



Rep. Michael J. Zalewski

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1 AMENDMENT TO SENATE BILL 508

2 AMENDMENT NO. _____. Amend Senate Bill 508 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 16-8, 18-185, 21-145, 21-150, 21-205, and 21-260 and
6 by adding Sections 9-285, 18-233, and 21-261 as follows:

7 (35 ILCS 200/9-285 new)

8 Sec. 9-285. Real property descriptions.

9 (a) This Section shall apply to all counties with
10 3,000,000 or more inhabitants and to all counties where the
11 county board provides by ordinance or resolution that owners
12 of certain property shall substantially comply with subsection
13 (b), below.

14 (b) Owners of income producing properties shall file
15 physical descriptions of their properties with the chief
16 county assessor, on a form and format determined by the chief

1 county assessor, within 120 days after:

2 (1) the effective date of this amendatory Act of the
3 102nd General Assembly, for counties of 3,000,000 or more;
4 or

5 (2) the adoption of a resolution by the county board
6 under this Section, for all other counties.

7 Following an initial filing pursuant to paragraphs (1) or
8 (2) of this subsection (b), a property owner shall also update
9 the filing within 120 days after any material change in the
10 physical description.

11 (c) Definitions. For the purpose of this Section:

12 "Income producing property" means property that is not
13 owner-occupied, as defined in this Section, and is owned for
14 the purpose of generating income from the property itself,
15 whether or not such property actually generates income in a
16 particular year. "Income producing property" does not include:

17 (1) property with a market value of \$500,000 or less
18 in the most recent assessment year for which an assessment
19 is certified exclusive of any adjustments to assessed
20 value by a board of review, the Property Tax Appeal Board,
21 or the circuit court;

22 (2) residential property containing 6 or fewer
23 dwelling units;

24 (3) property assessed under Article 10 of this Code
25 and stadiums that are not qualified property under Section
26 10-215 that have a seating capacity of 20,000 or more and

1 host major professional sporting events;

2 (4) property that is assessed by the Department under
3 Article 11 of this Code;

4 (5) property that is owned or leased by a hospital
5 licensed under the Hospital Licensing Act or operated
6 under the University of Illinois Hospital Act, including
7 any hospital affiliate that directly or indirectly
8 controls, is controlled by, or is under common control
9 with a hospital; or

10 (6) property that is owned or leased by a facility
11 licensed under the Nursing Home Care Act that is an
12 intermediate or skilled facility.

13 "Net rentable area" means the square footage of an
14 improvement that may be leased or rented to tenants and
15 excludes common areas such as elevators, stairways, and
16 atriums.

17 "Owner-occupied" means real property that is used or
18 occupied exclusively by a record owner or related entity, or
19 real property where 80% or more of the net rentable area of the
20 property is occupied or held for future use by the record owner
21 of the property or a related person or entity as described in
22 subsection (b) of Section 267 of the Internal Revenue Code. If
23 more than 20% of the net rentable area of a property is subject
24 to an existing lease or is subject to short term rental of the
25 property by an unrelated entity, the property is not
26 considered owner-occupied for purposes of this Section.

1 "Physical description" means the land size and, for each
2 individual development on the parcel, information about the
3 construction type, year built, total development size, number
4 of buildings, the number of stories in each building, and
5 parking capacity. Additionally:

6 (1) For multi-family residential properties of 6 or
7 more units, "physical description" also includes the
8 number of stories in each building, the size and use of
9 basement area, the number of studio, 1-bedroom, 2-bedroom,
10 3-bedroom, and larger units; pool area (if any); exercise
11 area (if any); lower level uses; and the number of units,
12 if any, which are enrolled in any government-administered
13 affordable housing program.

14 (2) For office properties, "physical description" also
15 includes the net rentable area, the number of stories, the
16 size and use of basement area, lower level uses, ceiling
17 height, whether or not each unit is used for medical
18 services, and whether or not buildings on the property
19 share a central plant.

20 (3) For retail properties, "physical description" also
21 includes the net rentable area, the number of stories, the
22 size and uses of basement area, the size and use of lower
23 levels, ceiling height, and total customer capacity.

24 (4) For industrial properties, "physical description"
25 also includes the size and location of office area or
26 areas, ceiling height, the size and location of docks, the

1 number and size of loading bay doors, and the primary
2 tenant or business entity.

3 (5) For hospitality properties, "physical description"
4 also includes the size of any conference area, the number
5 of stories, the size and use of basement area, the room
6 count, the suite count, the size and location of lounge
7 areas, the size and location of restaurant areas,
8 franchise affiliation, the size and location of any pool
9 area, and lower level uses.

10 "Property" has the meaning set forth in Section 1-130 of
11 this Code and includes contiguous parcels or property index
12 numbers that comprise one functional property location.

13 (35 ILCS 200/16-8)

14 Sec. 16-8. Books and records of chief county assessment
15 officer.

16 (a) In counties with 3,000,000 or more inhabitants, the
17 chief county assessment officer shall maintain records of the
18 assessed value of each parcel of property and shall enter upon
19 the property record card of each town or city lot or parcel of
20 land the elements (or basis) of valuation and computations
21 that are taken into consideration by the chief county
22 assessment officer in ascertaining and determining the fair
23 cash value of each town or city lot or parcel of land and of
24 each improvement thereon, including the elements (shown by
25 percentages or otherwise) that were taken into consideration

1 as enhancing or detracting elements (such as depth, corner,
2 alley, railway or other elements). The assessment officer
3 shall maintain the records for at least 10 years. Upon request
4 by the board of appeals (until the first Monday in December
5 1998 and the board of review beginning the first Monday in
6 December 1998 and thereafter), the officer shall immediately
7 furnish all of the requested records to the board. The records
8 shall be available, on request, to the taxpayer. The chief
9 county assessment officer shall certify, in writing, the
10 amount of the assessment to the board. If the records
11 maintained by the chief county assessment officer at the time
12 the assessment is certified to the board under subsection (a)
13 contain none of the elements (or basis) of valuation for the
14 parcel, then any increase by the chief county assessment
15 officer shall be considered invalid by the board acting on a
16 complaint under Section 16-120; and no action by the board
17 under Section 16-120 shall result in an increase in the
18 valuation for the parcel for the current assessment year.

19 (a-5) In counties with 3,000,000 or more inhabitants, the
20 chief county assessment officer shall make available, without
21 charge and in an electronic format commonly available to the
22 general public, the factors that were taken into consideration
23 in determining the fair cash value of each income-producing
24 property, as defined in Section 9-285, when feasible to do so.
25 These factors include, but are not limited to: capitalization
26 rates and tax loads; rental income data and any adjustments to

1 rental income data; ratios of expenses to income; net income;
2 vacancy and collection loss; reproduction or replacement cost
3 calculators or manuals; physical, functional, and economic
4 depreciation or obsolescence; comparable sales; and sales
5 adjustment factors.

6 (b) In counties with 3,000,000 or more inhabitants, the
7 notice given by the chief county assessment officer to a
8 taxpayer of a proposed increase in assessment shall designate
9 the reason for the increase. If a taxpayer files an assessment
10 complaint with the chief county assessment officer, the
11 notification to the taxpayer of a determination on the
12 assessment complaint shall designate the reason for the
13 result.

14 (c) The provisions of this Section shall be applicable
15 beginning with the assessment for the 1997 tax year.

16 (Source: P.A. 89-718, eff. 3-7-97; 90-4, eff. 3-7-97.)

17 (35 ILCS 200/18-185)

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

21 "Consumer Price Index" means the Consumer Price Index for
22 All Urban Consumers for all items published by the United
23 States Department of Labor.

24 "Extension limitation" means (a) the lesser of 5% or the
25 percentage increase in the Consumer Price Index during the

1 12-month calendar year preceding the levy year or (b) the rate
2 of increase approved by voters under Section 18-205.

3 "Affected county" means a county of 3,000,000 or more
4 inhabitants or a county contiguous to a county of 3,000,000 or
5 more inhabitants.

6 "Taxing district" has the same meaning provided in Section
7 1-150, except as otherwise provided in this Section. For the
8 1991 through 1994 levy years only, "taxing district" includes
9 only each non-home rule taxing district having the majority of
10 its 1990 equalized assessed value within any county or
11 counties contiguous to a county with 3,000,000 or more
12 inhabitants. Beginning with the 1995 levy year, "taxing
13 district" includes only each non-home rule taxing district
14 subject to this Law before the 1995 levy year and each non-home
15 rule taxing district not subject to this Law before the 1995
16 levy year having the majority of its 1994 equalized assessed
17 value in an affected county or counties. Beginning with the
18 levy year in which this Law becomes applicable to a taxing
19 district as provided in Section 18-213, "taxing district" also
20 includes those taxing districts made subject to this Law as
21 provided in Section 18-213.

22 "Aggregate extension" for taxing districts to which this
23 Law applied before the 1995 levy year means the annual
24 corporate extension for the taxing district and those special
25 purpose extensions that are made annually for the taxing
26 district, excluding special purpose extensions: (a) made for

1 the taxing district to pay interest or principal on general
2 obligation bonds that were approved by referendum; (b) made
3 for any taxing district to pay interest or principal on
4 general obligation bonds issued before October 1, 1991; (c)
5 made for any taxing district to pay interest or principal on
6 bonds issued to refund or continue to refund those bonds
7 issued before October 1, 1991; (d) made for any taxing
8 district to pay interest or principal on bonds issued to
9 refund or continue to refund bonds issued after October 1,
10 1991 that were approved by referendum; (e) made for any taxing
11 district to pay interest or principal on revenue bonds issued
12 before October 1, 1991 for payment of which a property tax levy
13 or the full faith and credit of the unit of local government is
14 pledged; however, a tax for the payment of interest or
15 principal on those bonds shall be made only after the
16 governing body of the unit of local government finds that all
17 other sources for payment are insufficient to make those
18 payments; (f) made for payments under a building commission
19 lease when the lease payments are for the retirement of bonds
20 issued by the commission before October 1, 1991, to pay for the
21 building project; (g) made for payments due under installment
22 contracts entered into before October 1, 1991; (h) made for
23 payments of principal and interest on bonds issued under the
24 Metropolitan Water Reclamation District Act to finance
25 construction projects initiated before October 1, 1991; (i)
26 made for payments of principal and interest on limited bonds,

1 as defined in Section 3 of the Local Government Debt Reform
2 Act, in an amount not to exceed the debt service extension base
3 less the amount in items (b), (c), (e), and (h) of this
4 definition for non-referendum obligations, except obligations
5 initially issued pursuant to referendum; (j) made for payments
6 of principal and interest on bonds issued under Section 15 of
7 the Local Government Debt Reform Act; (k) made by a school
8 district that participates in the Special Education District
9 of Lake County, created by special education joint agreement
10 under Section 10-22.31 of the School Code, for payment of the
11 school district's share of the amounts required to be
12 contributed by the Special Education District of Lake County
13 to the Illinois Municipal Retirement Fund under Article 7 of
14 the Illinois Pension Code; the amount of any extension under
15 this item (k) shall be certified by the school district to the
16 county clerk; (l) made to fund expenses of providing joint
17 recreational programs for persons with disabilities under
18 Section 5-8 of the Park District Code or Section 11-95-14 of
19 the Illinois Municipal Code; (m) made for temporary relocation
20 loan repayment purposes pursuant to Sections 2-3.77 and
21 17-2.2d of the School Code; (n) made for payment of principal
22 and interest on any bonds issued under the authority of
23 Section 17-2.2d of the School Code; (o) made for contributions
24 to a firefighter's pension fund created under Article 4 of the
25 Illinois Pension Code, to the extent of the amount certified
26 under item (5) of Section 4-134 of the Illinois Pension Code;

1 and (p) made for road purposes in the first year after a
2 township assumes the rights, powers, duties, assets, property,
3 liabilities, obligations, and responsibilities of a road
4 district abolished under the provisions of Section 6-133 of
5 the Illinois Highway Code.

6 "Aggregate extension" for the taxing districts to which
7 this Law did not apply before the 1995 levy year (except taxing
8 districts subject to this Law in accordance with Section
9 18-213) means the annual corporate extension for the taxing
10 district and those special purpose extensions that are made
11 annually for the taxing district, excluding special purpose
12 extensions: (a) made for the taxing district to pay interest
13 or principal on general obligation bonds that were approved by
14 referendum; (b) made for any taxing district to pay interest
15 or principal on general obligation bonds issued before March
16 1, 1995; (c) made for any taxing district to pay interest or
17 principal on bonds issued to refund or continue to refund
18 those bonds issued before March 1, 1995; (d) made for any
19 taxing district to pay interest or principal on bonds issued
20 to refund or continue to refund bonds issued after March 1,
21 1995 that were approved by referendum; (e) made for any taxing
22 district to pay interest or principal on revenue bonds issued
23 before March 1, 1995 for payment of which a property tax levy
24 or the full faith and credit of the unit of local government is
25 pledged; however, a tax for the payment of interest or
26 principal on those bonds shall be made only after the

1 governing body of the unit of local government finds that all
2 other sources for payment are insufficient to make those
3 payments; (f) made for payments under a building commission
4 lease when the lease payments are for the retirement of bonds
5 issued by the commission before March 1, 1995 to pay for the
6 building project; (g) made for payments due under installment
7 contracts entered into before March 1, 1995; (h) made for
8 payments of principal and interest on bonds issued under the
9 Metropolitan Water Reclamation District Act to finance
10 construction projects initiated before October 1, 1991; (h-4)
11 made for stormwater management purposes by the Metropolitan
12 Water Reclamation District of Greater Chicago under Section 12
13 of the Metropolitan Water Reclamation District Act; (i) made
14 for payments of principal and interest on limited bonds, as
15 defined in Section 3 of the Local Government Debt Reform Act,
16 in an amount not to exceed the debt service extension base less
17 the amount in items (b), (c), and (e) of this definition for
18 non-referendum obligations, except obligations initially
19 issued pursuant to referendum and bonds described in
20 subsection (h) of this definition; (j) made for payments of
21 principal and interest on bonds issued under Section 15 of the
22 Local Government Debt Reform Act; (k) made for payments of
23 principal and interest on bonds authorized by Public Act
24 88-503 and issued under Section 20a of the Chicago Park
25 District Act for aquarium or museum projects; (l) made for
26 payments of principal and interest on bonds authorized by

1 Public Act 87-1191 or 93-601 and (i) issued pursuant to
2 Section 21.2 of the Cook County Forest Preserve District Act,
3 (ii) issued under Section 42 of the Cook County Forest
4 Preserve District Act for zoological park projects, or (iii)
5 issued under Section 44.1 of the Cook County Forest Preserve
6 District Act for botanical gardens projects; (m) made pursuant
7 to Section 34-53.5 of the School Code, whether levied annually
8 or not; (n) 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; (o) made by the Chicago Park
12 District for recreational programs for persons with
13 disabilities under subsection (c) of Section 7.06 of the
14 Chicago Park District Act; (p) made for contributions to a
15 firefighter's pension fund created under Article 4 of the
16 Illinois Pension Code, to the extent of the amount certified
17 under item (5) of Section 4-134 of the Illinois Pension Code;
18 (q) made by Ford Heights School District 169 under Section
19 17-9.02 of the School Code; and (r) made for the purpose of
20 making employer contributions to the Public School Teachers'
21 Pension and Retirement Fund of Chicago under Section 34-53 of
22 the School Code.

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

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

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

1 fund created under Article 4 of the Illinois Pension Code, to
2 the extent of the amount certified under item (5) of Section
3 4-134 of the Illinois Pension Code; and (m) made for the taxing
4 district to pay interest or principal on general obligation
5 bonds issued pursuant to Section 19-3.10 of the School Code.

6 "Aggregate extension" for all taxing districts to which
7 this Law applies in accordance with paragraph (2) of
8 subsection (e) of Section 18-213 means the annual corporate
9 extension for the taxing district and those special purpose
10 extensions that are made annually for the taxing district,
11 excluding special purpose extensions: (a) made for the taxing
12 district to pay interest or principal on general obligation
13 bonds that were approved by referendum; (b) made for any
14 taxing district to pay interest or principal on general
15 obligation bonds issued before March 7, 1997 (the effective
16 date of Public Act 89-718) ~~this amendatory Act of 1997~~; (c)
17 made for any taxing district to pay interest or principal on
18 bonds issued to refund or continue to refund those bonds
19 issued before March 7, 1997 (the effective date of Public Act
20 89-718) ~~this amendatory Act of 1997~~; (d) made for any taxing
21 district to pay interest or principal on bonds issued to
22 refund or continue to refund bonds issued after March 7, 1997
23 (the effective date of Public Act 89-718) ~~this amendatory Act~~
24 ~~of 1997~~ if the bonds were approved by referendum after March 7,
25 1997 (the effective date of Public Act 89-718) ~~this amendatory~~
26 ~~Act of 1997~~; (e) made for any taxing district to pay interest

1 or principal on revenue bonds issued before March 7, 1997 (the
2 effective date of Public Act 89-718) ~~this amendatory Act of~~
3 ~~1997~~ for payment of which a property tax levy or the full faith
4 and credit of the unit of local government is pledged;
5 however, a tax for the payment of interest or principal on
6 those bonds shall be made only after the governing body of the
7 unit of local government finds that all other sources for
8 payment are insufficient to make those payments; (f) made for
9 payments under a building commission lease when the lease
10 payments are for the retirement of bonds issued by the
11 commission before March 7, 1997 (the effective date of Public
12 Act 89-718) ~~this amendatory Act of 1997~~ to pay for the building
13 project; (g) made for payments due under installment contracts
14 entered into before March 7, 1997 (the effective date of
15 Public Act 89-718) ~~this amendatory Act of 1997~~; (h) made for
16 payments of principal and interest on limited bonds, as
17 defined in Section 3 of the Local Government Debt Reform Act,
18 in an amount not to exceed the debt service extension base less
19 the amount in items (b), (c), and (e) of this definition for
20 non-referendum obligations, except obligations initially
21 issued pursuant to referendum; (i) made for payments of
22 principal and interest on bonds issued under Section 15 of the
23 Local Government Debt Reform Act; (j) made for a qualified
24 airport authority to pay interest or principal on general
25 obligation bonds issued for the purpose of paying obligations
26 due under, or financing airport facilities required to be

1 acquired, constructed, installed or equipped pursuant to,
2 contracts entered into before March 1, 1996 (but not including
3 any amendments to such a contract taking effect on or after
4 that date); (k) made to fund expenses of providing joint
5 recreational programs for persons with disabilities under
6 Section 5-8 of the Park District Code or Section 11-95-14 of
7 the Illinois Municipal Code; and (l) made for contributions to
8 a firefighter's pension fund created under Article 4 of the
9 Illinois Pension Code, to the extent of the amount certified
10 under item (5) of Section 4-134 of the Illinois Pension Code.

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

1 excluded non-referendum bonds) was less than 51% of the amount
2 for the 1991 levy year constituting an extension for payment
3 of principal and interest on bonds issued by the park district
4 without referendum (but not including excluded non-referendum
5 bonds), "debt service extension base" means an amount equal to
6 that portion of the extension for the 1991 levy year
7 constituting an extension for payment of principal and
8 interest on bonds issued by the park district without
9 referendum (but not including excluded non-referendum bonds).
10 A debt service extension base established or increased at any
11 time pursuant to any provision of this Law, except Section
12 18-212, shall be increased each year commencing with the later
13 of (i) the 2009 levy year or (ii) the first levy year in which
14 this Law becomes applicable to the taxing district, by the
15 lesser of 5% or the percentage increase in the Consumer Price
16 Index during the 12-month calendar year preceding the levy
17 year. The debt service extension base may be established or
18 increased as provided under Section 18-212. "Excluded
19 non-referendum bonds" means (i) bonds authorized by Public Act
20 88-503 and issued under Section 20a of the Chicago Park
21 District Act for aquarium and museum projects; (ii) bonds
22 issued under Section 15 of the Local Government Debt Reform
23 Act; or (iii) refunding obligations issued to refund or to
24 continue to refund obligations initially issued pursuant to
25 referendum.

26 "Special purpose extensions" include, but are not limited

1 to, extensions for levies made on an annual basis for
2 unemployment and workers' compensation, self-insurance,
3 contributions to pension plans, and extensions made pursuant
4 to Section 6-601 of the Illinois Highway Code for a road
5 district's permanent road fund whether levied annually or not.
6 The extension for a special service area is not included in the
7 aggregate extension.

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

1 Whenever an adjustment is required under Section 18-233, the
2 aggregate extension base of the taxing district shall be equal
3 to the amount that the aggregate extension of the taxing
4 district would have been for the last preceding levy year if
5 the actual valuations and rates, as adjusted for the increases
6 or reductions specified in Section 18-233, had been used to
7 calculate the extension of taxes for the levy year in which the
8 overextension or underextension occurred.

9 Notwithstanding any other provision of law, for levy year
10 2012, the aggregate extension base for West Northfield School
11 District No. 31 in Cook County shall be \$12,654,592.

12 Notwithstanding any other provision of law, for levy year
13 2022, the aggregate extension base of a home equity assurance
14 program that levied at least \$1,000,000 in property taxes in
15 levy year 2019 or 2020 under the Home Equity Assurance Act
16 shall be the amount that the program's aggregate extension
17 base for levy year 2021 would have been if the program had
18 levied a property tax for levy year 2021.

19 "Levy year" has the same meaning as "year" under Section
20 1-155.

21 "New property" means (i) the assessed value, after final
22 board of review or board of appeals action, of new
23 improvements or additions to existing improvements on any
24 parcel of real property that increase the assessed value of
25 that real property during the levy year multiplied by the
26 equalization factor issued by the Department under Section

1 17-30, (ii) the assessed value, after final board of review or
2 board of appeals action, of real property not exempt from real
3 estate taxation, which real property was exempt from real
4 estate taxation for any portion of the immediately preceding
5 levy year, multiplied by the equalization factor issued by the
6 Department under Section 17-30, including the assessed value,
7 upon final stabilization of occupancy after new construction
8 is complete, of any real property located within the
9 boundaries of an otherwise or previously exempt military
10 reservation that is intended for residential use and owned by
11 or leased to a private corporation or other entity, (iii) in
12 counties that classify in accordance with Section 4 of Article
13 IX of the Illinois Constitution, an incentive property's
14 additional assessed value resulting from a scheduled increase
15 in the level of assessment as applied to the first year final
16 board of review market value, and (iv) any increase in
17 assessed value due to oil or gas production from an oil or gas
18 well required to be permitted under the Hydraulic Fracturing
19 Regulatory Act that was not produced in or accounted for
20 during the previous levy year. In addition, the county clerk
21 in a county containing a population of 3,000,000 or more shall
22 include in the 1997 recovered tax increment value for any
23 school district, any recovered tax increment value that was
24 applicable to the 1995 tax year calculations.

25 "Qualified airport authority" means an airport authority
26 organized under the Airport Authorities Act and located in a

1 county bordering on the State of Wisconsin and having a
2 population in excess of 200,000 and not greater than 500,000.

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

1 in the Illinois Municipal Code, or previously established
2 under the Economic Development Area Tax Increment Allocation
3 Act, by an amount equal to the 1994 equalized assessed value of
4 each taxable lot, block, tract, or parcel of real property in
5 the redevelopment project area over and above the initial
6 equalized assessed value of each property in the redevelopment
7 project area. In the first year after a municipality removes a
8 taxable lot, block, tract, or parcel of real property from a
9 redevelopment project area established under the Tax Increment
10 Allocation Redevelopment ~~Development~~ Act in the Illinois
11 Municipal Code, the Industrial Jobs Recovery Law in the
12 Illinois Municipal Code, or the Economic Development Area Tax
13 Increment Allocation Act, "recovered tax increment value"
14 means the amount of the current year's equalized assessed
15 value of each taxable lot, block, tract, or parcel of real
16 property removed from the redevelopment project area over and
17 above the initial equalized assessed value of that real
18 property before removal from the redevelopment project area.

19 Except as otherwise provided in this Section, "limiting
20 rate" means a fraction the numerator of which is the last
21 preceding aggregate extension base times an amount equal to
22 one plus the extension limitation defined in this Section and
23 the denominator of which is the current year's equalized
24 assessed value of all real property in the territory under the
25 jurisdiction of the taxing district during the prior levy
26 year. For those taxing districts that reduced their aggregate

1 extension for the last preceding levy year, except for school
2 districts that reduced their extension for educational
3 purposes pursuant to Section 18-206, the highest aggregate
4 extension in any of the last 3 preceding levy years shall be
5 used for the purpose of computing the limiting rate. The
6 denominator shall not include new property or the recovered
7 tax increment value. If a new rate, a rate decrease, or a
8 limiting rate increase has been approved at an election held
9 after March 21, 2006, then (i) the otherwise applicable
10 limiting rate shall be increased by the amount of the new rate
11 or shall be reduced by the amount of the rate decrease, as the
12 case may be, or (ii) in the case of a limiting rate increase,
13 the limiting rate shall be equal to the rate set forth in the
14 proposition approved by the voters for each of the years
15 specified in the proposition, after which the limiting rate of
16 the taxing district shall be calculated as otherwise provided.
17 In the case of a taxing district that obtained referendum
18 approval for an increased limiting rate on March 20, 2012, the
19 limiting rate for tax year 2012 shall be the rate that
20 generates the approximate total amount of taxes extendable for
21 that tax year, as set forth in the proposition approved by the
22 voters; this rate shall be the final rate applied by the county
23 clerk for the aggregate of all capped funds of the district for
24 tax year 2012.

25 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;
26 100-465, eff. 8-31-17; revised 8-12-19.)

1 (35 ILCS 200/18-233 new)

2 Sec. 18-233. Adjustments for certificates of error,
3 certain court orders, or final administrative decisions of the
4 Property Tax Appeal Board. Beginning in levy year 2021, a
5 taxing district levy shall be increased by a prior year
6 adjustment whenever an assessment decrease due to the issuance
7 of a certificate of error, a court order issued pursuant to an
8 assessment valuation complaint under Section 23-15, or a final
9 administrative decision of the Property Tax Appeal Board
10 results in a refund from the taxing district of a portion of
11 the property tax revenue distributed to the taxing district.
12 On or before November 15 of each year, the county treasurer
13 shall certify the aggregate refunds paid by a taxing district
14 during such 12-month period for purposes of this Section.

15 (35 ILCS 200/21-145)

16 Sec. 21-145. Scavenger sale. At the same time the County
17 Collector annually publishes the collector's annual sale
18 advertisement under Sections 21-110, 21-115 and 21-120, it is
19 mandatory for the collector in counties with 3,000,000 or more
20 inhabitants, and in other counties if the county board so
21 orders by resolution, to publish an advertisement giving
22 notice of the intended application for judgment and sale of
23 all properties upon which all or a part of the general taxes
24 for each of 3 or more years are delinquent as of the date of

1 the advertisement. Under no circumstance may a tax year be
2 offered at a scavenger sale prior to the annual tax sale for
3 that tax year (or, for omitted assessments issued pursuant to
4 Section 9-260, the annual tax sale for that omitted
5 assessment's warrant year, as defined herein). In no event may
6 there be more than 2 consecutive years without a sale under
7 this Section, except where a tax sale has been delayed
8 pursuant to Section 21-150 as a result of a statewide COVID-19
9 public health emergency. The term delinquent also includes
10 forfeitures. The County Collector shall include in the
11 advertisement and in the application for judgment and sale
12 under this Section and Section 21-260 the total amount of all
13 general taxes upon those properties which are delinquent as of
14 the date of the advertisement. In lieu of a single annual
15 advertisement and application for judgment and sale under this
16 Section and Section 21-260, the County Collector may, from
17 time to time, beginning on the date of the publication of the
18 annual sale advertisement and before August 1 of the next
19 year, publish separate advertisements and make separate
20 applications on eligible properties described in one or more
21 volumes of the delinquent list. The separate advertisements
22 and applications shall, in the aggregate, include all the
23 properties which otherwise would have been included in the
24 single annual advertisement and application for judgment and
25 sale under this Section. Upon the written request of the
26 taxing district which levied the same, the County Collector

1 shall also include in the advertisement the special taxes and
2 special assessments, together with interest, penalties and
3 costs thereon upon those properties which are delinquent as of
4 the date of the advertisement. The advertisement and
5 application for judgment and sale shall be in the manner
6 prescribed by this Code relating to the annual advertisement
7 and application for judgment and sale of delinquent
8 properties.

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

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

13 (35 ILCS 200/21-150)

14 Sec. 21-150. Time of applying for judgment. Except as
15 otherwise provided in this Section or by ordinance or
16 resolution enacted under subsection (c) of Section 21-40, in
17 any county with fewer than 3,000,000 inhabitants, all
18 applications for judgment and order of sale for taxes and
19 special assessments on delinquent properties shall be made
20 within 90 days after the second installment due date. In Cook
21 County, all applications for judgment and order of sale for
22 taxes and special assessments on delinquent properties shall
23 be made (i) by July 1, 2011 for tax year 2009, (ii) by July 1,
24 2012 for tax year 2010, (iii) by July 1, 2013 for tax year
25 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,

1 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,
2 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of
3 the next calendar year after the second installment due date
4 for tax year 2016 and 2017, and (ix) within 365 days of the
5 second installment due date for each tax year thereafter.
6 Notwithstanding these dates, in Cook County, the application
7 for judgment and order of sale for the 2018 annual tax sale
8 that would normally be held in calendar year 2020 shall not be
9 filed earlier than the first day of the first month during
10 which there is no longer a statewide COVID-19 public health
11 emergency, as evidenced by an effective disaster declaration
12 of the Governor covering all counties in the State, except
13 that in no event may this application for judgment and order of
14 sale be filed later than October 1, 2021. When a tax sale is
15 delayed because of a statewide COVID-19 public health
16 emergency, no subsequent annual tax sale may begin earlier
17 than 180 days after the last day of the prior delayed tax sale,
18 and no scavenger tax sale may begin earlier than 90 days after
19 the last day of the prior delayed tax sale. In those counties
20 which have adopted an ordinance under Section 21-40, the
21 application for judgment and order of sale for delinquent
22 taxes shall be made in December. In the 10 years next following
23 the completion of a general reassessment of property in any
24 county with 3,000,000 or more inhabitants, made under an order
25 of the Department, applications for judgment and order of sale
26 shall be made as soon as may be and on the day specified in the

1 advertisement required by Section 21-110 and 21-115. If for
2 any cause the court is not held on the day specified, the cause
3 shall stand continued, and it shall be unnecessary to
4 re-advertise the list or notice.

5 Within 30 days after the day specified for the application
6 for judgment the court shall hear and determine the matter. If
7 judgment is rendered, the sale shall begin on the date within 5
8 business days specified in the notice as provided in Section
9 21-115. If the collector is prevented from advertising and
10 obtaining judgment within the time periods specified by this
11 Section, the collector may obtain judgment at any time
12 thereafter; but if the failure arises by the county
13 collector's not complying with any of the requirements of this
14 Code, he or she shall be held on his or her official bond for
15 the full amount of all taxes and special assessments charged
16 against him or her. Any failure on the part of the county
17 collector shall not be allowed as a valid objection to the
18 collection of any tax or assessment, or to entry of a judgment
19 against any delinquent properties included in the application
20 of the county collector.

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

22 (35 ILCS 200/21-205)

23 Sec. 21-205. Tax sale procedures.

24 (a) The collector, in person or by deputy, shall attend,
25 on the day and in the place specified in the notice for the

1 sale of property for taxes, and shall, between 9:00 a.m. and
2 4:00 p.m., or later at the collector's discretion, proceed to
3 offer for sale, separately and in consecutive order, all
4 property in the list on which the taxes, special assessments,
5 interest or costs have not been paid. However, in any county
6 with 3,000,000 or more inhabitants, the offer for sale shall
7 be made between 8:00 a.m. and 8:00 p.m. The collector's office
8 shall be kept open during all hours in which the sale is in
9 progress. The sale shall be continued from day to day, until
10 all property in the delinquent list has been offered for sale.
11 However, any city, village or incorporated town interested in
12 the collection of any tax or special assessment, may, in
13 default of bidders, withdraw from collection the special
14 assessment levied against any property by the corporate
15 authorities of the city, village or incorporated town. In case
16 of a withdrawal, there shall be no sale of that property on
17 account of the delinquent special assessment thereon.

18 (b) Until January 1, 2013, in every sale of property
19 pursuant to the provisions of this Code, the collector may
20 employ any automated means that the collector deems
21 appropriate. Beginning on January 1, 2013, either (i) the
22 collector shall employ an automated bidding system that is
23 programmed to accept the lowest redemption price bid by an
24 eligible tax purchaser, subject to the penalty percentage
25 limitation set forth in Section 21-215, or (ii) all tax sales
26 shall be digitally recorded with video and audio. All bidders

1 are required to personally attend the sale and, if automated
2 means are used, all hardware and software used with respect to
3 those automated means must be certified by the Department and
4 re-certified by the Department every 5 years. If the tax sales
5 are digitally recorded and no automated bidding system is
6 used, then the recordings shall be maintained by the collector
7 for a period of at least 3 years from the date of the tax sale.
8 The changes made by this amendatory Act of the 94th General
9 Assembly are declarative of existing law.

10 (b-5) For any annual tax sale conducted on or after the
11 effective date of this amendatory Act of the 102nd General
12 Assembly, each county collector in a county with 275,000 or
13 more inhabitants shall adopt a single bidder rule sufficient
14 to prohibit a tax purchaser from registering more than one
15 related bidding entity at the tax sale. The corporate
16 authorities in any county with less than 275,000 inhabitants
17 may, by ordinance, allow the county collector of that county
18 to adopt such a single bidder rule. In any county that has
19 adopted a single bidder rule under this subsection (b-5), the
20 county treasurer shall include a representation and warranty
21 form in each registration package attesting to compliance with
22 the single bidder rule, except that the county may, by
23 ordinance, opt out of this representation and warranty form
24 requirement. A single bidder rule under this subsection may be
25 in the following form:

26 (1) A registered tax buying entity (principal) may

1 only have one registered buyer at the tax sale and may not
2 have a related bidding entity directly or indirectly
3 register as a buyer or participate in the tax sale. A
4 registered tax buying entity may not engage in any
5 multiple bidding strategy for the purpose of having more
6 than one related bidding entity submit bids at the tax
7 sale.

8 (2) A related bidding entity is defined as any
9 individual, corporation, partnership, joint venture,
10 limited liability company, business organization, or other
11 entity that has a shareholder, partner, principal,
12 officer, general partner, or other person or entity having
13 (i) an ownership interest in a bidding entity in common
14 with any other registered participant in the tax sale or
15 (ii) a common guarantor in connection with a source of
16 financing with any other registered participant in the tax
17 sale. The determination of whether registered entities are
18 related so as to prohibit those entities from submitting
19 duplicate bids in violation of the single bidder rule is
20 at the sole and exclusive discretion of the county
21 treasurer or his or her designated representatives.

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

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

25 (35 ILCS 200/21-260)

1 Sec. 21-260. Collector's scavenger sale. Upon the county
2 collector's application under Section 21-145, to be known as
3 the Scavenger Sale Application, the Court shall enter judgment
4 for the general taxes, special taxes, special assessments,
5 interest, penalties and costs as are included in the
6 advertisement and appear to be due thereon after allowing an
7 opportunity to object and a hearing upon the objections as
8 provided in Section 21-175, and order those properties sold by
9 the County Collector at public sale, or by electronic
10 automated sale if the collector chooses to conduct an
11 electronic automated sale pursuant to Sec. 21-261, to the
12 highest bidder for cash, notwithstanding the bid may be less
13 than the full amount of taxes, special taxes, special
14 assessments, interest, penalties and costs for which judgment
15 has been entered.

16 (a) Conducting the sale - Bidding. All properties shall be
17 offered for sale in consecutive order as they appear in the
18 delinquent list. The minimum bid for any property shall be
19 \$250 or one-half of the tax if the total liability is less than
20 \$500. For in-person scavenger sales, the ~~The~~ successful bidder
21 shall ~~immediately~~ pay the amount of minimum bid to the County
22 Collector by the end of the business day on which the bid was
23 placed. That amount shall be paid in cash, by certified or
24 cashier's check, by money order, or, if the successful bidder
25 is a governmental unit, by a check issued by that governmental
26 unit. For electronic automated scavenger sales, the successful

1 bidder shall pay the minimum bid amount by the close of the
2 business day on which the bid was placed. That amount shall be
3 paid online via ACH debit or by the electronic payment method
4 required by the county collector. For in-person scavenger
5 sales, if ~~if~~ the bid exceeds the minimum bid, the successful
6 bidder shall pay the balance of the bid to the county collector
7 in cash, by certified or cashier's check, by money order, or,
8 if the successful bidder is a governmental unit, by a check
9 issued by that governmental unit by the close of the next
10 business day. For electronic automated scavenger sales, the
11 successful bidder shall pay, by the close of the next business
12 day, the balance of the bid online via ACH debit or by the
13 electronic payment method required by the county collector. If
14 the minimum bid is not paid at the time of sale or if the
15 balance is not paid by the close of the next business day, then
16 the sale is void and the minimum bid, if paid, is forfeited to
17 the county general fund. In that event, the property shall be
18 reoffered for sale within 30 days of the last offering of
19 property in regular order. The collector shall make available
20 to the public a list of all properties to be included in any
21 reoffering due to the voiding of the original sale. The
22 collector is not required to serve or publish any other notice
23 of the reoffering of those properties. In the event that any of
24 the properties are not sold upon reoffering, or are sold for
25 less than the amount of the original voided sale, the original
26 bidder who failed to pay the bid amount shall remain liable for

1 the unpaid balance of the bid in an action under Section
2 21-240. Liability shall not be reduced where the bidder upon
3 reoffering also fails to pay the bid amount, and in that event
4 both bidders shall remain liable for the unpaid balance of
5 their respective bids. A sale of properties under this Section
6 shall not be final until confirmed by the court.

7 (b) Confirmation of sales. The county collector shall file
8 his or her report of sale in the court within 30 days of the
9 date of sale of each property. No notice of the county
10 collector's application to confirm the sales shall be required
11 except as prescribed by rule of the court. Upon confirmation,
12 except in cases where the sale becomes void under Section
13 22-85, or in cases where the order of confirmation is vacated
14 by the court, a sale under this Section shall extinguish the in
15 rem lien of the general taxes, special taxes and special
16 assessments for which judgment has been entered and a
17 redemption shall not revive the lien. Confirmation of the sale
18 shall in no event affect the owner's personal liability to pay
19 the taxes, interest and penalties as provided in this Code or
20 prevent institution of a proceeding under Section 21-440 to
21 collect any amount that may remain due after the sale.

22 (c) Issuance of tax sale certificates. Upon confirmation
23 of the sale the County Clerk and the County Collector shall
24 issue to the purchaser a certificate of purchase in the form
25 prescribed by Section 21-250 as near as may be. A certificate
26 of purchase shall not be issued to any person who is ineligible

1 to bid at the sale or to receive a certificate of purchase
2 under Section 21-265.

3 (d) Scavenger Tax Judgment, Sale and Redemption Record -
4 Sale of parcels not sold. The county collector shall prepare a
5 Scavenger Tax Judgment, Sale and Redemption Record. The county
6 clerk shall write or stamp on the scavenger tax judgment,
7 sale, forfeiture and redemption record opposite the
8 description of any property offered for sale and not sold, or
9 not confirmed for any reason, the words "offered but not
10 sold". The properties which are offered for sale under this
11 Section and not sold or not confirmed shall be offered for sale
12 annually thereafter in the manner provided in this Section
13 until sold, except in the case of mineral rights, which after
14 10 consecutive years of being offered for sale under this
15 Section and not sold or confirmed shall no longer be required
16 to be offered for sale. At any time between annual sales the
17 County Collector may advertise for sale any properties subject
18 to sale under judgments for sale previously entered under this
19 Section and not executed for any reason. The advertisement and
20 sale shall be regulated by the provisions of this Code as far
21 as applicable.

22 (e) Proceeding to tax deed. The owner of the certificate
23 of purchase shall give notice as required by Sections 22-5
24 through 22-30, and may extend the period of redemption as
25 provided by Section 21-385. At any time within 6 months prior
26 to expiration of the period of redemption from a sale under

1 this Code, the owner of a certificate of purchase may file a
2 petition and may obtain a tax deed under Sections 22-30
3 through 22-55. All proceedings for the issuance of a tax deed
4 and all tax deeds for properties sold under this Section shall
5 be subject to Sections 22-30 through 22-55. Deeds issued under
6 this Section are subject to Section 22-70. This Section shall
7 be liberally construed so that the deeds provided for in this
8 Section convey merchantable title.

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

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

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

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

25 (4) If redeemed between 12 and 18 months from the date
26 of the sale, 36% of the amount for which the property was

1 sold;

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

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

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

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

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

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

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

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

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

8 The person redeeming shall not be required to pay any
9 interest on any part of the amount for which the property was
10 sold that exceeds the full amount of delinquent taxes, special
11 assessments, penalties, interest, and costs included in the
12 judgment and order of sale.

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

1 apply the excess amount to the cost of redemption.

2 (g) Bidding by county or other taxing districts. Any
3 taxing district may bid at a scavenger sale. The county board
4 of the county in which properties offered for sale under this
5 Section are located may bid as trustee for all taxing
6 districts having an interest in the taxes for the nonpayment
7 of which the parcels are offered. The County shall apply on the
8 bid the unpaid taxes due upon the property and no cash need be
9 paid. The County or other taxing district acquiring a tax sale
10 certificate shall take all steps necessary to acquire title to
11 the property and may manage and operate the property so
12 acquired.

13 When a county, or other taxing district within the county,
14 is a petitioner for a tax deed, no filing fee shall be required
15 on the petition. The county as a tax creditor and as trustee
16 for other tax creditors, or other taxing district within the
17 county shall not be required to allege and prove that all taxes
18 and special assessments which become due and payable after the
19 sale to the county have been paid. The county shall not be
20 required to pay the subsequently accruing taxes or special
21 assessments at any time. Upon the written request of the
22 county board or its designee, the county collector shall not
23 offer the property for sale at any tax sale subsequent to the
24 sale of the property to the county under this Section. The lien
25 of taxes and special assessments which become due and payable
26 after a sale to a county shall merge in the fee title of the

1 county, or other taxing district, on the issuance of a deed.
2 The County may sell the properties so acquired, or the
3 certificate of purchase thereto, and the proceeds of the sale
4 shall be distributed to the taxing districts in proportion to
5 their respective interests therein. The presiding officer of
6 the county board, with the advice and consent of the County
7 Board, may appoint some officer or person to attend scavenger
8 sales and bid on its behalf.

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

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

1 of this amendatory Act of the 95th General Assembly.

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

3 (35 ILCS 200/21-261 new)

4 Sec. 21-261. Scavenger sale automation. Beginning in
5 calendar year 2021, for every scavenger sale held pursuant to
6 Section 21-260 of this Code, the county collector may employ
7 any electronic automated means that the collector deems
8 appropriate, provided that any electronic automated bidding
9 system so used shall be programmed to accept the highest cash
10 bid made by an eligible tax purchaser. If the county collector
11 conducts the scavenger sale using an electronic automated
12 bidding system, no personal attendance by bidders will be
13 required at the scavenger sale. If automated means are used,
14 all hardware and software used with respect to those automated
15 means must be certified by the Department and re-certified by
16 the Department every 5 years.

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

19 (65 ILCS 95/4.3 new)

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

21 (a) Notwithstanding any other provision of law, the
22 governing commission of a home equity assurance program that
23 levied at least \$1,000,000 in property taxes in levy year 2019

1 or 2020 may not levy any property tax in levy year 2021.

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

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.".