

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Sections 18-185, 21-145, 21-150, 21-205, and 21-260 and by
6 adding Sections 18-233 and 21-261 as follows:

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5
9 may be cited as the Property Tax Extension Limitation Law. As
10 used in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for
12 All Urban Consumers for all items published by the United
13 States Department of Labor.

14 "Extension limitation" means (a) the lesser of 5% or the
15 percentage increase in the Consumer Price Index during the
16 12-month calendar year preceding the levy year or (b) the rate
17 of increase approved by voters under Section 18-205.

18 "Affected county" means a county of 3,000,000 or more
19 inhabitants or a county contiguous to a county of 3,000,000 or
20 more inhabitants.

21 "Taxing district" has the same meaning provided in Section
22 1-150, except as otherwise provided in this Section. For the
23 1991 through 1994 levy years only, "taxing district" includes

1 only each non-home rule taxing district having the majority of
2 its 1990 equalized assessed value within any county or
3 counties contiguous to a county with 3,000,000 or more
4 inhabitants. Beginning with the 1995 levy year, "taxing
5 district" includes only each non-home rule taxing district
6 subject to this Law before the 1995 levy year and each non-home
7 rule taxing district not subject to this Law before the 1995
8 levy year having the majority of its 1994 equalized assessed
9 value in an affected county or counties. Beginning with the
10 levy year in which this Law becomes applicable to a taxing
11 district as provided in Section 18-213, "taxing district" also
12 includes those taxing districts made subject to this Law as
13 provided in Section 18-213.

14 "Aggregate extension" for taxing districts to which this
15 Law applied before the 1995 levy year means the annual
16 corporate extension for the taxing district and those special
17 purpose extensions that are made annually for the taxing
18 district, excluding special purpose extensions: (a) made for
19 the taxing district to pay interest or principal on general
20 obligation bonds that were approved by referendum; (b) made
21 for any taxing district to pay interest or principal on
22 general obligation bonds issued before October 1, 1991; (c)
23 made for any taxing district to pay interest or principal on
24 bonds issued to refund or continue to refund those bonds
25 issued before October 1, 1991; (d) made for any taxing
26 district to pay interest or principal on bonds issued to

1 refund or continue to refund bonds issued after October 1,
2 1991 that were approved by referendum; (e) made for any taxing
3 district to pay interest or principal on revenue bonds issued
4 before October 1, 1991 for payment of which a property tax levy
5 or the full faith and credit of the unit of local government is
6 pledged; however, a tax for the payment of interest or
7 principal on those bonds shall be made only after the
8 governing body of the unit of local government finds that all
9 other sources for payment are insufficient to make those
10 payments; (f) made for payments under a building commission
11 lease when the lease payments are for the retirement of bonds
12 issued by the commission before October 1, 1991, to pay for the
13 building project; (g) made for payments due under installment
14 contracts entered into before October 1, 1991; (h) made for
15 payments of principal and interest on bonds issued under the
16 Metropolitan Water Reclamation District Act to finance
17 construction projects initiated before October 1, 1991; (i)
18 made for payments of principal and interest on limited bonds,
19 as defined in Section 3 of the Local Government Debt Reform
20 Act, in an amount not to exceed the debt service extension base
21 less the amount in items (b), (c), (e), and (h) of this
22 definition for non-referendum obligations, except obligations
23 initially issued pursuant to referendum; (j) made for payments
24 of principal and interest on bonds issued under Section 15 of
25 the Local Government Debt Reform Act; (k) made by a school
26 district that participates in the Special Education District

1 of Lake County, created by special education joint agreement
2 under Section 10-22.31 of the School Code, for payment of the
3 school district's share of the amounts required to be
4 contributed by the Special Education District of Lake County
5 to the Illinois Municipal Retirement Fund under Article 7 of
6 the Illinois Pension Code; the amount of any extension under
7 this item (k) shall be certified by the school district to the
8 county clerk; (l) made to fund expenses of providing joint
9 recreational programs for persons with disabilities under
10 Section 5-8 of the Park District Code or Section 11-95-14 of
11 the Illinois Municipal Code; (m) made for temporary relocation
12 loan repayment purposes pursuant to Sections 2-3.77 and
13 17-2.2d of the School Code; (n) made for payment of principal
14 and interest on any bonds issued under the authority of
15 Section 17-2.2d of the School Code; (o) made for contributions
16 to a firefighter's pension fund created under Article 4 of the
17 Illinois Pension Code, to the extent of the amount certified
18 under item (5) of Section 4-134 of the Illinois Pension Code;
19 and (p) made for road purposes in the first year after a
20 township assumes the rights, powers, duties, assets, property,
21 liabilities, obligations, and responsibilities of a road
22 district abolished under the provisions of Section 6-133 of
23 the Illinois Highway Code.

24 "Aggregate extension" for the taxing districts to which
25 this Law did not apply before the 1995 levy year (except taxing
26 districts subject to this Law in accordance with Section

1 18-213) means the annual corporate extension for the taxing
2 district and those special purpose extensions that are made
3 annually for the taxing district, excluding special purpose
4 extensions: (a) made for the taxing district to pay interest
5 or principal on general obligation bonds that were approved by
6 referendum; (b) made for any taxing district to pay interest
7 or principal on general obligation bonds issued before March
8 1, 1995; (c) made for any taxing district to pay interest or
9 principal on bonds issued to refund or continue to refund
10 those bonds issued before March 1, 1995; (d) made for any
11 taxing district to pay interest or principal on bonds issued
12 to refund or continue to refund bonds issued after March 1,
13 1995 that were approved by referendum; (e) made for any taxing
14 district to pay interest or principal on revenue bonds issued
15 before March 1, 1995 for payment of which a property tax levy
16 or the full faith and credit of the unit of local government is
17 pledged; however, a tax for the payment of interest or
18 principal on those bonds shall be made only after the
19 governing body of the unit of local government finds that all
20 other sources for payment are insufficient to make those
21 payments; (f) made for payments under a building commission
22 lease when the lease payments are for the retirement of bonds
23 issued by the commission before March 1, 1995 to pay for the
24 building project; (g) made for payments due under installment
25 contracts entered into before March 1, 1995; (h) made for
26 payments of principal and interest on bonds issued under the

1 Metropolitan Water Reclamation District Act to finance
2 construction projects initiated before October 1, 1991; (h-4)
3 made for stormwater management purposes by the Metropolitan
4 Water Reclamation District of Greater Chicago under Section 12
5 of the Metropolitan Water Reclamation District Act; (i) made
6 for payments of principal and interest on limited bonds, as
7 defined in Section 3 of the Local Government Debt Reform Act,
8 in an amount not to exceed the debt service extension base less
9 the amount in items (b), (c), and (e) of this definition for
10 non-referendum obligations, except obligations initially
11 issued pursuant to referendum and bonds described in
12 subsection (h) of this definition; (j) made for payments of
13 principal and interest on bonds issued under Section 15 of the
14 Local Government Debt Reform Act; (k) made for payments of
15 principal and interest on bonds authorized by Public Act
16 88-503 and issued under Section 20a of the Chicago Park
17 District Act for aquarium or museum projects; (l) made for
18 payments of principal and interest on bonds authorized by
19 Public Act 87-1191 or 93-601 and (i) issued pursuant to
20 Section 21.2 of the Cook County Forest Preserve District Act,
21 (ii) issued under Section 42 of the Cook County Forest
22 Preserve District Act for zoological park projects, or (iii)
23 issued under Section 44.1 of the Cook County Forest Preserve
24 District Act for botanical gardens projects; (m) made pursuant
25 to Section 34-53.5 of the School Code, whether levied annually
26 or not; (n) made to fund expenses of providing joint

1 recreational programs for persons with disabilities under
2 Section 5-8 of the Park District Code or Section 11-95-14 of
3 the Illinois Municipal Code; (o) made by the Chicago Park
4 District for recreational programs for persons with
5 disabilities under subsection (c) of Section 7.06 of the
6 Chicago Park District Act; (p) made for contributions to a
7 firefighter's pension fund created under Article 4 of the
8 Illinois Pension Code, to the extent of the amount certified
9 under item (5) of Section 4-134 of the Illinois Pension Code;
10 (q) made by Ford Heights School District 169 under Section
11 17-9.02 of the School Code; and (r) made for the purpose of
12 making employer contributions to the Public School Teachers'
13 Pension and Retirement Fund of Chicago under Section 34-53 of
14 the School Code.

15 "Aggregate extension" for all taxing districts to which
16 this Law applies in accordance with Section 18-213, except for
17 those taxing districts subject to paragraph (2) of subsection
18 (e) of Section 18-213, means the annual corporate extension
19 for the taxing district and those special purpose extensions
20 that are made annually for the taxing district, excluding
21 special purpose extensions: (a) made for the taxing district
22 to pay interest or principal on general obligation bonds that
23 were approved by referendum; (b) made for any taxing district
24 to pay interest or principal on general obligation bonds
25 issued before the date on which the referendum making this Law
26 applicable to the taxing district is held; (c) made for any

1 taxing district to pay interest or principal on bonds issued
2 to refund or continue to refund those bonds issued before the
3 date on which the referendum making this Law applicable to the
4 taxing district is held; (d) made for any taxing district to
5 pay interest or principal on bonds issued to refund or
6 continue to refund bonds issued after the date on which the
7 referendum making this Law applicable to the taxing district
8 is held if the bonds were approved by referendum after the date
9 on which the referendum making this Law applicable to the
10 taxing district is held; (e) made for any taxing district to
11 pay interest or principal on revenue bonds issued before the
12 date on which the referendum making this Law applicable to the
13 taxing district is held for payment of which a property tax
14 levy or the full faith and credit of the unit of local
15 government is pledged; however, a tax for the payment of
16 interest or principal on those bonds shall be made only after
17 the governing body of the unit of local government finds that
18 all other sources for payment are insufficient to make those
19 payments; (f) made for payments under a building commission
20 lease when the lease payments are for the retirement of bonds
21 issued by the commission before the date on which the
22 referendum making this Law applicable to the taxing district
23 is held to pay for the building project; (g) made for payments
24 due under installment contracts entered into before the date
25 on which the referendum making this Law applicable to the
26 taxing district is held; (h) made for payments of principal

1 and interest on limited bonds, as defined in Section 3 of the
2 Local Government Debt Reform Act, in an amount not to exceed
3 the debt service extension base less the amount in items (b),
4 (c), and (e) of this definition for non-referendum
5 obligations, except obligations initially issued pursuant to
6 referendum; (i) made for payments of principal and interest on
7 bonds issued under Section 15 of the Local Government Debt
8 Reform Act; (j) made for a qualified airport authority to pay
9 interest or principal on general obligation bonds issued for
10 the purpose of paying obligations due under, or financing
11 airport facilities required to be acquired, constructed,
12 installed or equipped pursuant to, contracts entered into
13 before March 1, 1996 (but not including any amendments to such
14 a contract taking effect on or after that date); (k) made to
15 fund expenses of providing joint recreational programs for
16 persons with disabilities under Section 5-8 of the Park
17 District Code or Section 11-95-14 of the Illinois Municipal
18 Code; (l) made for contributions to a firefighter's pension
19 fund created under Article 4 of the Illinois Pension Code, to
20 the extent of the amount certified under item (5) of Section
21 4-134 of the Illinois Pension Code; and (m) made for the taxing
22 district to pay interest or principal on general obligation
23 bonds issued pursuant to Section 19-3.10 of the School Code.

24 "Aggregate extension" for all taxing districts to which
25 this Law applies in accordance with paragraph (2) of
26 subsection (e) of Section 18-213 means the annual corporate

1 extension for the taxing district and those special purpose
2 extensions that are made annually for the taxing district,
3 excluding special purpose extensions: (a) made for the taxing
4 district to pay interest or principal on general obligation
5 bonds that were approved by referendum; (b) made for any
6 taxing district to pay interest or principal on general
7 obligation bonds issued before March 7, 1997 (the effective
8 date of Public Act 89-718) ~~this amendatory Act of 1997~~; (c)
9 made for any taxing district to pay interest or principal on
10 bonds issued to refund or continue to refund those bonds
11 issued before March 7, 1997 (the effective date of Public Act
12 89-718) ~~this amendatory Act of 1997~~; (d) made for any taxing
13 district to pay interest or principal on bonds issued to
14 refund or continue to refund bonds issued after March 7, 1997
15 (the effective date of Public Act 89-718) ~~this amendatory Act~~
16 ~~of 1997~~ if the bonds were approved by referendum after March 7,
17 1997 (the effective date of Public Act 89-718) ~~this amendatory~~
18 ~~Act of 1997~~; (e) made for any taxing district to pay interest
19 or principal on revenue bonds issued before March 7, 1997 (the
20 effective date of Public Act 89-718) ~~this amendatory Act of~~
21 ~~1997~~ for payment of which a property tax levy or the full faith
22 and credit of the unit of local government is pledged;
23 however, a tax for the payment of interest or principal on
24 those bonds shall be made only after the governing body of the
25 unit of local government finds that all other sources for
26 payment are insufficient to make those payments; (f) made for

1 payments under a building commission lease when the lease
2 payments are for the retirement of bonds issued by the
3 commission before March 7, 1997 (the effective date of Public
4 Act 89-718) ~~this amendatory Act of 1997~~ to pay for the building
5 project; (g) made for payments due under installment contracts
6 entered into before March 7, 1997 (the effective date of
7 Public Act 89-718) ~~this amendatory Act of 1997~~; (h) made for
8 payments of principal and interest on limited bonds, as
9 defined in Section 3 of the Local Government Debt Reform Act,
10 in an amount not to exceed the debt service extension base less
11 the amount in items (b), (c), and (e) of this definition for
12 non-referendum obligations, except obligations initially
13 issued pursuant to referendum; (i) made for payments of
14 principal and interest on bonds issued under Section 15 of the
15 Local Government Debt Reform Act; (j) made for a qualified
16 airport authority to pay interest or principal on general
17 obligation bonds issued for the purpose of paying obligations
18 due under, or financing airport facilities required to be
19 acquired, constructed, installed or equipped pursuant to,
20 contracts entered into before March 1, 1996 (but not including
21 any amendments to such a contract taking effect on or after
22 that date); (k) made to fund expenses of providing joint
23 recreational programs for persons with disabilities under
24 Section 5-8 of the Park District Code or Section 11-95-14 of
25 the Illinois Municipal Code; and (l) made for contributions to
26 a firefighter's pension fund created under Article 4 of the

1 Illinois Pension Code, to the extent of the amount certified
2 under item (5) of Section 4-134 of the Illinois Pension Code.

3 "Debt service extension base" means an amount equal to
4 that portion of the extension for a taxing district for the
5 1994 levy year, or for those taxing districts subject to this
6 Law in accordance with Section 18-213, except for those
7 subject to paragraph (2) of subsection (e) of Section 18-213,
8 for the levy year in which the referendum making this Law
9 applicable to the taxing district is held, or for those taxing
10 districts subject to this Law in accordance with paragraph (2)
11 of subsection (e) of Section 18-213 for the 1996 levy year,
12 constituting an extension for payment of principal and
13 interest on bonds issued by the taxing district without
14 referendum, but not including excluded non-referendum bonds.
15 For park districts (i) that were first subject to this Law in
16 1991 or 1995 and (ii) whose extension for the 1994 levy year
17 for the payment of principal and interest on bonds issued by
18 the park district without referendum (but not including
19 excluded non-referendum bonds) was less than 51% of the amount
20 for the 1991 levy year constituting an extension for payment
21 of principal and interest on bonds issued by the park district
22 without referendum (but not including excluded non-referendum
23 bonds), "debt service extension base" means an amount equal to
24 that portion of the extension for the 1991 levy year
25 constituting an extension for payment of principal and
26 interest on bonds issued by the park district without

1 referendum (but not including excluded non-referendum bonds).
2 A debt service extension base established or increased at any
3 time pursuant to any provision of this Law, except Section
4 18-212, shall be increased each year commencing with the later
5 of (i) the 2009 levy year or (ii) the first levy year in which
6 this Law becomes applicable to the taxing district, by the
7 lesser of 5% or the percentage increase in the Consumer Price
8 Index during the 12-month calendar year preceding the levy
9 year. The debt service extension base may be established or
10 increased as provided under Section 18-212. "Excluded
11 non-referendum bonds" means (i) bonds authorized by Public Act
12 88-503 and issued under Section 20a of the Chicago Park
13 District Act for aquarium and museum projects; (ii) bonds
14 issued under Section 15 of the Local Government Debt Reform
15 Act; or (iii) refunding obligations issued to refund or to
16 continue to refund obligations initially issued pursuant to
17 referendum.

18 "Special purpose extensions" include, but are not limited
19 to, extensions for levies made on an annual basis for
20 unemployment and workers' compensation, self-insurance,
21 contributions to pension plans, and extensions made pursuant
22 to Section 6-601 of the Illinois Highway Code for a road
23 district's permanent road fund whether levied annually or not.
24 The extension for a special service area is not included in the
25 aggregate extension.

26 "Aggregate extension base" means the taxing district's

1 last preceding aggregate extension as adjusted under Sections
2 18-135, 18-215, 18-230, ~~and 18-206,~~ and 18-233. An adjustment
3 under Section 18-135 shall be made for the 2007 levy year and
4 all subsequent levy years whenever one or more counties within
5 which a taxing district is located (i) used estimated
6 valuations or rates when extending taxes in the taxing
7 district for the last preceding levy year that resulted in the
8 over or under extension of taxes, or (ii) increased or
9 decreased the tax extension for the last preceding levy year
10 as required by Section 18-135(c). Whenever an adjustment is
11 required under Section 18-135, the aggregate extension base of
12 the taxing district shall be equal to the amount that the
13 aggregate extension of the taxing district would have been for
14 the last preceding levy year if either or both (i) actual,
15 rather than estimated, valuations or rates had been used to
16 calculate the extension of taxes for the last levy year, or
17 (ii) the tax extension for the last preceding levy year had not
18 been adjusted as required by subsection (c) of Section 18-135.

19 Notwithstanding any other provision of law, for levy year
20 2012, the aggregate extension base for West Northfield School
21 District No. 31 in Cook County shall be \$12,654,592.

22 Notwithstanding any other provision of law, for levy year
23 2022, the aggregate extension base of a home equity assurance
24 program that levied at least \$1,000,000 in property taxes in
25 levy year 2019 or 2020 under the Home Equity Assurance Act
26 shall be the amount that the program's aggregate extension

1 base for levy year 2021 would have been if the program had
2 levied a property tax for levy year 2021.

3 "Levy year" has the same meaning as "year" under Section
4 1-155.

5 "New property" means (i) the assessed value, after final
6 board of review or board of appeals action, of new
7 improvements or additions to existing improvements on any
8 parcel of real property that increase the assessed value of
9 that real property during the levy year multiplied by the
10 equalization factor issued by the Department under Section
11 17-30, (ii) the assessed value, after final board of review or
12 board of appeals action, of real property not exempt from real
13 estate taxation, which real property was exempt from real
14 estate taxation for any portion of the immediately preceding
15 levy year, multiplied by the equalization factor issued by the
16 Department under Section 17-30, including the assessed value,
17 upon final stabilization of occupancy after new construction
18 is complete, of any real property located within the
19 boundaries of an otherwise or previously exempt military
20 reservation that is intended for residential use and owned by
21 or leased to a private corporation or other entity, (iii) in
22 counties that classify in accordance with Section 4 of Article
23 IX of the Illinois Constitution, an incentive property's
24 additional assessed value resulting from a scheduled increase
25 in the level of assessment as applied to the first year final
26 board of review market value, and (iv) any increase in

1 assessed value due to oil or gas production from an oil or gas
2 well required to be permitted under the Hydraulic Fracturing
3 Regulatory Act that was not produced in or accounted for
4 during the previous levy year. In addition, the county clerk
5 in a county containing a population of 3,000,000 or more shall
6 include in the 1997 recovered tax increment value for any
7 school district, any recovered tax increment value that was
8 applicable to the 1995 tax year calculations.

9 "Qualified airport authority" means an airport authority
10 organized under the Airport Authorities Act and located in a
11 county bordering on the State of Wisconsin and having a
12 population in excess of 200,000 and not greater than 500,000.

13 "Recovered tax increment value" means, except as otherwise
14 provided in this paragraph, the amount of the current year's
15 equalized assessed value, in the first year after a
16 municipality terminates the designation of an area as a
17 redevelopment project area previously established under the
18 Tax Increment Allocation Redevelopment ~~Development~~ Act in the
19 Illinois Municipal Code, previously established under the
20 Industrial Jobs Recovery Law in the Illinois Municipal Code,
21 previously established under the Economic Development Project
22 Area Tax Increment Act of 1995, or previously established
23 under the Economic Development Area Tax Increment Allocation
24 Act, of each taxable lot, block, tract, or parcel of real
25 property in the redevelopment project area over and above the
26 initial equalized assessed value of each property in the

1 redevelopment project area. For the taxes which are extended
2 for the 1997 levy year, the recovered tax increment value for a
3 non-home rule taxing district that first became subject to
4 this Law for the 1995 levy year because a majority of its 1994
5 equalized assessed value was in an affected county or counties
6 shall be increased if a municipality terminated the
7 designation of an area in 1993 as a redevelopment project area
8 previously established under the Tax Increment Allocation
9 Redevelopment ~~Development~~ Act in the Illinois Municipal Code,
10 previously established under the Industrial Jobs Recovery Law
11 in the Illinois Municipal Code, or previously established
12 under the Economic Development Area Tax Increment Allocation
13 Act, by an amount equal to the 1994 equalized assessed value of
14 each taxable lot, block, tract, or parcel of real property in
15 the redevelopment project area over and above the initial
16 equalized assessed value of each property in the redevelopment
17 project area. In the first year after a municipality removes a
18 taxable lot, block, tract, or parcel of real property from a
19 redevelopment project area established under the Tax Increment
20 Allocation Redevelopment ~~Development~~ Act in the Illinois
21 Municipal Code, the Industrial Jobs Recovery Law in the
22 Illinois Municipal Code, or the Economic Development Area Tax
23 Increment Allocation Act, "recovered tax increment value"
24 means the amount of the current year's equalized assessed
25 value of each taxable lot, block, tract, or parcel of real
26 property removed from the redevelopment project area over and

1 above the initial equalized assessed value of that real
2 property before removal from the redevelopment project area.

3 Except as otherwise provided in this Section, "limiting
4 rate" means a fraction the numerator of which is the last
5 preceding aggregate extension base times an amount equal to
6 one plus the extension limitation defined in this Section and
7 the denominator of which is the current year's equalized
8 assessed value of all real property in the territory under the
9 jurisdiction of the taxing district during the prior levy
10 year. For those taxing districts that reduced their aggregate
11 extension for the last preceding levy year, except for school
12 districts that reduced their extension for educational
13 purposes pursuant to Section 18-206, the highest aggregate
14 extension in any of the last 3 preceding levy years shall be
15 used for the purpose of computing the limiting rate. The
16 denominator shall not include new property or the recovered
17 tax increment value. If a new rate, a rate decrease, or a
18 limiting rate increase has been approved at an election held
19 after March 21, 2006, then (i) the otherwise applicable
20 limiting rate shall be increased by the amount of the new rate
21 or shall be reduced by the amount of the rate decrease, as the
22 case may be, or (ii) in the case of a limiting rate increase,
23 the limiting rate shall be equal to the rate set forth in the
24 proposition approved by the voters for each of the years
25 specified in the proposition, after which the limiting rate of
26 the taxing district shall be calculated as otherwise provided.

1 In the case of a taxing district that obtained referendum
2 approval for an increased limiting rate on March 20, 2012, the
3 limiting rate for tax year 2012 shall be the rate that
4 generates the approximate total amount of taxes extendable for
5 that tax year, as set forth in the proposition approved by the
6 voters; this rate shall be the final rate applied by the county
7 clerk for the aggregate of all capped funds of the district for
8 tax year 2012.

9 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;
10 100-465, eff. 8-31-17; revised 8-12-19.)

11 (35 ILCS 200/18-233 new)

12 Sec. 18-233. Adjustments for certificates of error,
13 certain court orders, or final administrative decisions of the
14 Property Tax Appeal Board. Beginning in levy year 2021, a
15 taxing district levy shall be increased by a prior year
16 adjustment whenever an assessment decrease due to the issuance
17 of a certificate of error, a court order issued pursuant to an
18 assessment valuation complaint under Section 23-15, or a final
19 administrative decision of the Property Tax Appeal Board
20 results in a refund from the taxing district of a portion of
21 the property tax revenue distributed to the taxing district.
22 On or before November 15 of each year, the county treasurer
23 shall certify the aggregate refunds paid by a taxing district
24 during such 12-month period for purposes of this Section. For
25 purposes of the Property Tax Extension Limitation Law, the

1 taxing district's most recent aggregate extension base shall
2 not include the prior year adjustment authorized under this
3 Section.

4 (35 ILCS 200/21-145)

5 Sec. 21-145. Scavenger sale. At the same time the County
6 Collector annually publishes the collector's annual sale
7 advertisement under Sections 21-110, 21-115 and 21-120, it is
8 mandatory for the collector in counties with 3,000,000 or more
9 inhabitants, and in other counties if the county board so
10 orders by resolution, to publish an advertisement giving
11 notice of the intended application for judgment and sale of
12 all properties upon which all or a part of the general taxes
13 for each of 3 or more years are delinquent as of the date of
14 the advertisement. Under no circumstance may a tax year be
15 offered at a scavenger sale prior to the annual tax sale for
16 that tax year (or, for omitted assessments issued pursuant to
17 Section 9-260, the annual tax sale for that omitted
18 assessment's warrant year, as defined herein). In no event may
19 there be more than 2 consecutive years without a sale under
20 this Section, except where a tax sale has been delayed
21 pursuant to Section 21-150 as a result of a statewide COVID-19
22 public health emergency. The term delinquent also includes
23 forfeitures. The County Collector shall include in the
24 advertisement and in the application for judgment and sale
25 under this Section and Section 21-260 the total amount of all

1 general taxes upon those properties which are delinquent as of
2 the date of the advertisement. In lieu of a single annual
3 advertisement and application for judgment and sale under this
4 Section and Section 21-260, the County Collector may, from
5 time to time, beginning on the date of the publication of the
6 annual sale advertisement and before August 1 of the next
7 year, publish separate advertisements and make separate
8 applications on eligible properties described in one or more
9 volumes of the delinquent list. The separate advertisements
10 and applications shall, in the aggregate, include all the
11 properties which otherwise would have been included in the
12 single annual advertisement and application for judgment and
13 sale under this Section. Upon the written request of the
14 taxing district which levied the same, the County Collector
15 shall also include in the advertisement the special taxes and
16 special assessments, together with interest, penalties and
17 costs thereon upon those properties which are delinquent as of
18 the date of the advertisement. The advertisement and
19 application for judgment and sale shall be in the manner
20 prescribed by this Code relating to the annual advertisement
21 and application for judgment and sale of delinquent
22 properties.

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

26 (Source: P.A. 101-635, eff. 6-5-20.)

1 (35 ILCS 200/21-150)

2 Sec. 21-150. Time of applying for judgment. Except as
3 otherwise provided in this Section or by ordinance or
4 resolution enacted under subsection (c) of Section 21-40, in
5 any county with fewer than 3,000,000 inhabitants, all
6 applications for judgment and order of sale for taxes and
7 special assessments on delinquent properties shall be made
8 within 90 days after the second installment due date. In Cook
9 County, all applications for judgment and order of sale for
10 taxes and special assessments on delinquent properties shall
11 be made (i) by July 1, 2011 for tax year 2009, (ii) by July 1,
12 2012 for tax year 2010, (iii) by July 1, 2013 for tax year
13 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,
14 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,
15 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of
16 the next calendar year after the second installment due date
17 for tax year 2016 and 2017, and (ix) within 365 days of the
18 second installment due date for each tax year thereafter.
19 Notwithstanding these dates, in Cook County, the application
20 for judgment and order of sale for the 2018 annual tax sale
21 that would normally be held in calendar year 2020 shall not be
22 filed earlier than the first day of the first month during
23 which there is no longer a statewide COVID-19 public health
24 emergency, as evidenced by an effective disaster declaration
25 of the Governor covering all counties in the State, except

1 that in no event may this application for judgment and order of
2 sale be filed later than October 1, 2021. When a tax sale is
3 delayed because of a statewide COVID-19 public health
4 emergency, no subsequent annual tax sale may begin earlier
5 than 180 days after the last day of the prior delayed tax sale,
6 and no scavenger tax sale may begin earlier than 90 days after
7 the last day of the prior delayed tax sale. In those counties
8 which have adopted an ordinance under Section 21-40, the
9 application for judgment and order of sale for delinquent
10 taxes shall be made in December. In the 10 years next following
11 the completion of a general reassessment of property in any
12 county with 3,000,000 or more inhabitants, made under an order
13 of the Department, applications for judgment and order of sale
14 shall be made as soon as may be and on the day specified in the
15 advertisement required by Section 21-110 and 21-115. If for
16 any cause the court is not held on the day specified, the cause
17 shall stand continued, and it shall be unnecessary to
18 re-advertise the list or notice.

19 Within 30 days after the day specified for the application
20 for judgment the court shall hear and determine the matter. If
21 judgment is rendered, the sale shall begin on the date within 5
22 business days specified in the notice as provided in Section
23 21-115. If the collector is prevented from advertising and
24 obtaining judgment within the time periods specified by this
25 Section, the collector may obtain judgment at any time
26 thereafter; but if the failure arises by the county

1 collector's not complying with any of the requirements of this
2 Code, he or she shall be held on his or her official bond for
3 the full amount of all taxes and special assessments charged
4 against him or her. Any failure on the part of the county
5 collector shall not be allowed as a valid objection to the
6 collection of any tax or assessment, or to entry of a judgment
7 against any delinquent properties included in the application
8 of the county collector.

9 (Source: P.A. 100-243, eff. 8-22-17; 101-635, eff. 6-5-20.)

10 (35 ILCS 200/21-205)

11 Sec. 21-205. Tax sale procedures.

12 (a) The collector, in person or by deputy, shall attend,
13 on the day and in the place specified in the notice for the
14 sale of property for taxes, and shall, between 9:00 a.m. and
15 4:00 p.m., or later at the collector's discretion, proceed to
16 offer for sale, separately and in consecutive order, all
17 property in the list on which the taxes, special assessments,
18 interest or costs have not been paid. However, in any county
19 with 3,000,000 or more inhabitants, the offer for sale shall
20 be made between 8:00 a.m. and 8:00 p.m. The collector's office
21 shall be kept open during all hours in which the sale is in
22 progress. The sale shall be continued from day to day, until
23 all property in the delinquent list has been offered for sale.
24 However, any city, village or incorporated town interested in
25 the collection of any tax or special assessment, may, in

1 default of bidders, withdraw from collection the special
2 assessment levied against any property by the corporate
3 authorities of the city, village or incorporated town. In case
4 of a withdrawal, there shall be no sale of that property on
5 account of the delinquent special assessment thereon.

6 (b) Until January 1, 2013, in every sale of property
7 pursuant to the provisions of this Code, the collector may
8 employ any automated means that the collector deems
9 appropriate. Beginning on January 1, 2013, either (i) the
10 collector shall employ an automated bidding system that is
11 programmed to accept the lowest redemption price bid by an
12 eligible tax purchaser, subject to the penalty percentage
13 limitation set forth in Section 21-215, or (ii) all tax sales
14 shall be digitally recorded with video and audio. All bidders
15 are required to personally attend the sale and, if automated
16 means are used, all hardware and software used with respect to
17 those automated means must be certified by the Department and
18 re-certified by the Department every 5 years. If the tax sales
19 are digitally recorded and no automated bidding system is
20 used, then the recordings shall be maintained by the collector
21 for a period of at least 3 years from the date of the tax sale.
22 The changes made by this amendatory Act of the 94th General
23 Assembly are declarative of existing law.

24 (b-5) For any annual tax sale conducted on or after the
25 effective date of this amendatory Act of the 102nd General
26 Assembly, each county collector in a county with 275,000 or

1 more inhabitants shall adopt a single bidder rule sufficient
2 to prohibit a tax purchaser from registering more than one
3 related bidding entity at the tax sale. The corporate
4 authorities in any county with less than 275,000 inhabitants
5 may, by ordinance, allow the county collector of that county
6 to adopt such a single bidder rule. In any county that has
7 adopted a single bidder rule under this subsection (b-5), the
8 county treasurer shall include a representation and warranty
9 form in each registration package attesting to compliance with
10 the single bidder rule, except that the county may, by
11 ordinance, opt out of this representation and warranty form
12 requirement. A single bidder rule under this subsection may be
13 in the following form:

14 (1) A registered tax buying entity (principal) may
15 only have one registered buyer at the tax sale and may not
16 have a related bidding entity directly or indirectly
17 register as a buyer or participate in the tax sale. A
18 registered tax buying entity may not engage in any
19 multiple bidding strategy for the purpose of having more
20 than one related bidding entity submit bids at the tax
21 sale.

22 (2) A related bidding entity is defined as any
23 individual, corporation, partnership, joint venture,
24 limited liability company, business organization, or other
25 entity that has a shareholder, partner, principal,
26 officer, general partner, or other person or entity having

1 (i) an ownership interest in a bidding entity in common
2 with any other registered participant in the tax sale or
3 (ii) a common guarantor in connection with a source of
4 financing with any other registered participant in the tax
5 sale. The determination of whether registered entities are
6 related so as to prohibit those entities from submitting
7 duplicate bids in violation of the single bidder rule is
8 at the sole and exclusive discretion of the county
9 treasurer or his or her designated representatives.

10 (c) County collectors may, when applicable, eject tax
11 bidders who disrupt the tax sale or use illegal bid practices.

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

13 (35 ILCS 200/21-260)

14 Sec. 21-260. Collector's scavenger sale. Upon the county
15 collector's application under Section 21-145, to be known as
16 the Scavenger Sale Application, the Court shall enter judgment
17 for the general taxes, special taxes, special assessments,
18 interest, penalties and costs as are included in the
19 advertisement and appear to be due thereon after allowing an
20 opportunity to object and a hearing upon the objections as
21 provided in Section 21-175, and order those properties sold by
22 the County Collector at public sale, or by electronic
23 automated sale if the collector chooses to conduct an
24 electronic automated sale pursuant to Section 21-261, to the
25 highest bidder for cash, notwithstanding the bid may be less

1 than the full amount of taxes, special taxes, special
2 assessments, interest, penalties and costs for which judgment
3 has been entered.

4 (a) Conducting the sale - Bidding. All properties shall be
5 offered for sale in consecutive order as they appear in the
6 delinquent list. The minimum bid for any property shall be
7 \$250 or one-half of the tax if the total liability is less than
8 \$500. For in-person scavenger sales, the ~~The~~ successful bidder
9 shall ~~immediately~~ pay the amount of minimum bid to the County
10 Collector by the end of the business day on which the bid was
11 placed. That amount shall be paid in cash, by certified or
12 cashier's check, by money order, or, if the successful bidder
13 is a governmental unit, by a check issued by that governmental
14 unit. For electronic automated scavenger sales, the successful
15 bidder shall pay the minimum bid amount by the close of the
16 business day on which the bid was placed. That amount shall be
17 paid online via ACH debit or by the electronic payment method
18 required by the county collector. For in-person scavenger
19 sales, if ~~if~~ the bid exceeds the minimum bid, the successful
20 bidder shall pay the balance of the bid to the county collector
21 in cash, by certified or cashier's check, by money order, or,
22 if the successful bidder is a governmental unit, by a check
23 issued by that governmental unit by the close of the next
24 business day. For electronic automated scavenger sales, the
25 successful bidder shall pay, by the close of the next business
26 day, the balance of the bid online via ACH debit or by the

1 electronic payment method required by the county collector. If
2 the minimum bid is not paid at the time of sale or if the
3 balance is not paid by the close of the next business day, then
4 the sale is void and the minimum bid, if paid, is forfeited to
5 the county general fund. In that event, the property shall be
6 reoffered for sale within 30 days of the last offering of
7 property in regular order. The collector shall make available
8 to the public a list of all properties to be included in any
9 reoffering due to the voiding of the original sale. The
10 collector is not required to serve or publish any other notice
11 of the reoffering of those properties. In the event that any of
12 the properties are not sold upon reoffering, or are sold for
13 less than the amount of the original voided sale, the original
14 bidder who failed to pay the bid amount shall remain liable for
15 the unpaid balance of the bid in an action under Section
16 21-240. Liability shall not be reduced where the bidder upon
17 reoffering also fails to pay the bid amount, and in that event
18 both bidders shall remain liable for the unpaid balance of
19 their respective bids. A sale of properties under this Section
20 shall not be final until confirmed by the court.

21 (b) Confirmation of sales. The county collector shall file
22 his or her report of sale in the court within 30 days of the
23 date of sale of each property. No notice of the county
24 collector's application to confirm the sales shall be required
25 except as prescribed by rule of the court. Upon confirmation,
26 except in cases where the sale becomes void under Section

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

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

17 (d) Scavenger Tax Judgment, Sale and Redemption Record -
18 Sale of parcels not sold. The county collector shall prepare a
19 Scavenger Tax Judgment, Sale and Redemption Record. The county
20 clerk shall write or stamp on the scavenger tax judgment,
21 sale, forfeiture and redemption record opposite the
22 description of any property offered for sale and not sold, or
23 not confirmed for any reason, the words "offered but not
24 sold". The properties which are offered for sale under this
25 Section and not sold or not confirmed shall be offered for sale
26 annually thereafter in the manner provided in this Section

1 until sold, except in the case of mineral rights, which after
2 10 consecutive years of being offered for sale under this
3 Section and not sold or confirmed shall no longer be required
4 to be offered for sale. At any time between annual sales the
5 County Collector may advertise for sale any properties subject
6 to sale under judgments for sale previously entered under this
7 Section and not executed for any reason. The advertisement and
8 sale shall be regulated by the provisions of this Code as far
9 as applicable.

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

23 (f) Redemptions from scavenger sales. Redemptions may be
24 made from sales under this Section in the same manner and upon
25 the same terms and conditions as redemptions from sales made
26 under the County Collector's annual application for judgment

1 and order of sale, except that in lieu of penalty the person
2 redeeming shall pay interest as follows if the sale occurs
3 before September 9, 1993:

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

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

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

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

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

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

22 If the sale occurs on or after September 9, 1993, the
23 person redeeming shall pay interest on that part of the amount
24 for which the property was sold equal to or less than the full
25 amount of delinquent taxes, special assessments, penalties,
26 interest, and costs, included in the judgment and order of

1 sale as follows:

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

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

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

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

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

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

22 The person redeeming shall not be required to pay any
23 interest on any part of the amount for which the property was
24 sold that exceeds the full amount of delinquent taxes, special
25 assessments, penalties, interest, and costs included in the
26 judgment and order of sale.

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

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

1 When a county, or other taxing district within the county,
2 is a petitioner for a tax deed, no filing fee shall be required
3 on the petition. The county as a tax creditor and as trustee
4 for other tax creditors, or other taxing district within the
5 county shall not be required to allege and prove that all taxes
6 and special assessments which become due and payable after the
7 sale to the county have been paid. The county shall not be
8 required to pay the subsequently accruing taxes or special
9 assessments at any time. Upon the written request of the
10 county board or its designee, the county collector shall not
11 offer the property for sale at any tax sale subsequent to the
12 sale of the property to the county under this Section. The lien
13 of taxes and special assessments which become due and payable
14 after a sale to a county shall merge in the fee title of the
15 county, or other taxing district, on the issuance of a deed.
16 The County may sell the properties so acquired, or the
17 certificate of purchase thereto, and the proceeds of the sale
18 shall be distributed to the taxing districts in proportion to
19 their respective interests therein. The presiding officer of
20 the county board, with the advice and consent of the County
21 Board, may appoint some officer or person to attend scavenger
22 sales and bid on its behalf.

23 (h) Miscellaneous provisions. In the event that the tract
24 of land or lot sold at any such sale is not redeemed within the
25 time permitted by law and a tax deed is issued, all moneys that
26 may be received from the sale of properties in excess of the

1 delinquent taxes, together with all publication and other
2 costs associated with the sale, shall, upon petition of any
3 interested party to the court that issued the tax deed, be
4 distributed by the County Collector pursuant to order of the
5 court among the persons having legal or equitable interests in
6 the property according to the fair value of their interests in
7 the tract or lot. Section 21-415 does not apply to properties
8 sold under this Section. Appeals may be taken from the orders
9 and judgments entered under this Section as in other civil
10 cases. The remedy herein provided is in addition to other
11 remedies for the collection of delinquent taxes.

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

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

17 (35 ILCS 200/21-261 new)

18 Sec. 21-261. Scavenger sale automation. Beginning in
19 calendar year 2021, for every scavenger sale held pursuant to
20 Section 21-260 of this Code, the county collector may employ
21 any electronic automated means that the collector deems
22 appropriate, provided that any electronic automated bidding
23 system so used shall be programmed to accept the highest cash
24 bid made by an eligible tax purchaser. If the county collector
25 conducts the scavenger sale using an electronic automated

1 bidding system, no personal attendance by bidders will be
2 required at the scavenger sale. If automated means are used,
3 all hardware and software used with respect to those automated
4 means must be certified by the Department and re-certified by
5 the Department every 5 years.

6 Section 10. The Home Equity Assurance Act is amended by
7 adding Section 4.3 as follows:

8 (65 ILCS 95/4.3 new)

9 Sec. 4.3. Tax levies for levy year 2021.

10 (a) Notwithstanding any other provision of law, the
11 governing commission of a home equity assurance program that
12 levied at least \$1,000,000 in property taxes in levy year 2019
13 or 2020 may not levy any property tax in levy year 2021.

14 (b) This Section is repealed January 1, 2025.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.