

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 21-355, 22-35, and 22-40 as follows:

(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;

(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, 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.

(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, 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 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.

(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. 95-195, eff. 1-1-08; 96-231, eff. 1-1-10; 96-1067, eff. 1-1-11.)

(35 ILCS 200/22-35)

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. However, in lieu of 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. 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. 93-490, eff. 8-8-03.)

(35 ILCS 200/22-40)

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

(a) If the redemption period expires and the property has not been redeemed and all taxes and special assessments which became due and payable subsequent to the sale have been paid and all forfeitures and sales which occur subsequent to the sale have been redeemed and 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 the petitioner has complied with all the provisions of law entitling him or her to a 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) 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. 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.

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

Section 10. The Mobile Home Local Services Tax Enforcement Act is amended by changing Section 395 as follows:

(35 ILCS 516/395)

Sec. 395. Reimbursement of a county or municipality before issuance of tax certificate of title. Except in any proceeding in which the tax purchaser is a county acting as trustee for taxing districts as provided in Section 35, an order for the issuance of a tax certificate of title under this Act shall not be entered affecting the title to or interest in any mobile home 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 mobile home for the money so

advanced. However, in lieu of 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. 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 certificate of title proceeding.

The changes made by this amendatory Act of the 94th General Assembly are intended to be declarative of existing law.

(Source: P.A. 94-358, eff. 7-29-05.)