

AN ACT concerning revenue.

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

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

(35 ILCS 200/9-260)

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

(a) After signing the affidavit, the county assessor shall have power, when directed by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), or on his or her own initiative, subject to the limitations of Sections 9-265 and 9-270, to assess properties which may have been omitted from assessments for the current year and not more than 3 years prior to the current year for which the property was liable to be taxed, and for which the tax has not been paid, but only on notice and an opportunity to be heard in the manner and form required by law, and shall enter the

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

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

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

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

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

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

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

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

(35 ILCS 200/18-250)

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

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

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

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

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

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

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

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

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

(35 ILCS 200/21-15)

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

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

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

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

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

Notwithstanding any other provision of law, when any

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

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

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

(35 ILCS 200/21-25)

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

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

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

forfeited.

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

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

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

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

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

(35 ILCS 200/21-45)

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

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

(35 ILCS 200/21-90)

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

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

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

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

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

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

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

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

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

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

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

(35 ILCS 200/21-118)

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

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

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

(35 ILCS 200/21-145)

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

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

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

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

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

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

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

(35 ILCS 200/21-225)

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

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

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

(35 ILCS 200/21-235)

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

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

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

(35 ILCS 200/21-240)

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

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

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

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

(35 ILCS 200/21-250)

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

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

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

(35 ILCS 200/21-310)

Sec. 21-310. Sales in error.

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

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

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

(3) there is a double assessment;i τ

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 the effective date of this amendatory Act of the 103rd General Assembly.

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

(35 ILCS 200/21-315)

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

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

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

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

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

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

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

(35 ILCS 200/21-330)

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

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

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

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

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

(35 ILCS 200/21-350)

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

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

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

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

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

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

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

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

times 2 times the penalty bid at sale;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(35 ILCS 200/21-370)

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

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

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

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

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

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

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

occurs on or after January 1, 2024.

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

(35 ILCS 200/21-385)

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

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

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

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

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

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

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

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. 100-890, eff. 1-1-19; 100-975, eff. 8-19-18; 101-81, eff. 7-12-19.)

(35 ILCS 200/21-400)

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

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

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

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

(35 ILCS 200/21-405)

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

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

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

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

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

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

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

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

(35 ILCS 200/21-430)

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

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

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

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

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

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

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

(35 ILCS 200/22-5)

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

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

TAKE NOTICE

County of.....

Date Premises Sold or Forfeited

Certificate No.....

Sold for General Taxes of (year)

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

Warrant No. Inst. No.....

THIS PROPERTY HAS BEEN SOLD FOR
DELINQUENT TAXES

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

Legal Description or Property Index No.

.....

.....

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

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

To determine the redemption deadline and the total amount

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

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

YOU ARE URGED TO REDEEM IMMEDIATELY TO
PREVENT LOSS OF PROPERTY

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

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

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

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

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

redemption period outlined above.

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

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

~~For further information contact the County Clerk~~

ADDRESS:.....

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

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

.....

~~Purchaser or Assignee~~

~~Dated (insert date).~~

Within 10 days after receipt of said notice, the county

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

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

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

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 the effective date of this amendatory Act of the 103rd General Assembly.

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

(35 ILCS 200/22-10)

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

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

TAX DEED NO. FILED

TAKE NOTICE

County of.....

Date Premises Sold or Forfeited

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

THIS PROPERTY HAS BEEN SOLD FOR
 DELINQUENT TAXES

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

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

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

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

before

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

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

YOU ARE URGED TO REDEEM IMMEDIATELY

TO PREVENT LOSS OF PROPERTY

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

For further information contact the County Clerk

ADDRESS:.....

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

.....

Purchaser or Assignee.

Dated (insert date).

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

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

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

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

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 the effective date of this amendatory Act of the 103rd General Assembly.

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

(35 ILCS 200/22-15)

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

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

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

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

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

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

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

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

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

reverter shall not be deemed parties interested in the property.

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

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

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

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

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

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

(35 ILCS 200/22-25)

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

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

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

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

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

(35 ILCS 200/22-30)

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

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

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

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

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

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

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

(2) the following conditions apply:

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

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

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

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

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

(35 ILCS 200/22-40)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(35 ILCS 200/22-60)

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

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

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