



Sen. Terry Link

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1 AMENDMENT TO SENATE BILL 262

2 AMENDMENT NO. _____. Amend Senate Bill 262 as follows:

3 on page 1, by replacing line 5 with the following:

4 "Sections 21-260, 21-285, 21-290, 21-360, 22-10, 22-20,
5 22-25,"; and

6 on page 1, immediately below line 6, by inserting the
7 following:

8 "(35 ILCS 200/21-260)

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

21 (a) Conducting the sale - Bidding. All properties shall be
22 offered for sale in consecutive order as they appear in the
23 delinquent list. The minimum bid for any property shall be \$250

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

30 (b) Confirmation of sales. The county collector shall file
31 his or her report of sale in the court within 30 days of the
32 date of sale of each property. No notice of the county
33 collector's application to confirm the sales shall be required
34 except as prescribed by rule of the court. Upon confirmation,

1 except in cases where the sale becomes void under Section
2 22-85, or in cases where the order of confirmation is vacated
3 by the court, a sale under this Section shall extinguish the in
4 rem lien of the general taxes, special taxes and special
5 assessments for which judgment has been entered and a
6 redemption shall not revive the lien. Confirmation of the sale
7 shall in no event affect the owner's personal liability to pay
8 the taxes, interest and penalties as provided in this Code or
9 prevent institution of a proceeding under Section 21-440 to
10 collect any amount that may remain due after the sale.

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

18 (d) Scavenger Tax Judgment, Sale and Redemption Record -
19 Sale of parcels not sold. The county collector shall prepare a
20 Scavenger Tax Judgment, Sale and Redemption Record. The county
21 clerk shall write or stamp on the scavenger tax judgment, sale,
22 forfeiture and redemption record opposite the description of
23 any property offered for sale and not sold, or not confirmed
24 for any reason, the words "offered but not sold". The
25 properties which are offered for sale under this Section and
26 not sold or not confirmed shall be offered for sale annually
27 thereafter in the manner provided in this Section until sold,
28 except in the case of mineral rights, which after 10
29 consecutive years of being offered for sale under this Section
30 and not sold or confirmed shall no longer be required to be
31 offered for sale. At any time between annual sales the County
32 Collector may advertise for sale any properties subject to sale
33 under judgments for sale previously entered under this Section
34 and not executed for any reason. The advertisement and sale

1 shall be regulated by the provisions of this Code as far as
2 applicable.

3 (e) Proceeding to tax deed. The owner of the certificate of
4 purchase shall give notice as required by Sections 22-5 through
5 22-30, and may extend the period of redemption as provided by
6 Section 21-385. At any time within 6 ~~5~~ months prior to
7 expiration of the period of redemption from a sale under this
8 Code, the owner of a certificate of purchase may file a
9 petition and may obtain a tax deed under Sections 22-30 through
10 22-55. All proceedings for the issuance of a tax deed and all
11 tax deeds for properties sold under this Section shall be
12 subject to Sections 22-30 through 22-55. Deeds issued under
13 this Section are subject to Section 22-70. This Section shall
14 be liberally construed so that the deeds provided for in this
15 Section convey merchantable title.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

33 The person redeeming shall not be required to pay any
34 interest on any part of the amount for which the property was

1 sold that exceeds the full amount of delinquent taxes, special
2 assessments, penalties, interest, and costs included in the
3 judgment and order of sale.

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

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

30 When a county, or other taxing district within the county,
31 is a petitioner for a tax deed, no filing fee shall be required
32 on the petition. The county as a tax creditor and as trustee
33 for other tax creditors, or other taxing district within the
34 county shall not be required to allege and prove that all taxes

1 and special assessments which become due and payable after the
2 sale to the county have been paid. The county shall not be
3 required to pay the subsequently accruing taxes or special
4 assessments at any time. Upon the written request of the county
5 board or its designee, the county collector shall not offer the
6 property for sale at any tax sale subsequent to the sale of the
7 property to the county under this Section. The lien of taxes
8 and special assessments which become due and payable after a
9 sale to a county shall merge in the fee title of the county, or
10 other taxing district, on the issuance of a deed. The County
11 may sell the properties so acquired, or the certificate of
12 purchase thereto, and the proceeds of the sale shall be
13 distributed to the taxing districts in proportion to their
14 respective interests therein. The presiding officer of the
15 county board, with the advice and consent of the County Board,
16 may appoint some officer or person to attend scavenger sales
17 and bid on its behalf.

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

33 (Source: P.A. 90-514, eff. 8-22-97; 90-655, eff. 7-30-98;
34 91-189, eff. 1-1-00.); and

- 1 on page 3, by deleting lines 2 through 35; and
- 2 by deleting pages 4 and 5; and
- 3 on page 6, by deleting lines 1 through 13.