

SB2395



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2395

Introduced 2/10/2023, by Sen. Ram Villivalam

SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-260
35 ILCS 200/18-250
35 ILCS 200/21-15
35 ILCS 200/21-25
35 ILCS 200/21-45
35 ILCS 200/21-355

Amends the Property Tax Code. Reduces the interest rate for delinquent taxes in Cook County to 0.75% for tax year 2023 and thereafter.

LRB103 29197 HLH 57179 b

A BILL FOR

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, and 21-355 as
6 follows:

7 (35 ILCS 200/9-260)

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

10 (a) After signing the affidavit, the county assessor shall
11 have power, when directed by the board of appeals (until the
12 first Monday in December 1998 and the board of review
13 beginning the first Monday in December 1998 and thereafter),
14 or on his or her own initiative, subject to the limitations of
15 Sections 9-265 and 9-270, to assess properties which may have
16 been omitted from assessments for the current year and not
17 more than 3 years prior to the current year for which the
18 property was liable to be taxed, and for which the tax has not
19 been paid, but only on notice and an opportunity to be heard in
20 the manner and form required by law, and shall enter the
21 assessments upon the assessment books. Any notice shall
22 include (i) a request that a person receiving the notice who is
23 not the current taxpayer contact the office of the county

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

1 exempt property owner to a non-exempt property owner but
2 failed to list the property on the tax rolls; or (7) the
3 property was the subject of an assessment appeal before the
4 assessor or the board of review that had included the intended
5 omitted property as part of the assessment appeal and provided
6 evidence of its market value.

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

18 (b) Any taxes based on the omitted assessment of a
19 property pursuant to Sections 9-260 through 9-270 and Sections
20 16-135 and 16-140 shall be prepared and mailed at the same time
21 as the estimated first installment property tax bill for the
22 preceding year (as described in Section 21-30) is prepared and
23 mailed. The omitted assessment tax bill is not due until the
24 date on which the second installment property tax bill for the
25 preceding year becomes due. The omitted assessment tax bill
26 shall be deemed delinquent and shall bear interest beginning

1 on the day after the due date of the second installment (as
2 described in Section 21-25). Any taxes for omitted assessments
3 for a tax year prior to tax year 2023 that are deemed
4 delinquent after the due date of the second installment tax
5 bill shall bear interest at the rate of 1.5% per month or
6 portion thereof until paid or forfeited (as described in
7 Section 21-25). Any taxes for omitted assessments for tax year
8 2023 or thereafter that are deemed delinquent after the due
9 date of the second installment tax bill shall bear interest at
10 the rate of 0.75% per month or portion thereof until paid or
11 forfeited (as described in Section 21-25).

12 (c) The assessor shall have no power to change the
13 assessment or alter the assessment books in any other manner
14 or for any other purpose so as to change or affect the taxes in
15 that year, except as ordered by the board of appeals (until the
16 first Monday in December 1998 and the board of review
17 beginning the first Monday in December 1998 and thereafter).
18 The county assessor shall make all changes and corrections
19 ordered by the board of appeals (until the first Monday in
20 December 1998 and the board of review beginning the first
21 Monday in December 1998 and thereafter). The county assessor
22 may for the purpose of revision by the board of appeals (until
23 the first Monday in December 1998 and the board of review
24 beginning the first Monday in December 1998 and thereafter)
25 certify the assessment books for any town or taxing district
26 after or when such books are completed.

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

2 (35 ILCS 200/18-250)

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

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

23 (b) In counties with 3,000,000 or more inhabitants, taxes
24 first extended for prior years, or previously extended for
25 prior years for which application for judgment and order of

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

19 (c) In counties with 3,000,000 or more inhabitants, on or
20 before January 1, 2001 and during each year thereafter, the
21 county clerk shall compute the amount of taxes on each
22 property that remain due or forfeited for any year prior to the
23 current year and have not become subject to Sections 20-180
24 through 20-190, and the clerk shall enter the same upon the
25 collector's warrant books of the current and all following
26 years as separate items in a suitable column. The county clerk

1 shall examine the collector's warrant books and the Tax
2 Judgment, Sale, Redemption and Forfeiture records for the
3 appropriate years and may take any other actions as the clerk
4 finds to be necessary or convenient in order to comply with
5 this subsection. On and after January 1, 2001, any taxes for
6 any year remaining due or forfeited against real property in
7 such county not entered on the current collector's warrant
8 books shall be deemed uncollectible and void, but shall not be
9 subject to the posting or other requirements of Sections
10 20-180 through 20-190.

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

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

1 (35 ILCS 200/21-15)

2 Sec. 21-15. General tax due dates; default by mortgage
3 lender. Except as otherwise provided in this Section or
4 Section 21-40, all property upon which the first installment
5 of taxes remains unpaid on the later of (i) June 1 or (ii) the
6 day after the date specified on the real estate tax bill as the
7 first installment due date annually shall be deemed delinquent
8 and shall bear interest after that date. If the property is
9 located in a county with fewer than 3,000,000 inhabitants,
10 then the unpaid taxes shall bear interest at the rate of 1 1/2%
11 per month or portion thereof. If the property is located in a
12 county with 3,000,000 or more inhabitants, then the unpaid
13 taxes shall bear interest at the rate of: (i) 1.5% per month,
14 or portion thereof, if the unpaid taxes are for a tax year
15 prior to 2023; or (ii) 0.75% per month, or portion thereof, if
16 the unpaid taxes are for tax year 2023 or thereafter. Except as
17 otherwise provided in this Section or Section 21-40, all
18 property upon which the second installment of taxes remains
19 due and unpaid on the later of (i) September 1 or (ii) the day
20 after the date specified on the real estate tax bill as the
21 second installment due date, annually, shall be deemed
22 delinquent and shall bear interest after that date at the same
23 interest rate. Notwithstanding any other provision of law, if
24 a taxpayer owes an arrearage of taxes due to an administrative
25 error, and if the county collector sends a separate bill for
26 that arrearage as provided in Section 14-41, then any part of

1 the arrearage of taxes that remains unpaid on the day after the
2 due date specified on that tax bill shall be deemed delinquent
3 and shall bear interest after that date at the rate of 1 1/2%
4 per month or portion thereof. All interest collected shall be
5 paid into the general fund of the county. Payment received by
6 mail and postmarked on or before the required due date is not
7 delinquent.

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

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

1 and must notify the county clerk and the county collector
2 within 180 days after his or her deactivation and provide
3 verification of the date of his or her deactivation. An
4 installment of property taxes on the property of any reservist
5 or guardsperson who fails to provide timely notice and
6 verification of deactivation to the county clerk is subject to
7 interest and penalties as delinquent taxes under this Code
8 from the date of deactivation.

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

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

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

16 (35 ILCS 200/21-25)

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

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

24 If the county board elects by ordinance adopted prior to
25 July 1 of a levy year to provide for taxes to be paid in 4
26 installments, each installment for that levy year and each

1 subsequent year shall be deemed delinquent and shall begin to
2 bear interest 30 days after the date specified by the
3 ordinance for mailing bills, ~~at the rate of 1 1/2% per month or~~
4 ~~portion thereof,~~ until paid or forfeited. If the unpaid taxes
5 are for a tax year prior to 2023, then interest shall accrue at
6 the rate of 1.5% per month or portion thereof until paid or
7 forfeited. If the unpaid taxes are for tax year 2023 or a
8 subsequent tax year, then interest shall accrue at the rate of
9 0.75% per month or portion thereof until paid or forfeited.

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

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

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

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

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

16 (35 ILCS 200/21-45)

17 Sec. 21-45. Failure to issue tax bill in prior year. In the
18 event no tax bill was issued as provided in Section 21-30, on
19 any property in any previous year for any reason, one tax bill
20 shall be prepared and mailed by July 1 of the year subsequent
21 to the year in which no tax bill was issued, and taxes on that
22 property for that year only shall bear interest after the
23 first day of August of that year. If the taxes are for a tax
24 year prior to tax year 2023, then interest shall accrue at the
25 rate of 1 1/2% per month or portion thereof until paid or

1 forfeited. If the taxes are for the 2023 tax year or a
2 subsequent tax year, then interest shall accrue at the rate of
3 0.75% per month or portion thereof until paid or forfeited.

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

5 (35 ILCS 200/21-355)

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

21 (a) the certificate amount, which shall include all
22 tax principal, special assessments, interest and penalties
23 paid by the tax purchaser together with costs and fees of
24 sale and fees paid under Sections 21-295 and 21-315
25 through 21-335, except for the nonrefundable \$80 fee paid,

1 pursuant to Section 21-295, for each item purchased at the
2 tax sale;

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

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

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

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

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

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

25 (6) if the redemption occurs after 30 months from
26 the date of sale and on or before the expiration of 36

1 months from the date of sale, the certificate amount
2 times 6 times the penalty bid at sale.

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

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

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

8 (d) For a tax year prior to tax year 2023, any ~~Any~~
9 amount paid to redeem a forfeiture occurring subsequent to
10 the tax sale together with 12% penalty thereon for each
11 year or portion thereof intervening between the date of
12 the forfeiture redemption and the date of redemption from
13 the sale. For tax year 2023 or any tax year thereafter, any
14 amount paid to redeem a forfeiture occurring subsequent to
15 the tax sale together with 0.75% penalty thereon for each
16 month or portion thereof intervening between the date of
17 the forfeiture redemption and the date of redemption from
18 the sale.

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

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

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

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

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

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

1 sale in accordance with Section 22-20.

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

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

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