



## 104TH GENERAL ASSEMBLY

### State of Illinois

### 2025 and 2026

### SB3939

Introduced 2/6/2026, by Sen. Celina Villanueva

#### SYNOPSIS AS INTRODUCED:

15 ILCS 520/7	from Ch. 130, par. 26
15 ILCS 520/22.5	from Ch. 130, par. 41a
35 ILCS 200/21-75	
35 ILCS 200/21-90	
35 ILCS 200/21-92 new	
35 ILCS 200/21-135	
35 ILCS 200/21-200	
35 ILCS 200/21-210	
35 ILCS 200/21-215	
35 ILCS 200/21-220	
35 ILCS 200/21-225	
35 ILCS 200/21-240	
35 ILCS 200/21-245	
35 ILCS 200/21-251	
35 ILCS 200/21-342 new	
35 ILCS 200/21-398 new	
55 ILCS 5/4-4001	from Ch. 34, par. 4-4001
765 ILCS 1026/15-407 new	
765 ILCS 1026/15-505 new	
765 ILCS 1026/15-705	

Amends the Deposit of State Moneys Act. Provides that the State Treasurer may accept a proposal or application from a financial institution for access to capital at a market rate that allows the Treasurer to provide funding to a county for relief of property tax payments. Amends the Property Tax Code. Provides that, for tax year 2027 and thereafter, the tax lien or certificate for all delinquent property subject to a tax sale shall be assigned to the county as trustee for all taxing districts having an interest in the property's taxes or special assessment for the nonpayment of which the property is sold. Provides that the county must attempt to sell the property acquired by tax deed at a public auction. Contains provisions concerning surplus funds. Contains provisions concerning notice. Contains other provisions. Amends the Counties Code and the Revised Uniform Unclaimed Property Act to make conforming changes.

LRB104 17733 HLH 31164 b

1 AN ACT concerning revenue.

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

4 Section 5. The Deposit of State Moneys Act is amended by  
5 changing Sections 7 and 22.5 as follows:

6 (15 ILCS 520/7) (from Ch. 130, par. 26)

7 Sec. 7. (a) State depositories. The State Treasurer may,  
8 in his or her discretion, allow a financial institution to  
9 become a State depository. To become an approved State  
10 depository, a financial institution shall submit an  
11 application or proposal, along with all required forms and  
12 documentation, in a manner prescribed by the Treasurer.

13 In order to receive funds under this Section, a financial  
14 institution must become a State depository. Prior to allowing  
15 a financial institution to become a State depository, the  
16 State Treasurer shall consider the financial institution's  
17 financial condition and community and economic development  
18 efforts.

19 All applications submitted pursuant to this Section will  
20 be reviewed in accordance with the terms defined by the  
21 program documents and in the respective application and  
22 related documents.

23 (b) Linked deposits. The State Treasurer may, in his or

1 her discretion, accept a proposal or application from a  
2 financial institution which provides for a reduced rate of  
3 interest provided that the financial institution uses the  
4 deposited funds for the purpose of economic and community  
5 development in the State of Illinois, which may include, but  
6 not be limited to loans for the following: agriculture,  
7 business, individuals, and community development. Financial  
8 institutions, and, in some cases borrowers, that utilize  
9 linked deposit funds shall provide documentation regarding the  
10 use of such funds in a manner prescribed by the Treasurer.

11 (b-5) (Blank).

12 (b-10) (Blank).

13 (b-15) Access to capital. The State Treasurer may, in his  
14 or her discretion, accept a proposal or application from a  
15 financial institution for access to capital at market rate to  
16 provide added liquidity or administer lending activities in  
17 the State of Illinois.

18 (b-20) The State Treasurer may accept a proposal or  
19 application from a financial institution for access to capital  
20 at a market rate, determined by the Treasurer, that allows the  
21 Treasurer to provide funding to a county for relief of  
22 property tax payments. The State Treasurer Shall adopt rules  
23 that are necessary and proper to implement and administer this  
24 program.

25 (c) Home loans. The State Treasurer may, in his or her  
26 discretion, accept a proposal or application from a financial

1 institution that provides for interest earnings on deposits of  
2 State moneys to be held by the financial institution in a  
3 separate account that the State Treasurer may use to secure up  
4 to 10% of any (i) home loans to Illinois citizens purchasing or  
5 refinancing a home in Illinois in situations where the  
6 participating financial institution would not offer the  
7 borrower a home loan under the financial institution's  
8 prevailing credit standards without the incentive of the 10%  
9 guarantee for the first 5 years of the loan, (ii) existing home  
10 loans of Illinois citizens who have failed to make payments on  
11 a home loan as a result of a financial hardship due to  
12 circumstances beyond the control of the borrower where there  
13 is a reasonable prospect that the borrower will be able to  
14 resume full mortgage payments, and (iii) loans in amounts that  
15 do not exceed the amount of arrearage on a mortgage and that  
16 are extended to enable a borrower to become current on his or  
17 her mortgage obligation.

18 The following factors shall be considered by the  
19 participating financial institution to determine whether the  
20 financial hardship is due to circumstances beyond the control  
21 of the borrower: (i) loss, reduction, or delay in the receipt  
22 of income because of the death or disability of a person who  
23 contributed to the household income, (ii) expenses actually  
24 incurred related to the uninsured damage or costly repairs to  
25 the mortgaged premises affecting its habitability, (iii)  
26 expenses related to the death or illness in the borrower's

1 household or of family members living outside the household  
2 that reduce the amount of household income, (iv) loss of  
3 income or a substantial increase in total housing expenses  
4 because of divorce, abandonment, separation from a spouse, or  
5 failure to support a spouse or child, (v) unemployment or  
6 underemployment, (vi) loss, reduction, or delay in the receipt  
7 of federal, State, or other government benefits, and (vii)  
8 participation by the homeowner in a recognized labor action  
9 such as a strike. In determining whether there is a reasonable  
10 prospect that the borrower will be able to resume full  
11 mortgage payments, the participating financial institution  
12 shall consider factors including, but not necessarily limited  
13 to the following: (i) a favorable work and credit history,  
14 (ii) the borrower's ability to and history of paying the  
15 mortgage when employed, (iii) the lack of an impediment or  
16 disability that prevents reemployment, (iv) new education and  
17 training opportunities, (v) non-cash benefits that may reduce  
18 household expenses, and (vi) other debts.

19 For the purposes of this Section, "home loan" means a  
20 loan, other than an open-end credit plan or a reverse mortgage  
21 transaction, for which (i) the principal amount of the loan  
22 does not exceed the conforming loan size limit as established  
23 from time to time by the Federal National Mortgage  
24 Association, (ii) the borrower is a natural person, (iii) the  
25 debt is incurred by the borrower primarily for personal,  
26 family, or household purposes, and (iv) the loan is secured by

1 a mortgage or deed of trust on real estate upon which there is  
2 located or there is to be located a structure designed  
3 principally for the occupancy of no more than 4 families and  
4 that is or will be occupied by the borrower as the borrower's  
5 principal dwelling.

6 (d) If there is an agreement between the State Treasurer  
7 and an eligible institution that details the use of deposited  
8 funds, the agreement may not require the gift of money, goods,  
9 or services to a third party; this provision does not restrict  
10 the eligible institution from contracting with third parties  
11 in order to carry out the intent of the agreement or restrict  
12 the State Treasurer from placing requirements upon third-party  
13 contracts entered into by the eligible institution.

14 (Source: P.A. 102-297, eff. 8-6-21.)

15 (15 ILCS 520/22.5) (from Ch. 130, par. 41a)

16 (For force and effect of certain provisions, see Section  
17 90 of P.A. 94-79)

18 Sec. 22.5. Permitted investments. The State Treasurer may  
19 invest and reinvest any State money in the State Treasury  
20 which is not needed for current expenditures due or about to  
21 become due, in obligations of the United States government or  
22 its agencies or of National Mortgage Associations established  
23 by or under the National Housing Act, 12 U.S.C. 1701 et seq.,  
24 or in mortgage participation certificates representing  
25 undivided interests in specified, first-lien conventional

1 residential Illinois mortgages that are underwritten, insured,  
2 guaranteed, or purchased by the Federal Home Loan Mortgage  
3 Corporation or in Affordable Housing Program Trust Fund Bonds  
4 or Notes as defined in and issued pursuant to the Illinois  
5 Housing Development Act. All such obligations shall be  
6 considered as cash and may be delivered over as cash by a State  
7 Treasurer to his successor.

8 The State Treasurer may purchase any state bonds with any  
9 money in the State Treasury that has been set aside and held  
10 for the payment of the principal of and interest on the bonds.  
11 The bonds shall be considered as cash and may be delivered over  
12 as cash by the State Treasurer to his successor.

13 The State Treasurer may invest or reinvest any State money  
14 in the State Treasury that is not needed for current  
15 expenditures due or about to become due, or any money in the  
16 State Treasury that has been set aside and held for the payment  
17 of the principal of and interest on any State bonds, in bonds  
18 issued by counties or municipal corporations of the State of  
19 Illinois.

20 The State Treasurer may invest or reinvest up to 5% of the  
21 College Savings Pool Administrative Trust Fund, the Illinois  
22 Public Treasurer Investment Pool (IPTIP) Administrative Trust  
23 Fund, and the State Treasurer's Administrative Fund that is  
24 not needed for current expenditures due or about to become  
25 due, in common or preferred stocks of publicly traded  
26 corporations, partnerships, or limited liability companies,

1 organized in the United States, with assets exceeding  
2 \$500,000,000 if: (i) the purchases do not exceed 1% of the  
3 corporation's or the limited liability company's outstanding  
4 common and preferred stock; (ii) no more than 10% of the total  
5 funds are invested in any one publicly traded corporation,  
6 partnership, or limited liability company; and (iii) the  
7 corporation or the limited liability company has not been  
8 placed on the list of restricted companies by the Illinois  
9 Investment Policy Board under Section 1-110.16 of the Illinois  
10 Pension Code.

11 Whenever the total amount of vouchers presented to the  
12 Comptroller under Section 9 of the State Comptroller Act  
13 exceeds the funds available in the General Revenue Fund by  
14 \$500,000,000 or more, then the State Treasurer may invest any  
15 State money in the State Treasury, other than money in the  
16 General Revenue Fund, Health Insurance Reserve Fund, Attorney  
17 General Court Ordered and Voluntary Compliance Payment  
18 Projects Fund, Attorney General Whistleblower Reward and  
19 Protection Fund, and Attorney General's State Projects and  
20 Court Ordered Distribution Fund, which is not needed for  
21 current expenditures, due or about to become due, or any money  
22 in the State Treasury which has been set aside and held for the  
23 payment of the principal of and the interest on any State bonds  
24 with the Office of the Comptroller in order to enable the  
25 Comptroller to pay outstanding vouchers. At any time, and from  
26 time to time outstanding, such investment shall not be greater

1 than \$2,000,000,000. Such investment shall be deposited into  
2 the General Revenue Fund or Health Insurance Reserve Fund as  
3 determined by the Comptroller. On or after July 1, 2025, and  
4 through June 30, 2026, at the request of the Governor and with  
5 the approval of the Treasurer, the Comptroller may make  
6 deposits into other funds in the State Treasury to pay  
7 outstanding vouchers or in anticipation of vouchers that may  
8 be submitted to the Comptroller for payment. Such investment  
9 shall be repaid by the Comptroller with an interest rate tied  
10 to the Secured Overnight Financing Rate (SOFR) or the Federal  
11 Funds Rate or an equivalent market established variable rate,  
12 but in no case shall such interest rate exceed the lesser of  
13 the penalty rate established under the State Prompt Payment  
14 Act or the timely pay interest rate under Section 368a of the  
15 Illinois Insurance Code. The State Treasurer and the  
16 Comptroller shall enter into an intergovernmental agreement to  
17 establish procedures for such investments, which market  
18 established variable rate to which the interest rate for the  
19 investments should be tied, and other terms which the State  
20 Treasurer and Comptroller reasonably believe to be mutually  
21 beneficial concerning these investments by the State  
22 Treasurer. The State Treasurer and Comptroller shall also  
23 enter into a written agreement for each such investment that  
24 specifies the period of the investment, the payment interval,  
25 the interest rate to be paid, the funds in the State Treasury  
26 from which the State Treasurer will draw the investment, and

1 other terms upon which the State Treasurer and Comptroller  
2 mutually agree. Such investment agreements shall be public  
3 records and the State Treasurer shall post the terms of all  
4 such investment agreements on the State Treasurer's official  
5 website. In compliance with the intergovernmental agreement,  
6 the Comptroller shall order and the State Treasurer shall  
7 transfer amounts sufficient for the payment of principal and  
8 interest invested by the State Treasurer with the Office of  
9 the Comptroller under this paragraph from the General Revenue  
10 Fund or the Health Insurance Reserve Fund or, from July 1, 2025  
11 through June 30, 2026, the fund identified by the Governor, to  
12 the respective funds in the State Treasury from which the  
13 State Treasurer drew the investment. Public Act 100-1107 shall  
14 constitute an irrevocable and continuing authority for all  
15 amounts necessary for the payment of principal and interest on  
16 the investments made with the Office of the Comptroller by the  
17 State Treasurer under this paragraph, and the irrevocable and  
18 continuing authority for and direction to the Comptroller and  
19 State Treasurer to make the necessary transfers.

20 The State Treasurer may invest or reinvest any State money  
21 in the State Treasury that is not needed for current  
22 expenditure, due or about to become due, or any money in the  
23 State Treasury that has been set aside and held for the payment  
24 of the principal of and the interest on any State bonds, or any  
25 proceeds from a Tax Sale Surplus Relief Program, in any of the  
26 following:

1           (1) Bonds, notes, certificates of indebtedness,  
2 Treasury bills, or other securities now or hereafter  
3 issued that are guaranteed by the full faith and credit of  
4 the United States of America as to principal and interest.

5           (2) Bonds, notes, debentures, or other similar  
6 obligations of the United States of America, its agencies,  
7 and instrumentalities, or other obligations that are  
8 issued or guaranteed by supranational entities; provided,  
9 that at the time of investment, the entity has the United  
10 States government as a shareholder.

11           (2.5) Bonds, notes, debentures, or other similar  
12 obligations of a foreign government, other than the  
13 Republic of the Sudan, that are guaranteed by the full  
14 faith and credit of that government as to principal and  
15 interest, but only if the foreign government has not  
16 defaulted and has met its payment obligations in a timely  
17 manner on all similar obligations for a period of at least  
18 25 years immediately before the time of acquiring those  
19 obligations.

20           (3) Interest-bearing savings accounts,  
21 interest-bearing certificates of deposit,  
22 interest-bearing time deposits, or any other investments  
23 constituting direct obligations of any bank as defined by  
24 the Illinois Banking Act.

25           (4) Interest-bearing accounts, certificates of  
26 deposit, or any other investments constituting direct

1 obligations of any savings and loan associations  
2 incorporated under the laws of this State or any other  
3 state or under the laws of the United States.

4 (5) Dividend-bearing share accounts, share certificate  
5 accounts, or class of share accounts of a credit union  
6 chartered under the laws of this State or the laws of the  
7 United States; provided, however, the principal office of  
8 the credit union must be located within the State of  
9 Illinois.

10 (6) Bankers' acceptances of banks whose senior  
11 obligations are rated in the top 2 rating categories by 2  
12 national rating agencies and maintain that rating during  
13 the term of the investment and the bank has not been placed  
14 on the list of restricted companies by the Illinois  
15 Investment Policy Board under Section 1-110.16 of the  
16 Illinois Pension Code.

17 (7) Short-term obligations of either corporations or  
18 limited liability companies organized in the United States  
19 with assets exceeding \$500,000,000 if (i) the obligations  
20 are rated at the time of purchase at one of the 3 highest  
21 classifications established by at least 2 standard rating  
22 services and mature not later than 270 days from the date  
23 of purchase, (ii) the purchases do not exceed 10% of the  
24 corporation's or the limited liability company's  
25 outstanding obligations, (iii) no more than one-third of  
26 the public agency's funds are invested in short-term

1 obligations of either corporations or limited liability  
2 companies, and (iv) the corporation or the limited  
3 liability company has not been placed on the list of  
4 restricted companies by the Illinois Investment Policy  
5 Board under Section 1-110.16 of the Illinois Pension Code.

6 (7.5) Obligations of either corporations or limited  
7 liability companies organized in the United States, that  
8 have a significant presence in this State, with assets  
9 exceeding \$500,000,000 if: (i) the obligations are rated  
10 at the time of purchase at one of the 3 highest  
11 classifications established by at least 2 standard rating  
12 services and mature more than 270 days, but less than 10  
13 years, from the date of purchase; (ii) the purchases do  
14 not exceed 10% of the corporation's or the limited  
15 liability company's outstanding obligations; (iii) no more  
16 than one-third of the public agency's funds are invested  
17 in such obligations of corporations or limited liability  
18 companies; and (iv) the corporation or the limited  
19 liability company has not been placed on the list of  
20 restricted companies by the Illinois Investment Policy  
21 Board under Section 1-110.16 of the Illinois Pension Code.

22 (8) Money market mutual funds registered under the  
23 Investment Company Act of 1940.

24 (9) The Public Treasurers' Investment Pool created  
25 under Section 17 of the State Treasurer Act or in a fund  
26 managed, operated, and administered by a bank.

1           (10) Repurchase agreements of government securities  
2           having the meaning set out in the Government Securities  
3           Act of 1986, as now or hereafter amended or succeeded,  
4           subject to the provisions of that Act and the regulations  
5           issued thereunder.

6           (11) Investments made in accordance with the  
7           Technology Development Act.

8           (12) Investments made in accordance with the Student  
9           Investment Account Act.

10          (13) Investments constituting direct obligations of a  
11          community development financial institution, which is  
12          certified by the United States Treasury Community  
13          Development Financial Institutions Fund and is operating  
14          in the State of Illinois.

15          (14) Investments constituting direct obligations of a  
16          minority depository institution, as designated by the  
17          Federal Deposit Insurance Corporation, that is operating  
18          in the State of Illinois.

19          (15) Investments made in accordance with any other law  
20          that authorizes the State Treasurer to invest or deposit  
21          funds.

22          For purposes of this Section, "agencies" of the United  
23          States Government includes:

24                 (i) the federal land banks, federal intermediate  
25                 credit banks, banks for cooperatives, federal farm credit  
26                 banks, or any other entity authorized to issue debt

1 obligations under the Farm Credit Act of 1971 (12 U.S.C.  
2 2001 et seq.) and Acts amendatory thereto;

3 (ii) the federal home loan banks and the federal home  
4 loan mortgage corporation;

5 (iii) the Commodity Credit Corporation; and

6 (iv) any other agency created by Act of Congress.

7 The State Treasurer may lend any securities acquired under  
8 this Act. However, securities may be lent under this Section  
9 only in accordance with Federal Financial Institution  
10 Examination Council guidelines and only if the securities are  
11 collateralized at a level sufficient to assure the safety of  
12 the securities, taking into account market value fluctuation.  
13 The securities may be collateralized by cash or collateral  
14 acceptable under Sections 11 and 11.1.

15 (Source: P.A. 104-2, eff. 6-16-25.)

16 Section 10. The Property Tax Code is amended by changing  
17 Sections 21-75, 21-90, 21-135, 21-200, 21-210, 21-215, 21-220,  
18 21-225, 21-240, 21-245, and 21-251 and by adding Sections  
19 21-92, 21-342, and 21-398 as follows:

20 (35 ILCS 200/21-75)

21 Sec. 21-75. Lien for taxes. The taxes upon property,  
22 together with all penalties, interests and costs that may  
23 accrue thereon, shall be a prior and first lien on the  
24 property, superior to all other liens and encumbrances, from

1 and including the first day of January in the year in which the  
2 taxes are levied until the taxes are paid or until the property  
3 is sold under this Code.

4 (a) Foreclosure - Property forfeited for 2 or more years.  
5 A lien may be foreclosed, in the circuit court in the name of  
6 the People of the State of Illinois, whenever the taxes for 2  
7 or more years on the same description of property have been  
8 forfeited to the State. ~~The property may be sold under the  
9 order of the court by the person having authority to receive  
10 County taxes, with notice to interested parties and right of  
11 redemption from the sale, (except that the interest or any  
12 other amount to be paid upon redemption in addition to the  
13 amount for which the property was sold shall be as provided  
14 herein), as provided in Sections 21-345 through 21-365 and  
15 21-380, and in conformity with Section 8 of Article IX of the  
16 Illinois Constitution.~~

17 (a-5) Notice of Pending Action for Foreclosure must be  
18 provided by the county clerk in the county seeking foreclosure  
19 to the property owner via personal service, delivered orally  
20 or in writing, and confirmed by affidavit. Prior to the  
21 commencement of a foreclosure action, county clerks must  
22 conduct a due diligence search of land, court, and other  
23 records in order to provide service to as many interested  
24 parties as practicable. The notice must include: (1) the exact  
25 amount of unpaid taxes; (2) the name, requirements and  
26 application process for any existing property tax deferral

1 program operated in the jurisdiction; (3) information  
2 regarding local lawyer referral services, and (4) a statement,  
3 in English and in any language common to a significant portion  
4 of the populace of the county in which the property is located,  
5 in the following form:

6 WARNING: THERE ARE UNPAID TAXES AND FEES IN THE AMOUNT OF \$  
7 ON PROPERTY AT (ADDRESS) WHICH YOU MAY OWN OR HAVE A LEGAL  
8 INTEREST IN. THE PROPERTY WILL BE DEEDED TO THE COUNTY AND YOUR  
9 INTEREST WILL BE TERMINATED UNLESS THE BACK TAXES AND FEES ARE  
10 PAID. TO MAKE PAYMENT, OR TO RECEIVE FURTHER INFORMATION ABOUT  
11 PAYMENT, CONTACT (COUNTY CLERK) IMMEDIATELY AT (ADDRESS),  
12 (TELEPHONE NUMBER). IF THE PROPERTY IS DEEDED TO THE COUNTY AS  
13 A WAY OF COLLECTING THE BACK TAXES AND FEES OWED, AND THE  
14 PROPERTY IS WORTH MORE THAN YOU OWE, YOU ARE ENTITLED TO A  
15 RETURN OF MONEY FROM THE COUNTY. IN ORDER TO RECEIVE A NOTICE  
16 OF A POTENTIAL SURPLUS FROM THE COUNTY, PLEASE PROVIDE THE  
17 COUNTY WITH NOTICE OF A CURRENT ADDRESS AT THE EMAIL ADDRESS OR  
18 WEBSITE LISTED HERE: \_\_\_\_\_, AND UPDATE THAT ADDRESS IF YOU  
19 MOVE. THERE ARE GOVERNMENT AGENCIES AND NONPROFIT  
20 ORGANIZATIONS THAT CAN GIVE YOU INFORMATION ABOUT FORECLOSURE  
21 AND HELP YOU DECIDE WHAT TO DO. FOR GENERAL INFORMATION AT NO  
22 COST TO YOU, CONTACT A CERTIFIED HOUSING COUNSELOR. YOU MAY  
23 ALSO WISH TO SEEK LEGAL ADVICE TO DETERMINE YOUR BEST ACTION.  
24 FREE LEGAL ADVICE IS AVAILABLE AT [WEBSITE].

25 (a-10) In any action to foreclose the lien for delinquent  
26 taxes brought by the People of the State of Illinois when the

1 taxes for 2 or more years on the same description of property  
2 have been forfeited to the State, service of process shall be  
3 made in the manner now prescribed by law. All owners, parties  
4 interested, and occupants of any property against which tax  
5 liens are sought to be foreclosed shall be named as parties  
6 defendant, and shall be served in the manner and form as  
7 provided by law for the service of defendants in foreclosures  
8 of lien or encumbrances upon real estate. In case there are  
9 other parties with ownership interests in the property, they  
10 shall be named in the notice under the designation "unknown  
11 owners".

12 (b) Redemption interest. The interest to be paid upon  
13 redemption from all tax foreclosure sales held under this  
14 Section shall be:

15 (1) If redeemed within 2 months from the date of the  
16 sale, 3% per month upon the amount for which the property  
17 was sold for each of the first 2 months, or fraction  
18 thereof;

19 (2) If redeemed between 2 and 6 months from the date of  
20 the sale, 12% of the amount of sale;

21 (3) If redeemed between 6 and 12 months from the date  
22 of the sale, 24% of the amount of sale;

23 (4) If redeemed between 12 and 18 months from the date  
24 of the sale, 36% of the amount of sale;

25 (5) If redeemed between 18 and 24 months from the date  
26 of the sale, 48% of the amount of sale;

1           (6) If redeemed after 24 months from the date of sale,  
2           the 48% for the 24 months plus interest at 6% per year  
3           thereafter.

4           (c) Enforcement of lien from rents and profits. A lien  
5           under this Section may be enforced at any time after 6 months  
6           from the day the tax becomes delinquent out of the rents and  
7           profits of the land accruing, or accrued and under the control  
8           or jurisdiction of a court. This process may be initiated by  
9           the county board of the county or by the corporate authorities  
10          of any taxing body entitled to receive any part of the  
11          delinquent tax, by petition in any pending suit having  
12          jurisdiction of the land, or in any application for judgment  
13          and order of sale of lands for delinquent taxes in which the  
14          land is included, in the name of the People of the State of  
15          Illinois.

16          The process, practice and procedure under this subsection  
17          shall be the same as provided in the Civil Practice Law and the  
18          Supreme Court Rules adopted in relation to that Law, except  
19          that receivers may be appointed on not less than 3 days'  
20          written notice to owners of record or persons in possession.  
21          In all petitions the court shall have power to appoint the  
22          county collector to take possession of the property only for  
23          the purpose of collecting the rents, issues and profits  
24          therefrom, and to apply them in satisfaction of the tax lien.  
25          When the taxes set forth in the petition are paid in full, the  
26          receiver shall be discharged. If the taxes described in the

1 petition are reduced by the final judgment of a court, the  
2 county collector shall immediately refund all moneys collected  
3 by him or her as receiver over and above the taxes as reduced,  
4 and shall deduct that amount from the moneys thereafter  
5 distributed to the taxing bodies which received the tax  
6 revenue.

7 In proceedings to foreclose the tax lien, or in petitions  
8 to enforce the lien, the amount due on the collector's books  
9 against the property shall be prima facie evidence of the  
10 amount of taxes against the property. When any taxes are  
11 collected, they shall be paid to the county collector, to be  
12 distributed by him or her to the authorities entitled to them.  
13 All sales made under this Section shall be conducted under the  
14 order and supervision of the court by the county collector.

15 An action to foreclose the lien for delinquent taxes under  
16 this Code is an action in rem.

17 (Source: P.A. 84-551; 88-455.)

18 (35 ILCS 200/21-90)

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

21 (a) For tax years before tax year 2027, when ~~When~~ any  
22 property is offered for sale under any of the provisions of  
23 this Code, the county board of the county in which the property  
24 is located, in its discretion, may bid, or, in the case of  
25 forfeited property, may apply to purchase it or otherwise

1 acquire the tax lien or certificate in the name of the county  
2 as trustee for all taxing districts having an interest in the  
3 property's taxes or special assessments for the nonpayment of  
4 which the property is sold. The presiding officer of the  
5 county board, with the advice and consent of the board, may  
6 appoint on its behalf some officer, person, or entity to  
7 attend such sales, bid on tax liens or certificates, and act on  
8 behalf of the county when exercising its authority under this  
9 Section. The county shall apply on the bid or purchase the  
10 unpaid taxes and special assessments due upon the property. No  
11 cash need be paid.

12 (a-5) For tax year 2027 and thereafter, the tax lien or  
13 certificate for all delinquent property subject to a tax sale  
14 shall be assigned to the county as trustee for all taxing  
15 districts having an interest in the property's taxes or  
16 special assessment for the nonpayment of which the property is  
17 sold. No cash need be paid.

18 (b) The county, as trustee for all taxing districts having  
19 an interest in the property's taxes or special assessments,  
20 shall be the designated holder of all tax liens or  
21 certificates that are forfeited to the State or county. No  
22 cash need be paid for the forfeited tax lien or certificate.

23 (c) For any tax lien or certificate acquired under  
24 subsection (a) or (b) of this Section, the county may take  
25 steps necessary to acquire title to the property and may  
26 manage and operate the property, including, but not limited

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

1        For tax years before tax year 2027, the ~~The~~ county may sell  
2 any property acquired with authority provided in this Section,  
3 or assign any tax certificate to any party, including, but not  
4 limited to, taxing districts, municipalities, land banks  
5 created pursuant to Illinois law, or non-profit developers  
6 focused on constructing affordable housing. For tax year 2027  
7 and thereafter, the county must attempt to sell the property  
8 acquired by tax deed under the procedure in Section 21-92.

9        The assigned tax certificate shall be void with no further  
10 rights given to the assignee, including no right to refund or  
11 reimbursement, if a tax deed has not been recorded within 4  
12 years after the date of the assignment unless a court extends  
13 the assignment period as provided in this Section. Upon a  
14 motion by the assignee, a court may toll the 4-year deadline  
15 for a specified period of time if the court finds the assignee  
16 is prevented from obtaining or recording a deed by injunction  
17 or order of any court, by the refusal or inability of any court  
18 to act upon the application for a tax deed, by a municipality's  
19 refusal to issue necessary transfer stamps or approvals for  
20 recording, or by the refusal of the clerk to execute the deed.  
21 If an assigned tax certificate is void under this Section, it  
22 shall be forfeited to the county and held as a valid  
23 certificate of sale in the county's name pursuant to this  
24 Section 21-90. The proceeds of any sale or assignment under  
25 this Section, less all costs of the county incurred in the  
26 acquisition, operation, maintenance, and sale of the property

1 or assignment of the tax certificate, including all costs  
2 associated with county staff and overhead used to perform the  
3 duties of the trustee set forth in this Section, shall be  
4 distributed to the taxing districts in proportion to their  
5 respective interests therein.

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

9 (Source: P.A. 102-363, eff. 1-1-22; 103-555, eff. 1-1-24.)

10 (35 ILCS 200/21-92 new)

11 Sec. 21-92. Disposition of property acquired by tax deed  
12 by county as trustee.

13 (a) If the county must attempt to sell the property  
14 acquired by tax deed, the county may employ a licensed realtor  
15 in order to accomplish the sale and allow the realtor to retain  
16 a commission of 3.0% of the value of the property. A property  
17 owner may request that the property be listed with a realtor  
18 under the same terms. If the county or property owner cannot  
19 retain a realtor and can verify three attempts to retain a  
20 realtor or a reasonable time of not less than one year has  
21 passed and the realtor cannot complete sale of the property,  
22 the County must sell the property at auction.

23 (b) The auction must follow the following procedure:

24 (1) the auction must be advertised in a multiple  
25 listing service for at least 30 days prior to the date of

1       the auction;

2           (2) the minimum starting bid must be two-thirds of the  
3       property's most recent assessed value as determined by the  
4       county assessor;

5           (3) a limited auction fee of no more than 3% of the  
6       value of the property. The auction may include an online  
7       bidding process in which bids are received electronically  
8       over the Internet in real time. If the property fails to  
9       sell at auction, the county shall conduct a public high  
10       bid auction in which the minimum starting bid shall equal  
11       the amount of the outstanding taxes and other allowable  
12       costs chargeable against the property. If the property  
13       fails to sell after the county conducts an auction, the  
14       county may forgive the amount of outstanding taxes and  
15       allowable costs and retain the property for public  
16       purposes or transfer title to a nonprofit organization for  
17       purposes of public benefit.

18           (c) If the sale or auction of the property results in a  
19       surplus after consideration of commissions and costs, the  
20       county must return the surplus to persons with an interest in  
21       the property. If any person with an interest in the property  
22       cannot be found, the County must report the surplus to the  
23       Illinois Treasurer for distribution as unclaimed property  
24       under the Revised Uniform Unclaimed Property Act. The report  
25       shall include the address, phone number and tax ID number of  
26       the most recent owner or owners together with any other

1 information regarding the property owner or owners' identity.

2 (d) Determination of surplus.

3 (1) As used in this Section, surplus means an amount  
4 equal to the value of real property for which a tax deed  
5 was issued under this chapter and disposed of by the  
6 County as permitted herein less the allowable costs the  
7 county may charge against the property under subsection  
8 and any realtor commission.

9 (2) The amount of a surplus shall be determined within  
10 60 days after the date on which the gross sales proceeds  
11 from the sale of the property are received by the county.

12 (3) For property sold by listing with a real estate  
13 broker or agent or sold at auction, the amount of the  
14 surplus is the value received by the county minus:

15 (i) an amount required to repay any obligations  
16 incurred under the Property Tax Program created under  
17 Section 7 of the State Deposit of Moneys Act; the  
18 Treasurer may adopt rules to further the  
19 administration of this Section;

20 (ii) costs of sale, including realtor commission  
21 and court costs;

22 (iii) fees authorized by this Code;

23 (iv) an amount required to pay taxes owed to  
24 taxing bodies net of any amounts received for this  
25 purpose under the Property Tax Program created under  
26 Section 7 of the State Deposit of Moneys Act;

1           (v) any liens placed on the property.

2           (vi) Within 60 days of the sale, the County shall  
3 deliver notice of a surplus to: (a) The claimant at the  
4 claimant's last known address. At the top of the  
5 notice in capital letters, in at least 14-point type,  
6 the following language: NOTICE: YOU ARE ENTITLED TO A  
7 REFUND OF MONEY HELD BY THE COUNTY. TO RECEIVE MORE  
8 INFORMATION AND ASSISTANCE, CONTACT [insert county  
9 office and telephone number and website]. THERE ARE  
10 GOVERNMENT AGENCIES AND NONPROFIT ORGANIZATIONS THAT  
11 CAN GIVE YOU INFORMATION ABOUT FORECLOSURE AND HELP  
12 YOU DECIDE WHAT TO DO. FOR GENERAL INFORMATION AT NO  
13 COST TO YOU, CONTACT A CERTIFIED HOUSING COUNSELOR AT  
14 [INSERT LEGAL AID WEBSITE]. IF YOU DO NOT CLAIM THE  
15 REFUND BY [INSERT APPROPRIATE TIME FOR REPORT TO  
16 UNCLAIMED PROPERTY] YOU MAY CONTACT THE ILLINOIS STATE  
17 TREASURER AT [PHONE NUMBER] OR SEEK INFORMATION AT  
18 [WEBSITE].

19           (vii) The County shall distribute funds received  
20 for the sale of the property to the parties entitled to  
21 the funds under this Section within 30 days of  
22 receipt.

23           (viii) after a good faith attempt to sell the  
24 property under this Section the county may transfer  
25 the deed to any property acquired by tax deed to taxing  
26 districts, municipalities, land banks created pursuant

1           to Illinois law, or non-profit developers focused on  
2           constructing affordable housing. The recipient of the  
3           deed shall calculate the value of the property as if it  
4           were a taking under domain for purposes of returning  
5           any surplus value to persons with an ownership  
6           interest.

7           (ix) This Section applies only to liens or  
8           certificates originally issued in tax years after the  
9           effective date of this amendatory act.

10          (d) Subsections (a) through (c) of this Section shall only  
11          apply to tax sales for the tax year occurring prior to the  
12          effective date of this amendatory Act.

13          (e) Beginning in tax year 2027, the lien for taxes shall be  
14          assigned to the county as trustee pursuant to subsection (a-5)  
15          of Section 2-90.

16           (35 ILCS 200/21-135)

17           Sec. 21-135. Mailed notice of application for judgment and  
18           sale. Not less than 15 days before the date of application for  
19           judgment and sale of delinquent properties, the county  
20           collector shall mail, by registered or certified mail, a  
21           notice of the forthcoming application for judgment and sale to  
22           the person shown by the current collector's warrant book to be  
23           the party in whose name the taxes were last assessed or to the  
24           current owner of record and, if applicable, to the party  
25           specified under Section 15-170. The notice shall include the

1 intended dates of application for judgment and sale and  
2 commencement of the sale, and a description of the properties.  
3 The county collector must present proof of the mailing to the  
4 court along with the application for judgement.

5 In counties with less than 3,000,000 inhabitants, a copy  
6 of this notice shall also be mailed by the county collector by  
7 registered or certified mail to any lienholder of record who  
8 annually requests a copy of the notice. The failure of the  
9 county collector to mail a notice or its non-delivery to the  
10 lienholder shall not affect the validity of the judgment.

11 In counties with 3,000,000 or more inhabitants, notice  
12 shall not be mailed to any person when, under Section 14-15, a  
13 certificate of error has been executed by the county assessor  
14 or by both the county assessor and board of appeals (until the  
15 first Monday in December 1998 and the board of review  
16 beginning the first Monday in December 1998 and thereafter),  
17 except as provided by court order under Section 21-120.

18 For tax years before tax year 2027, the ~~The~~ collector  
19 shall collect \$10 from the proceeds of each sale to cover the  
20 costs of registered or certified mailing and the costs of  
21 advertisement and publication. If a taxpayer pays the taxes on  
22 the property after the notice of the forthcoming application  
23 for judgment and sale is mailed but before the sale is made,  
24 then the collector shall collect \$10 from the taxpayer to  
25 cover the costs of registered or certified mailing and the  
26 costs of advertisement and publication.

1       For tax year 2027 and thereafter, the collector shall add  
2       \$10 for the tax certificate to cover the costs of registered or  
3       certified mailing and the costs of advertising and  
4       publication. If a taxpayer pays the taxes on the property  
5       after the notice of the forthcoming application for judgment  
6       and sale is mailed but before the tax certificate is issued,  
7       then the collector shall collect \$10 from the taxpayer to  
8       cover the costs of registered or certified mailing and the  
9       costs of advertisement and publication. Otherwise, the fee  
10       shall be collected when the property is redeemed or collected  
11       from the proceeds of the sale of the property.

12       (Source: P.A. 93-899, eff. 8-10-04.)

13               (35 ILCS 200/21-200)

14       Sec. 21-200. County clerk assistance at sale. The county  
15       clerk, in person or by deputy, shall attend all sales for  
16       taxes, made by the collector, and shall assist at the sales.  
17       This Section applies only to tax sales that occurred before  
18       the effective date of this amendatory Act of the 104th General  
19       Assembly.

20       (Source: Laws 1939, p. 886; P.A. 88-455.)

21               (35 ILCS 200/21-210)

22       Sec. 21-210. Bids by taxing districts. Any city,  
23       incorporated town or village, corporate authorities,  
24       commissioners, or persons interested in any special assessment

1 or installment thereof, may become purchaser at any sale, and  
2 may designate and appoint some officer or person to attend and  
3 bid at the sale on its behalf. This Section shall only apply to  
4 tax sales occurring before the effective date of this  
5 amendatory Act of the 104th General Assembly.

6 (Source: Laws 1939, p. 886; P.A. 88-455.)

7 (35 ILCS 200/21-215)

8 Sec. 21-215. Penalty bids. The person at the sale offering  
9 to pay the amount due on each property for the least penalty  
10 percentage shall be the purchaser of that property. No bid  
11 shall be accepted for a penalty exceeding 9% of the amount of  
12 the tax or special assessment on property. This subsection  
13 shall apply only to tax sales occurring before the effective  
14 date of this amendatory Act of the 104th General Assembly.

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

16 (35 ILCS 200/21-220)

17 Sec. 21-220. Letter of credit or bond in counties of  
18 3,000,000 or more; registration in other counties.

19 (a) In counties with 3,000,000 or more inhabitants, no  
20 person shall make an offer to pay the amount due on any  
21 property and the collector shall not accept or acknowledge an  
22 offer from any person who has not deposited with the  
23 collector, not less than 10 days prior to making such offer, an  
24 irrevocable and unconditional letter of credit or such other

1 unconditional bond payable to the order of the collector in an  
2 amount not less than 1.5 times the amount of any tax or special  
3 assessment due upon the property, provided that in no event  
4 shall the irrevocable and unconditional letter of credit or  
5 such other unconditional bond be in an amount less than  
6 \$1,000. The collector may without notice draw upon the letter  
7 of credit or bond in the event payment of the amount due  
8 together with interest and costs thereon is not made forthwith  
9 by the person purchasing any property. At all times during the  
10 sale, any person making an offer or offers to pay the amount or  
11 amounts due on any properties shall maintain the letter of  
12 credit or bond with the collector in an amount not less than  
13 1.5 times the amount due on the properties which he or she has  
14 purchased and for which he or she has not paid.

15 In counties with less than 3,000,000 inhabitants, unless  
16 the county board provides otherwise, no person shall be  
17 eligible to bid who did not register with the county collector  
18 at least 10 business days prior to the first day of sale  
19 authorized under Section 21-115. The registration must be  
20 accompanied by a deposit in an amount determined by the county  
21 collector, but not to exceed \$250 in counties of less than  
22 50,000 inhabitants or \$500 in all other counties, which must  
23 be applied to the amount due on the properties that the  
24 registrant has purchased. If the registrant cannot participate  
25 in the tax sale, then he or she may notify the tax collector,  
26 no later than 5 business days prior to the sale, of the name of

1 the substitute person who will participate in the sale in the  
2 registrant's place, and an additional deposit is not required  
3 for any such substitute person. If the registrant does not  
4 attend the sale, then the deposit is forfeited to the Tax Sale  
5 Automation Fund established under Section 21-245. If the  
6 registrant does attend the sale and attempts, but fails, to  
7 purchase any parcels offered for sale, then the deposit must  
8 be refunded to the registrant.

9 This Section applies only to tax sales occurring before  
10 the effective date of this amendatory Act of the 104th General  
11 Assembly.

12 (Source: P.A. 95-537, eff. 8-28-07.)

13 (35 ILCS 200/21-225)

14 Sec. 21-225. Forfeited tax liens and certificates. Every  
15 tax lien or certificate for property offered at public sale,  
16 and not sold for want of bidders, unless it is released from  
17 sale by the withdrawal from collection of a special assessment  
18 levied thereon, shall be forfeited to the county, as trustee  
19 for the taxing districts, and managed pursuant to Section  
20 21-90. Tax certificates are also forfeited to the county in  
21 those circumstances described in subsection (d) of Section  
22 21-310 and subsection (f) of Section 22-40 of this Code.

23 For tax sales occurring after the effective date of this  
24 amendatory Act of the 104th General Assembly, every tax lien  
25 or certificate shall be assigned to the county as if

1 forfeited.

2 (Source: P.A. 103-555, eff. 1-1-24.)

3 (35 ILCS 200/21-240)

4 Sec. 21-240. Payment for property purchased at tax sale;  
5 reoffering for sale.

6 (a) Except as otherwise provided below, the person  
7 purchasing any property, or any part thereof, shall be liable  
8 to the county for the amount due and shall forthwith pay to the  
9 county collector the amount charged on the property. Upon  
10 failure to do so, the amount due shall be recoverable in a  
11 civil action brought in the name of the People of the State of  
12 Illinois in any court of competent jurisdiction. The person so  
13 purchasing shall be relieved of liability only by payment of  
14 the amount due together with interest and costs thereon, or if  
15 the property is reoffered at the sale, purchased and paid for.  
16 Reoffering of the property for sale shall be at the discretion  
17 of the collector. The sale shall not be closed until payment is  
18 made or the property again offered for sale. In counties with  
19 3,000,000 or more inhabitants, only the taxes, special  
20 assessments, interest and costs as advertised in the sale  
21 shall be required to be paid forthwith. Except if the  
22 purchaser is the county as trustee pursuant to Section 21-90,  
23 the general taxes charged on the land remaining due and  
24 unpaid, including amounts subject to certificates of error,  
25 not included in the advertisement, shall be paid by the

1 purchaser within 10 days after the sale, except that upon  
2 payment of the fee provided by law to the County Clerk (which  
3 fee shall be deemed part of the costs of sale) the purchaser  
4 may make written application, within the 10 day period, to the  
5 county clerk for a statement of all taxes, interest and costs  
6 due and an estimate of the cost of redemption of all forfeited  
7 general taxes, which were not included in the advertisement.  
8 After obtaining such statement and estimate and an order on  
9 the county collector to receive the amount of forfeited  
10 general taxes, if any, the purchaser shall pay to the county  
11 collector all the remaining taxes, interest and costs, and the  
12 amount necessary to redeem the forfeited general taxes. The  
13 county collector shall issue the purchaser a receipt therefor.  
14 Any delay in providing the statement or in accepting payment,  
15 and delivering receipt therefor, shall not be counted as a  
16 part of the 10 days. When the receipt of the collector is  
17 issued, a copy shall be filed with the county clerk and the  
18 county clerk shall include the amount shown in such receipt in  
19 the amount of the purchase price of the property in the  
20 certificate of purchase. The purchaser then shall be entitled  
21 to a certificate of purchase. If a purchaser fails to complete  
22 his or her purchase as provided in this Section, the purchase  
23 shall become void, and be of no effect, but the collector shall  
24 not refund the amount paid in cash at the time of the sale,  
25 except in cases of sale in error under subsection (a) of  
26 Section 21-310. That amount shall be treated as a payment and

1 distributed to the taxing bodies as other collections are  
2 distributed. The lien for taxes for the amount paid shall  
3 remain on the property, in favor of the purchaser, his or her  
4 heirs or assigns, until paid with 5% interest per year on that  
5 amount from the date the purchaser paid it. The amount and fact  
6 of such ineffective purchase shall be entered in the tax  
7 judgment, sale, redemption and forfeiture record opposite the  
8 property upon which the lien remains. No redemption shall be  
9 made without payment of this amount for the benefit of the  
10 purchaser, and no future sale of the property shall be made  
11 except subject to the lien of such purchaser. This section  
12 shall not apply to any purchase by any city, village or  
13 incorporated town in default of other bidders at any sale for  
14 delinquent special assessments.

15 (b) Subsection (a) applies only to tax sales occurring  
16 before the effective date of this amendatory Act of the 104th  
17 General Assembly.

18 (Source: P.A. 103-555, eff. 1-1-24.)

19 (35 ILCS 200/21-245)

20 Sec. 21-245. Automation fee. For tax years before tax year  
21 2027, in ~~in~~ all counties, each person purchasing any property  
22 at a sale under this Code shall pay to the county collector,  
23 prior to the issuance of any tax certificate, an automation  
24 fee set by the county collector of not more than \$10 for each  
25 item purchased. A like sum shall be paid for each year that all

1 or a portion of the subsequent taxes are paid by a tax  
2 purchaser and posted to the tax judgment, sale, redemption and  
3 forfeiture record where the underlying certificate is  
4 recorded. In counties with less than 3,000,000 inhabitants:

5 (a) The fee shall be paid at the time of the purchase  
6 if the record keeping system used for processing the  
7 delinquent property tax sales is automated or has been  
8 approved for automation by the county board. The fee shall  
9 be collected in the same manner as other fees or costs.

10 (b) Fees collected under this Section shall be  
11 retained by the county treasurer in a fund designated as  
12 the Tax Sale Automation Fund. The fund shall be audited by  
13 the county auditor. The county board, with the approval of  
14 the county treasurer, shall make expenditures from the  
15 fund (1) to pay any costs related to the automation of  
16 property tax collections and delinquent property tax  
17 sales, including the cost of hardware, software, research  
18 and development, and personnel and (2) to defray the cost  
19 of providing electronic access to property tax collection  
20 records and delinquent tax sale records.

21 For liens or certificates assigned to the county as  
22 trustee for all taxing districts after the effective date of  
23 this amendatory Act of the 104th General Assembly, a \$10  
24 automation fee set by the county collector shall be added to  
25 each certificate. A \$10 automation fee shall be added for each  
26 year that all or a portion of subsequent taxes are not paid

1 within 90 days of the second installment deadline. The fee  
2 shall be retained by the county collector in a fund designated  
3 as the Tax Sale Automation Fund. The fee shall be transferred  
4 from the proceeds of a redemption or from the sale of the  
5 foreclosed property. The fund shall be audited by the county  
6 auditor. The county board, with the approval of the county  
7 treasurer, shall make expenditures from the fund (1) to pay  
8 any costs related to the automation of property tax  
9 collections, including the cost of hardware, software,  
10 research and development, and personnel and (2) to defray the  
11 cost of providing electronic access to property tax collection  
12 records and delinquent tax sale records.

13 (Source: P.A. 100-1070, eff. 1-1-19; 101-81, eff. 7-12-19.)

14 (35 ILCS 200/21-251)

15 Sec. 21-251. Registry of owners of certificates of  
16 purchase.

17 (a) The county clerk of each county shall create and  
18 maintain a registry system that permanently records the names,  
19 addresses, and telephone numbers of owners or assignees of  
20 certificates of purchase issued pursuant to any tax sale  
21 conducted under this Code. The registry may consist of a  
22 single record or a combination of records maintained in paper  
23 or electronic form and may include copies of records kept by  
24 the county treasurer for other purposes, all to be used as the  
25 county clerk deems appropriate to carry out the purposes of

1 this Section. The information in the registry shall be made  
2 available to the public.

3 (b) The county clerk of each county is authorized to  
4 promulgate reasonable rules, procedures, and forms for  
5 purposes of creating and maintaining the registry and for  
6 access to the registry information by members of the public.  
7 In counties with 3,000,000 or more inhabitants, any owner of a  
8 certificate of purchase pursuant to assignment may elect  
9 whether to register that assignment as provided in this  
10 Section, but all owners of certificates of purchase shall be  
11 subject to the provisions of subsection (d) of this Section.  
12 In counties with less than 3,000,000 inhabitants, the county  
13 clerk shall provide by rule whether registration of  
14 assignments of certificates of purchase shall be elective or  
15 mandatory.

16 (c) The owner of a certificate of purchase pursuant to  
17 assignment, in order to register that assignment, shall submit  
18 to the county clerk the owner's name, address, and telephone  
19 number in accordance with any rules, procedures, and forms  
20 promulgated by the clerk. Any registered owner of a  
21 certificate of purchase may update the registration at any  
22 time without charge by submitting to the county clerk any  
23 lawful change of name, address, or telephone number.

24 (d) If notice is required to be given to the owner of the  
25 certificate of purchase in any proceeding, whether judicial or  
26 administrative, affecting a tax sale conducted under any

1 provision of this Code, the notice may be directed to the most  
2 recent owner of the certificate of purchase appearing in the  
3 county clerk's registry under this Section. Any notice that  
4 has been directed as provided in this Section shall be  
5 conclusively presumed to be properly directed to the owner of  
6 the certificate of purchase for all purposes related to the  
7 proceeding in which the notice is given. No objection or  
8 assertion by any assignee of a certificate of purchase in any  
9 proceeding shall be heard on grounds that a notice to the tax  
10 purchaser was misdirected, unless that assignee's current and  
11 lawful name, address, and telephone number were submitted to  
12 the county clerk's registry at the time of the notice in  
13 question.

14 (e) For tax years before tax year 2027, the ~~The~~ county  
15 clerk may assess an automation fee of no more than \$10 to be  
16 paid by the owner of the certificate of purchase for each  
17 assignment of the certificate that is registered under this  
18 Section. The fee shall be collected in the same manner as other  
19 fees and costs and shall be held by the county clerk in a fund  
20 for purposes of automating his or her office. The fee provided  
21 for under this Section shall not be chargeable to the cost of  
22 redemption under Section 21-355 nor shall it be posted under  
23 Section 21-360 of this Code.

24 (Source: P.A. 92-729, eff. 7-25-02.)

1       Sec. 21-342. Repealer. This Division 6 shall only apply to  
2       liens sold at tax sales for tax years before tax year 2027.

3           (35 ILCS 200/21-398 new)

4       Sec. 21-398. Distribution of funds received for  
5       redemption. For tax years after 2027, funds received to redeem  
6       property shall be disbursed in the following priority:

7           (1) To repay any obligations incurred under the  
8       Property Tax Program created under Section 7 of the State  
9       Deposit of Moneys Act. The Treasurer may propound rules to  
10       further the administration of this Section.

11           (2) To transfer any fees added to the tax certificate  
12       that are authorized by the Property Tax Code.

13           (3) Any remaining funds are to be distributed to the  
14       taxing bodies as determined by the original tax bill.

15       Section 15. The Counties Code is amended by changing  
16       Section 4-4001 as follows:

17           (55 ILCS 5/4-4001) (from Ch. 34, par. 4-4001)

18       Sec. 4-4001. County clerks; counties of first and second  
19       class. The fees of the county clerk in counties of the first  
20       and second class, except when increased by county ordinance  
21       pursuant to the provisions of this Section, shall be:

22           For each official copy of any process, file, record or  
23       other instrument of and pertaining to his office, 50¢ for

1 each 100 words, and \$1 additional for certifying and  
2 sealing the same.

3 For filing any paper not herein otherwise provided  
4 for, \$1, except that no fee shall be charged for filing a  
5 Statement of economic interest pursuant to the Illinois  
6 Governmental Ethics Act or reports made pursuant to  
7 Article 9 of the Election Code.

8 For issuance of fireworks permits, \$2.

9 For issuance of liquor licenses, \$5.

10 For filing and recording of the appointment and oath  
11 of each public official, \$3.

12 For officially certifying and sealing each copy of any  
13 process, file, record or other instrument of and  
14 pertaining to his office, \$1.

15 For swearing any person to an affidavit, \$1.

16 For issuing each license in all matters except where  
17 the fee for the issuance thereof is otherwise fixed, \$4.

18 For issuing each civil union or marriage license, the  
19 certificate thereof, and for recording the same, including  
20 the recording of the parent's or guardian's consent where  
21 indicated, a fee to be determined by the county board of  
22 the county, not to exceed \$75, which shall be the same,  
23 whether for a civil union or marriage license. \$5 from all  
24 civil union and marriage license fees shall be remitted by  
25 the clerk to the State Treasurer for deposit into the  
26 Domestic Violence Fund.

1           For taking and certifying acknowledgments to any  
2 instrument, except where herein otherwise provided for,  
3 \$1.

4           For issuing each certificate of appointment or  
5 commission, the fee for which is not otherwise fixed by  
6 law, \$1.

7           For cancelling tax sale and issuing and sealing  
8 certificates of redemption, \$3.

9           For issuing order to county treasurer for redemption  
10 of forfeited tax, \$2.

11           For trying and sealing weights and measures by county  
12 standard, together with all actual expenses in connection  
13 therewith, \$1.

14           For services in case of estrays, \$2.

15           The following fees shall be allowed for services  
16 attending the sale of land for taxes, and shall be charged  
17 as costs against the delinquent property and be collected  
18 with the taxes thereon:

19           For services in attending the tax sale and issuing  
20 certificate of sale and sealing the same, for each tract  
21 or town lot sold, \$4. For tax years after tax year 2027,  
22 the fee shall be added to the tax certificate and shall be  
23 paid when the property is redeemed or from the proceeds of  
24 the sale of property.

25           For making list of delinquent lands and town lots  
26 sold, to be filed with the Comptroller, for each tract or

1 town lot sold, 10¢.

2 The county board of any county of the first or second class  
3 may by ordinance authorize the county clerk to impose an  
4 additional \$2 charge for certified copies of vital records as  
5 defined in Section 1 of the Vital Records Act, for the purpose  
6 of developing, maintaining, and improving technology in the  
7 office of the County Clerk.

8 The foregoing fees allowed by this Section are the maximum  
9 fees that may be collected from any officer, agency,  
10 department or other instrumentality of the State. The county  
11 board may, however, by ordinance, increase the fees allowed by  
12 this Section and the indexing and filing of assumed name  
13 certificate fees allowed by Section 3 of the Assumed Business  
14 Name Act and collect such increased fees from all persons and  
15 entities other than officers, agencies, departments and other  
16 instrumentalities of the State if the increase is justified by  
17 an acceptable cost study showing that the fees allowed by  
18 these Sections are not sufficient to cover the cost of  
19 providing the service.

20 A Statement of the costs of providing each service,  
21 program and activity shall be prepared by the county board.  
22 All supporting documents shall be public record and subject to  
23 public examination and audit. All direct and indirect costs,  
24 as defined in the United States Office of Management and  
25 Budget Circular A-87, may be included in the determination of  
26 the costs of each service, program and activity.

1           The county clerk in all cases may demand and receive the  
2 payment of all fees for services in advance so far as the same  
3 can be ascertained.

4           The county board of any county of the first or second class  
5 may by ordinance authorize the county treasurer to establish a  
6 special fund for deposit of the additional charge. Moneys in  
7 the special fund shall be used solely to provide the  
8 equipment, material and necessary expenses incurred to help  
9 defray the cost of implementing and maintaining such document  
10 storage system.

11           (Source: P.A. 102-160, eff. 6-5-23 (See Section 91 of P.A.  
12 103-562 for effective date of P.A. 102-160).)

13           Section 20. The Revised Uniform Unclaimed Property Act is  
14 amended by adding Sections 15-407, 15-505, and 15-706 as  
15 follows:

16           (765 ILCS 1026/15-407 new)

17           Sec. 15-407. Reports. Reports from local governments due  
18 to tax surplusage will be treated as reports from holders for  
19 purposes of this Act.

20           (765 ILCS 1026/15-505 new)

21           Sec. 15-505. Local governments. Property reported to the  
22 administrator from local governments will be treated as  
23 presumably abandoned for purposes of this Act.

1 (765 ILCS 1026/15-705)

2 Sec. 15-705. Exceptions to the sale of tangible property.  
3 The administrator shall dispose of tangible property  
4 identified by this Section in accordance with this Section.

5 (a) Military medals or decorations. The administrator may  
6 not sell a medal or decoration awarded for military service in  
7 the armed forces of the United States. Instead, the  
8 administrator, with the consent of the respective organization  
9 under paragraph (1), agency under paragraph (2), or entity  
10 under paragraph (3), may deliver a medal or decoration to be  
11 held in custody for the owner, to:

12 (1) a military veterans organization qualified under  
13 Section 501(c)(19) of the Internal Revenue Code;

14 (2) the agency that awarded the medal or decoration;  
15 or

16 (3) a governmental entity.

17 After delivery, the administrator is not responsible for  
18 the safekeeping of the medal or decoration.

19 (b) Property with historical value. Property that the  
20 administrator reasonably believes may have historical value  
21 may be, at his or her discretion, loaned to an accredited  
22 museum in the United States where it will be kept until such  
23 time as the administrator orders it to be returned to his or  
24 her custody.

25 (c) Human remains. If human remains are delivered to the

1 administrator under this Act, the administrator shall deliver  
2 those human remains to the coroner of the county in which the  
3 human remains were abandoned for disposition under Section  
4 3-3034 of the Counties Code. The only human remains that may be  
5 delivered to the administrator under this Act and that the  
6 administrator may receive are those that are reported and  
7 delivered as contents of a safe deposit box.

8 (d) Evidence in a criminal investigation. Property that  
9 may have been used in the commission of a crime or that may  
10 assist in the investigation of a crime, as determined after  
11 consulting with the Illinois State Police, shall be delivered  
12 to the Illinois State Police or other appropriate law  
13 enforcement authority to allow law enforcement to determine  
14 whether a criminal investigation should take place. Any such  
15 property delivered to a law enforcement authority shall be  
16 held in accordance with existing statutes and rules related to  
17 the gathering, retention, and release of evidence.

18 (e) Firearms.

19 (1) The administrator, in cooperation with the  
20 Illinois State Police, shall develop a procedure to  
21 determine whether a firearm delivered to the administrator  
22 under this Act has been stolen or used in the commission of  
23 a crime. The Illinois State Police shall determine the  
24 appropriate disposition of a firearm that has been stolen  
25 or used in the commission of a crime. The administrator  
26 shall attempt to return a firearm that has not been stolen

1 or used in the commission of a crime to the rightful owner  
2 if the Illinois State Police determines that the owner may  
3 lawfully possess the firearm.

4 (2) If the administrator is unable to return a firearm  
5 to its owner, the administrator shall transfer custody of  
6 the firearm to the Illinois State Police. Legal title to a  
7 firearm transferred to the Illinois State Police under  
8 this subsection (e) is vested in the Illinois State Police  
9 by operation of law if:

10 (i) the administrator cannot locate the owner of  
11 the firearm;

12 (ii) the owner of the firearm may not lawfully  
13 possess the firearm;

14 (iii) the apparent owner does not respond to  
15 notice published under Section 15-503 of this Act; or

16 (iv) the apparent owner responds to notice  
17 published under Section 15-502 and states that he or  
18 she no longer claims an interest in the firearm.

19 (3) With respect to a firearm whose title is  
20 transferred to the Illinois State Police under this  
21 subsection (e), the Illinois State Police may:

22 (i) retain the firearm for use by the crime  
23 laboratory system, for training purposes, or for any  
24 other application as deemed appropriate by the  
25 Department;

26 (ii) transfer the firearm to the Illinois State

1 Museum if the firearm has historical value; or  
2 (iii) destroy the firearm if it is not retained  
3 pursuant to subparagraph (i) or transferred pursuant  
4 to subparagraph (ii).

5 As used in this subsection, "firearm" has the meaning  
6 provided in the Firearm Owners Identification Card Act.

7 (f) The sale of real properties foreclosed upon for  
8 delinquent taxes under the Property Tax Code are not subject  
9 to Section 15-702 of this Act and must be sold by the County  
10 under the provisions of the Property Tax Code.

11 (Source: P.A. 102-538, eff. 8-20-21.)