account of forfeited general taxes  
21 and give the person duplicate receipts, setting forth a  
22 description of the property and amount received. One of the  
23 receipts shall be countersigned by the county clerk and, when  
24 so countersigned, shall be evidence of the redemption of the  
25 property. The receipt shall not be valid until it is

1 countersigned by the county clerk. The other receipt shall be  
2 filed by the county clerk in his or her office, and the clerk  
3 shall make a proper entry of the redemption of the property on  
4 the appropriate books in his or her office and charge the  
5 amount of the redemption to the county collector.

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

1 been paid. Upon the presentation of the receipt the county  
2 clerk shall issue to the person a certificate of cancellation  
3 setting forth a description of the property, the special  
4 assessment warrant and installment, and the amount received by  
5 the municipal officer. The certificate of cancellation shall  
6 be evidence of the redemption of the property therein  
7 described. The city council, board of trustees, or other  
8 governing body may authorize the municipal officer to waive  
9 penalties for the first year in excess of 7%. The form of the  
10 receipt of redemption for filing with the county clerk shall  
11 be as prescribed by law.

12 In counties with less than 3,000,000 inhabitants, when  
13 property has been forfeited in whole or in part for the  
14 non-payment of delinquent special assessments, the person  
15 desiring to redeem shall apply to the municipal collector who  
16 shall receive the amount due on the delinquent special  
17 assessment, together with the interest, costs and penalties  
18 fixed by law, and issue a certificate therefor. The recipient  
19 shall file the certificate of the municipal collector that the  
20 special assessments and the costs, interest and penalties  
21 thereon have been paid with the county clerk. The municipal  
22 collector's certificate of payment shall be filed by the  
23 county clerk in his or her office and the clerk shall make a  
24 proper entry of the redemption on the books in his or her  
25 office.

26 This Section 21-370 does not apply to any forfeiture that



1 occurs on or after January 1, 2024.

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

3 (35 ILCS 200/21-385)

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

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

25 (b) Within 60 days of the date of assignment, assignees of

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

21 (c) Except for the county as trustee pursuant to Section  
22 21-90, the ~~The~~ purchaser or his or her assignee of property  
23 sold for nonpayment of general taxes or special assessments  
24 may extend the period of redemption at any time before the  
25 expiration of the original period of redemption, or thereafter  
26 prior to the expiration of any extended period of redemption,

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

1 ~~certificate, such period not to exceed 36 months from the date~~  
2 ~~of the assignment to the collector.~~ If the period of  
3 redemption is extended, the purchaser or his or her assignee  
4 must give the notices provided for in Section 22-10 at the  
5 specified times prior to the expiration of the extended period  
6 of redemption by causing a sheriff (or if he or she is  
7 disqualified, a coroner) of the county in which the property,  
8 or any part thereof, is located to serve the notices as  
9 provided in Sections 22-15 and 22-20. The notices may also be  
10 served as provided in Sections 22-15 and 22-20 by a special  
11 process server appointed by the court under Section 22-15 and  
12 as provided in Sections 22-15 and 22-20.

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 January 1, 2024.

16 (Source: P.A. 100-890, eff. 1-1-19; 100-975, eff. 8-19-18;  
17 101-81, eff. 7-12-19.)

18 (35 ILCS 200/21-400)

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

20 In counties with 3,000,000 or more inhabitants, the county  
21 clerk, upon request of the city comptroller or other municipal  
22 officer authorized by the city council or board of trustees of  
23 any city, village or incorporated town to make such request,  
24 shall issue to the city, village or incorporated town, a  
25 certificate of withdrawal ~~or forfeiture~~ countersigned by the

1 county collector for each property withdrawn ~~or forfeited~~ for  
2 non-payment of any special assessment. The certificate of  
3 withdrawal ~~or forfeiture~~ shall describe the property withdrawn  
4 ~~or forfeited~~, the date of the withdrawal or forfeiture, and  
5 the amount of the special assessment, interest and costs.

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

7 (35 ILCS 200/21-405)

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

9 When property has been forfeited for delinquent general  
10 taxes or special assessments, a person desiring to purchase  
11 the property shall make application to the county clerk. The  
12 application shall be accompanied by a fee of \$10 in counties  
13 with 3,000,000 or more inhabitants and \$5 in counties with  
14 less than 3,000,000 inhabitants for each item on which  
15 application is made. The county clerk shall promptly send  
16 notice by registered or certified mail, return receipt  
17 requested, to the party in whose name the general taxes were  
18 last assessed or paid. The notice shall adequately describe  
19 the property, shall state the name and address of the party in  
20 whose name the general taxes were last assessed or paid, shall  
21 recite that application has been made to purchase the property  
22 for forfeited taxes or special assessments and that the  
23 property will be sold unless redemption is made within 30 days  
24 of the mailing of notice. For 30 days after the mailing, the  
25 property may be redeemed under Section 21-370.

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

16           The certificate of purchase shall set forth a description  
17 of the property, and the amount paid by the purchaser on  
18 account of general taxes and special assessments, and shall be  
19 countersigned by the county clerk. When so countersigned, the  
20 certificate of purchase shall be evidence of the sale of the  
21 property and of the receipt by the county collector of the  
22 amounts ordered to be received by him or her by the county  
23 clerk on account of general taxes, and evidence of receipt by  
24 the county clerk of the amount received by him or her on  
25 account of forfeited special assessments. A certificate of  
26 purchase shall not be valid until it is countersigned by the

1 county clerk. Upon countersigning the certificate, the county  
2 clerk shall make a proper entry of the sale of the property on  
3 the appropriate books, and charge the amount of the sale money  
4 of forfeited general taxes to the collector.

5 Property purchased under this Section shall be subject to  
6 redemption, notice, etc., the same as if sold under Section  
7 21-110 through 21-120. Any special assessment which has been  
8 withdrawn from collection by the municipality levying it shall  
9 not be subject to sale, but the purchaser, prior to the entry  
10 of any order for the issuance of a tax deed based on a sale  
11 under this Section, shall pay to the officer entitled to  
12 receive the amount due on all the withdrawn special  
13 assessments. The purchaser may file his or her receipts with  
14 the county clerk and have them posted on the tax judgment,  
15 sale, redemption and forfeiture record at the same rate of  
16 penalty and in the same manner as in the case of payment of  
17 taxes and special assessments accruing after the sale, as  
18 provided in Section 21-355.

19 This Section does not apply to any application or  
20 forfeiture that occurs on or after January 1, 2024.

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

22 (35 ILCS 200/21-430)

23 Sec. 21-430. Partial settlement. In the event an owner or  
24 party interested requests to make settlement on a part of the  
25 property sold to a municipality, withdrawn from collection or

1 forfeited to the county ~~State~~ for the non-payment of special  
2 assessments, the municipal officer is hereby authorized to  
3 accept the pro rata amount of any or all installments of the  
4 special assessment. That amount shall be computed by the board  
5 of local improvements, or other board or officer levying the  
6 special assessment, together with interest, costs and  
7 penalties as provided by law.

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

22 An affidavit by one of the members of the board of local  
23 improvements, or other board or officer computing the  
24 division, attesting to the mailing is prima facie evidence of  
25 a compliance with this Section. The court shall proceed to  
26 determine a fair and equitable division of the assessment, or



1 any installment thereof, together with all interest, penalties  
2 and costs. The court shall order the cancellation of the  
3 certificate of sale, withdrawal or forfeiture on any part of  
4 the property if settlement is made within 10 days from the date  
5 of the court's order.

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

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

18 (35 ILCS 200/22-5)

19 Sec. 22-5. Notice of sale and redemption rights. In order  
20 to be entitled to a tax deed, within 4 months and 15 days after  
21 any sale held under this Code, the purchaser or his or her  
22 assignee, and the county for all forfeited certificates from  
23 the annual sale, shall deliver to the county clerk a notice to  
24 be given to the party in whose name the taxes are last assessed  
25 as shown by the most recent tax collector's warrant books, in

1 at least 10 point type in the following form completely filled  
2 in:

3 TAKE NOTICE

4 County of .....  
5 Date Premises Sold or Forfeited .....  
6 Certificate No. ....  
7 Sold for General Taxes of (year) .....  
8 Sold for Special Assessment of (Municipality)  
9 and special assessment number .....  
10 Warrant No. .... Inst. No. ....

11 THIS PROPERTY HAS BEEN SOLD FOR

12 DELINQUENT TAXES

13 Property Address (as identified on the most recent tax bill,  
14 if available) ~~Property located at~~ .....  
15 Legal Description or Property Index No. ....  
16 .....  
17 .....

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

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

26 To determine the redemption deadline and the total amount

1 you must pay to redeem the sold taxes, you must immediately  
 2 contact the County Clerk at the address, phone number, or  
 3 email address below. Check with the County Clerk for the exact  
 4 amount you owe before redeeming. Payment must be made by  
 5 certified check, cashier's check, money order, or in cash to  
 6 the County Clerk.

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

9 YOU ARE URGED TO REDEEM IMMEDIATELY TO  
 10 PREVENT LOSS OF PROPERTY

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

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

- 17 (1) vacant non-farm property;
- 18 (2) property containing an improvement consisting of a  
 19 structure or structures with 7 or more residential units;  
 20 and
- 21 (3) commercial or industrial property.

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

- 24 (1) all residential property with less than 6 units;  
 25 and
- 26 (2) all other property not covered by the 1-year

1 redemption period outlined above.

2 Redemption deadlines may have been extended by the  
3 certificate holder or pursuant to Illinois law. To confirm the  
4 redemption deadline, you must contact the County Clerk at the  
5 address, telephone number, or email address below. Redemption  
6 can be made at any time on or before .... by applying to the  
7 County Clerk of .... County, Illinois at the Office of the  
8 County Clerk in ....., Illinois. The address, telephone number,  
9 and email address for the County Clerk is as follows:

10 ~~The above amount is subject to increase at 6 month~~  
11 ~~intervals from the date of sale. Check with the county clerk as~~  
12 ~~to the exact amount you owe before redeeming. Payment must be~~  
13 ~~made by certified check, cashier's check, money order, or in~~  
14 ~~cash.~~

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

16 ADDRESS:.....

17 TELEPHONE AND/OR EMAIL ADDRESS:.....

18 For further information about the redemption deadline,  
19 redemption amount, or payment process, please contact the  
20 County Clerk.

21 .....

22 ~~Purchaser or Assignee~~

23 ~~Dated (insert date).~~

24 Within 10 days after receipt of said notice, the county

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

11 With the exception of forfeited tax liens or certificates  
12 held by the county pursuant to Section 21-90, all redemption  
13 periods shall begin on the date of sale. For forfeited tax  
14 liens or certificates held by the county pursuant to Section  
15 21-90, the county may cure any defect in a notice, or failure  
16 to send a notice as required by this Section, by delivering to  
17 the county clerk a notice to be given to the party in whose  
18 name the taxes are last assessed as shown by the most recent  
19 tax collector's warrant books. The redemption period begins on  
20 the date the county delivered the corrected notice to the  
21 clerk, if such extension is otherwise permitted by law.

22 The changes to this Section made by this amendatory Act of  
23 the 97th General Assembly apply only to tax sales that occur on  
24 or after the effective date of this amendatory Act of the 97th  
25 General Assembly.

26 The changes made to this Section by this amendatory Act of

1 the 103rd General Assembly apply to matters concerning tax  
2 certificates issued on or after the effective date of this  
3 amendatory Act of the 103rd General Assembly.

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

5 (35 ILCS 200/22-10)

6 Sec. 22-10. Notice of expiration of period of redemption.  
7 A purchaser or assignee shall not be entitled to a tax deed to  
8 the property sold unless, not less than 3 months nor more than  
9 6 months prior to the expiration of the period of redemption,  
10 he or she gives notice of the sale and the date of expiration  
11 of the period of redemption to the owners, occupants, and  
12 parties interested in the property, including any mortgagee of  
13 record, as provided below. For counties or taxing districts  
14 holding certificates pursuant to Section 21-90, the date of  
15 expiration of the period of redemption shall be designated by  
16 the county or taxing district in its petition for tax deed and  
17 identified in the notice below, which shall be filed with the  
18 county clerk. ~~the~~

19 The Notice to be given to the parties shall be in at least  
20 10-point ~~10-point~~ type in the following form completely filled  
21 in:

22 TAX DEED NO. .... FILED .....

23 TAKE NOTICE

24 County of .....

25 Date Premises Sold or Forfeited .....

1 Certificate No.....  
 2 Sold or Forfeited for General Taxes of (year) .....  
 3 Sold for Special Assessment of (Municipality)  
 4 and special assessment number.....  
 5 Warrant No. .... Inst. No. ....

6 THIS PROPERTY HAS BEEN SOLD FOR  
 7 DELINQUENT TAXES

8 Property Address (as identified on the most recent tax bill,  
 9 if available) Property located at .....  
 10 Legal Description or Property Index No. ....  
 11 .....  
 12 .....

13 This notice is to advise you that the above property has  
 14 been sold for delinquent taxes and that the period of  
 15 redemption from the sale will expire on .....  
 16 .....

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

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

1 before .....

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

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

6 YOU ARE URGED TO REDEEM IMMEDIATELY  
7 TO PREVENT LOSS OF PROPERTY

8 Redemption can be made at any time on or before .... by  
9 applying to the County Clerk of ....., County, Illinois at the  
10 Office of the County Clerk in ....., Illinois.

11 For further information contact the County Clerk

12 ADDRESS:.....

13 TELEPHONE AND/OR EMAIL ADDRESS:.....

14 .....

15 Purchaser or Assignee.

16 Dated (insert date).

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

20 The changes to this Section made by Public Act 97-557  
21 apply only to matters in which a petition for tax deed is filed  
22 on or after July 1, 2012 (the effective date of Public Act  
23 97-557).

24 The changes to this Section made by Public Act 102-1003



1 ~~this amendatory Act of the 102nd General Assembly~~ apply to  
2 matters in which a petition for tax deed is filed on or after  
3 May 27, 2022 (the effective date of Public Act 102-1003) ~~this~~  
4 ~~amendatory Act of the 102nd General Assembly~~. Failure of any  
5 party or any public official to comply with the changes made to  
6 this Section by Public Act 102-528 does not invalidate any tax  
7 deed issued prior to May 27, 2022 (the effective date of Public  
8 Act 102-1003) ~~this amendatory Act of the 102nd General~~  
9 ~~Assembly~~.

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

14 (Source: P.A. 102-528, eff. 1-1-22; 102-813, eff. 5-13-22;  
15 102-1003, eff. 5-27-22; revised 9-1-22.)

16 (35 ILCS 200/22-15)

17 Sec. 22-15. Service of notice. The purchaser or his or her  
18 assignee shall give the notice required by Section 22-10 by  
19 causing it to be published in a newspaper as set forth in  
20 Section 22-20. In addition, the notice shall be served upon  
21 owners who reside on any part of the subject property by  
22 leaving a copy of the notice with those owners personally. The  
23 notice must be served by a sheriff (or if he or she is  
24 disqualified, by a coroner) of the county in which the  
25 property, or any part thereof, is located or, ~~except in Cook~~

1 ~~County,~~ by a person who is licensed or registered as a private  
2 detective under the Private Detective, Private Alarm, Private  
3 Security, Fingerprint Vendor, and Locksmith Act of 2004 ~~upon~~  
4 ~~owners who reside on any part of the property sold by leaving a~~  
5 ~~copy of the notice with those owners personally.~~

6 In counties of 3,000,000 or more inhabitants, if the  
7 notice required by Section 22-10 is to be served by the  
8 sheriff, no sale in error may be declared pursuant to Section  
9 22-50 or subparagraph (5) of subsection (a) of Section 21-310  
10 based upon the sheriff's failure to serve the notice in  
11 accordance with this Section unless the notice and service  
12 list for the first service attempt is delivered by the  
13 purchaser or assignee to the sheriff at least 5 months prior to  
14 the expiration of the period of redemption. Purchasers or  
15 assignees may request that the sheriff make additional service  
16 attempts to the same entities and locations, and the sheriff  
17 may make those additional attempts within the noticing period  
18 established in Section 22-10, but the sheriff's failure to  
19 make such additional service attempts is not grounds for a  
20 sale in error under Section 22-50 or subparagraph (5) of  
21 subsection (a) of Section 21-310.

22 In counties of 3,000,000 or more inhabitants, if the  
23 purchaser or assignee requests that the sheriff make an  
24 additional service attempt upon an entity or to a location  
25 that was not included on the service list for the first  
26 attempt, then the purchaser or assignee must deliver the

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

20 In counties of 3,000,000 or more inhabitants where a  
21 taxing district is a petitioner for tax deed pursuant to  
22 Section 21-90, in lieu of service by the sheriff or coroner the  
23 notice may be served by a special process server appointed by  
24 the circuit court as provided in this Section. The taxing  
25 district may move prior to filing one or more petitions for tax  
26 deed for appointment of such a special process server. The

1 court, upon being satisfied that the person named in the  
2 motion is at least 18 years of age and is capable of serving  
3 notice as required under this Code, shall enter an order  
4 appointing such person as a special process server for a  
5 period of one year. The appointment may be renewed for  
6 successive periods of one year each by motion and order, and a  
7 copy of the original and any subsequent order shall be filed in  
8 each tax deed case in which a notice is served by the appointed  
9 person. Delivery of the notice to and service of the notice by  
10 the special process server shall have the same force and  
11 effect as its delivery to and service by the sheriff or  
12 coroner.

13 The same form of notice shall also be served, in the manner  
14 set forth under Sections 2-203, 2-204, 2-205, 2-205.1, and  
15 2-211 of the Code of Civil Procedure, upon all other owners and  
16 parties interested in the property, if upon diligent inquiry  
17 they can be found in the county, and upon the occupants of the  
18 property.

19 If the property sold has more than 4 dwellings or other  
20 rental units, and has a managing agent or party who collects  
21 rents, that person shall be deemed the occupant and shall be  
22 served with notice instead of the occupants of the individual  
23 units. If the property has no dwellings or rental units, but  
24 economic or recreational activities are carried on therein,  
25 the person directing such activities shall be deemed the  
26 occupant. Holders of rights of entry and possibilities of

1 reverter shall not be deemed parties interested in the  
2 property.

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

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

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

21 If any owner or party interested, upon diligent inquiry  
22 and effort cannot be found or served with notice in the county,  
23 then the person making the service shall cause a copy of the  
24 notice to be sent by registered or certified mail, return  
25 receipt requested, to that party at his or her residence, if  
26 ascertainable.

1           The changes to this Section made by Public Act 95-477  
2 apply only to matters in which a petition for tax deed is filed  
3 on or after June 1, 2008 (the effective date of Public Act  
4 95-477).

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

7           (35 ILCS 200/22-25)

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

1 the period of redemption. The certificate of the clerk that he  
2 or she has mailed the notices, together with the return  
3 receipts, shall be filed in and made a part of the court  
4 record. The notices shall be mailed to the owners of the  
5 property at their last known addresses, and to those persons  
6 who are entitled to service of notice as occupants.

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

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

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

23 (35 ILCS 200/22-30)

24 Sec. 22-30. Petition for deed. At any time within 6 months  
25 but not less than 3 months prior to the expiration of the

1 redemption period for property sold pursuant to judgment and  
2 order of sale under Sections 21-110 through 21-120 or 21-260  
3 or otherwise acquired by the county pursuant to Section 21-90,  
4 the purchaser, or the agent pursuant to Section 21-90, ~~or his~~  
5 ~~or her assignee~~ may file a petition in the circuit court in the  
6 same proceeding in which the judgment and order of sale were  
7 entered, asking that the court direct the county clerk to  
8 issue a tax deed if the property is not redeemed from the sale.  
9 The petition shall be accompanied by the statutory filing fee.

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

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

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



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

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

21           (2) the following conditions apply:

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

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

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

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

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

14           (35 ILCS 200/22-40)

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

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

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

20           (2) all taxes and special assessments which became due  
21           and payable subsequent to the sale have been paid, unless  
22           the county or its agent, as trustee pursuant to Section  
23           21-90, is the petitioner; ~~and~~

24           (3) all forfeitures and sales which occur subsequent  
25           to the sale are paid or redeemed, unless the county or its

1 agent, as trustee pursuant to Section 21-90, is the  
2 petitioner; have been redeemed and

3 (4) the notices required by law have been given, and  
4 all advancements of public funds under the police power  
5 made by a county, city, village or town under Section  
6 22-35 have been paid; and

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

9 Upon receipt of sufficient evidence of the requirements  
10 under this subsection (a), the court shall find that the  
11 petitioner complied with those requirements and shall enter an  
12 order directing the county clerk, on the production of the tax  
13 certificate and a certified copy of the order, to issue to the  
14 purchaser or its assignee a tax deed. ~~the court shall so find~~  
15 and shall enter an order directing the county clerk on the  
16 production of the certificate of purchase and a certified copy  
17 of the order, to issue to the purchaser or his or her assignee  
18 a tax deed. The court shall insist on strict compliance with  
19 Section 22-10 through 22-25. Prior to the entry of an order  
20 directing the issuance of a tax deed, the petitioner shall  
21 furnish the court with a report of proceedings of the evidence  
22 received on the application for tax deed and the report of  
23 proceedings shall be filed and made a part of the court record.

24 (b) Except as provided in subsection (e), if ~~if~~ taxes for  
25 years prior to the year or years sold are or become delinquent  
26 subsequent to the date of sale, the court shall find that the

1 lien of those delinquent taxes has been or will be merged into  
2 the tax deed grantee's title if the court determines that the  
3 tax deed grantee or any prior holder of the certificate of  
4 purchase, or any person or entity under common ownership or  
5 control with any such grantee or prior holder of the  
6 certificate of purchase, was at no time the holder of any  
7 certificate of purchase for the years sought to be merged. If  
8 delinquent taxes are merged into the tax deed pursuant to this  
9 subsection, the court shall enter an order declaring which  
10 specific taxes have been or will be merged into the tax deed  
11 title and directing the county treasurer and county clerk to  
12 reflect that declaration in the warrant and judgment records;  
13 provided, that no such order shall be effective until a tax  
14 deed has been issued and timely recorded. Nothing contained in  
15 this Section shall relieve any owner liable for delinquent  
16 property taxes under this Code from the payment of the taxes  
17 that have been merged into the title upon issuance of the tax  
18 deed.

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

1           Upon application the court shall, enter an order to place  
2 the tax deed grantee or the grantee's successor in interest in  
3 possession of the property and may enter orders and grant  
4 relief as may be necessary or desirable to maintain the  
5 grantee or the grantee's successor in interest in possession.

6           (d) The court shall retain jurisdiction to enter orders  
7 pursuant to subsections (b) and (c) of this Section. This  
8 amendatory Act of the 92nd General Assembly and this  
9 amendatory Act of the 95th General Assembly shall be construed  
10 as being declarative of existing law and not as a new  
11 enactment.

12           (e) Prior to the issuance of any tax deed under this  
13 Section, the petitioner must redeem all taxes and special  
14 assessments on the property that are subject to a pending tax  
15 petition filed by a county or its assignee pursuant to Section  
16 21-90.

17           (f) If, for any reason, a purchaser fails to obtain an  
18 order for tax deed within the required time period and no sale  
19 in error was granted or redemption paid, then the certificate  
20 shall be forfeited to the county, as trustee, pursuant to  
21 Section 21-90.

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

23           (35 ILCS 200/22-60)

24           Sec. 22-60. Contents of deed; recording. Every tax deed  
25 shall contain the full names and the true post office address

1 and residence of grantee. A county receiving a tax deed  
2 pursuant to Section 21-90 may designate a specific county  
3 agency to be named as the deed grantee. It shall not be of any  
4 force or effect, and the recipient shall not take title to the  
5 property, until after the deed ~~it~~ has been recorded in the  
6 office of the recorder.

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