



Rep. Michael J. Zalewski

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10200SB0508ham005

LRB102 04495 HLH 27392 a

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 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

1 of increase approved by voters under Section 18-205.

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

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

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

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

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

1 township assumes the rights, powers, duties, assets, property,
2 liabilities, obligations, and responsibilities of a road
3 district abolished under the provisions of Section 6-133 of
4 the Illinois Highway Code.

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

1 other sources for payment are insufficient to make those
2 payments; (f) made for payments under a building commission
3 lease when the lease payments are for the retirement of bonds
4 issued by the commission before March 1, 1995 to pay for the
5 building project; (g) made for payments due under installment
6 contracts entered into before March 1, 1995; (h) made for
7 payments of principal and interest on bonds issued under the
8 Metropolitan Water Reclamation District Act to finance
9 construction projects initiated before October 1, 1991; (h-4)
10 made for stormwater management purposes by the Metropolitan
11 Water Reclamation District of Greater Chicago under Section 12
12 of the Metropolitan Water Reclamation District Act; (i) made
13 for payments of principal and interest on limited bonds, as
14 defined in Section 3 of the Local Government Debt Reform Act,
15 in an amount not to exceed the debt service extension base less
16 the amount in items (b), (c), and (e) of this definition for
17 non-referendum obligations, except obligations initially
18 issued pursuant to referendum and bonds described in
19 subsection (h) of this definition; (j) made for payments of
20 principal and interest on bonds issued under Section 15 of the
21 Local Government Debt Reform Act; (k) made for payments of
22 principal and interest on bonds authorized by Public Act
23 88-503 and issued under Section 20a of the Chicago Park
24 District Act for aquarium or museum projects; (l) made for
25 payments of principal and interest on bonds authorized by
26 Public Act 87-1191 or 93-601 and (i) issued pursuant to

1 Section 21.2 of the Cook County Forest Preserve District Act,
2 (ii) issued under Section 42 of the Cook County Forest
3 Preserve District Act for zoological park projects, or (iii)
4 issued under Section 44.1 of the Cook County Forest Preserve
5 District Act for botanical gardens projects; (m) made pursuant
6 to Section 34-53.5 of the School Code, whether levied annually
7 or not; (n) made to fund expenses of providing joint
8 recreational programs for persons with disabilities under
9 Section 5-8 of the Park District Code or Section 11-95-14 of
10 the Illinois Municipal Code; (o) made by the Chicago Park
11 District for recreational programs for persons with
12 disabilities under subsection (c) of Section 7.06 of the
13 Chicago Park District Act; (p) made for contributions to a
14 firefighter's pension fund created under Article 4 of the
15 Illinois Pension Code, to the extent of the amount certified
16 under item (5) of Section 4-134 of the Illinois Pension Code;
17 (q) made by Ford Heights School District 169 under Section
18 17-9.02 of the School Code; and (r) made for the purpose of
19 making employer contributions to the Public School Teachers'
20 Pension and Retirement Fund of Chicago under Section 34-53 of
21 the School Code.

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

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

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

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

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

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

1 contracts entered into before March 1, 1996 (but not including
2 any amendments to such a contract taking effect on or after
3 that date); (k) made to fund expenses of providing joint
4 recreational programs for persons with disabilities under
5 Section 5-8 of the Park District Code or Section 11-95-14 of
6 the Illinois Municipal Code; and (l) made for contributions to
7 a 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 "Debt service extension base" means an amount equal to
11 that portion of the extension for a taxing district for the
12 1994 levy year, or for those taxing districts subject to this
13 Law in accordance with Section 18-213, except for those
14 subject to paragraph (2) of subsection (e) of Section 18-213,
15 for the levy year in which the referendum making this Law
16 applicable to the taxing district is held, or for those taxing
17 districts subject to this Law in accordance with paragraph (2)
18 of subsection (e) of Section 18-213 for the 1996 levy year,
19 constituting an extension for payment of principal and
20 interest on bonds issued by the taxing district without
21 referendum, but not including excluded non-referendum bonds.
22 For park districts (i) that were first subject to this Law in
23 1991 or 1995 and (ii) whose extension for the 1994 levy year
24 for the payment of principal and interest on bonds issued by
25 the park district without referendum (but not including
26 excluded non-referendum bonds) was less than 51% of the amount

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

25 "Special purpose extensions" include, but are not limited
26 to, extensions for levies made on an annual basis for

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

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

26 Notwithstanding any other provision of law, for levy year

1 2012, the aggregate extension base for West Northfield School
2 District No. 31 in Cook County shall be \$12,654,592.

3 Notwithstanding any other provision of law, for levy year
4 2022, the aggregate extension base of a home equity assurance
5 program that levied at least \$1,000,000 in property taxes in
6 levy year 2019 or 2020 under the Home Equity Assurance Act
7 shall be the amount that the program's aggregate extension
8 base for levy year 2021 would have been if the program had
9 levied a property tax for levy year 2021.

10 "Levy year" has the same meaning as "year" under Section
11 1-155.

12 "New property" means (i) the assessed value, after final
13 board of review or board of appeals action, of new
14 improvements or additions to existing improvements on any
15 parcel of real property that increase the assessed value of
16 that real property during the levy year multiplied by the
17 equalization factor issued by the Department under Section
18 17-30, (ii) the assessed value, after final board of review or
19 board of appeals action, of real property not exempt from real
20 estate taxation, which real property was exempt from real
21 estate taxation for any portion of the immediately preceding
22 levy year, multiplied by the equalization factor issued by the
23 Department under Section 17-30, including the assessed value,
24 upon final stabilization of occupancy after new construction
25 is complete, of any real property located within the
26 boundaries of an otherwise or previously exempt military

1 reservation that is intended for residential use and owned by
2 or leased to a private corporation or other entity, (iii) in
3 counties that classify in accordance with Section 4 of Article
4 IX of the Illinois Constitution, an incentive property's
5 additional assessed value resulting from a scheduled increase
6 in the level of assessment as applied to the first year final
7 board of review market value, and (iv) any increase in
8 assessed value due to oil or gas production from an oil or gas
9 well required to be permitted under the Hydraulic Fracturing
10 Regulatory Act that was not produced in or accounted for
11 during the previous levy year. In addition, the county clerk
12 in a county containing a population of 3,000,000 or more shall
13 include in the 1997 recovered tax increment value for any
14 school district, any recovered tax increment value that was
15 applicable to the 1995 tax year calculations.

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

20 "Recovered tax increment value" means, except as otherwise
21 provided in this paragraph, the amount of the current year's
22 equalized assessed value, in the first year after a
23 municipality terminates the designation of an area as a
24 redevelopment project area previously established under the
25 Tax Increment Allocation Redevelopment ~~Development~~ Act in the
26 Illinois Municipal Code, previously established under the

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

1 Allocation Redevelopment ~~Development~~ Act in the Illinois
2 Municipal Code, the Industrial Jobs Recovery Law in the
3 Illinois Municipal Code, or the Economic Development Area Tax
4 Increment Allocation Act, "recovered tax increment value"
5 means the amount of the current year's equalized assessed
6 value of each taxable lot, block, tract, or parcel of real
7 property removed from the redevelopment project area over and
8 above the initial equalized assessed value of that real
9 property before removal from the redevelopment project area.

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

1 limiting rate shall be increased by the amount of the new rate
2 or shall be reduced by the amount of the rate decrease, as the
3 case may be, or (ii) in the case of a limiting rate increase,
4 the limiting rate shall be equal to the rate set forth in the
5 proposition approved by the voters for each of the years
6 specified in the proposition, after which the limiting rate of
7 the taxing district shall be calculated as otherwise provided.
8 In the case of a taxing district that obtained referendum
9 approval for an increased limiting rate on March 20, 2012, the
10 limiting rate for tax year 2012 shall be the rate that
11 generates the approximate total amount of taxes extendable for
12 that tax year, as set forth in the proposition approved by the
13 voters; this rate shall be the final rate applied by the county
14 clerk for the aggregate of all capped funds of the district for
15 tax year 2012.

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

18 (35 ILCS 200/18-233 new)

19 Sec. 18-233. Adjustments for certificates of error,
20 certain court orders, or final administrative decisions of the
21 Property Tax Appeal Board. Beginning in levy year 2021, a
22 taxing district levy shall be increased by a prior year
23 adjustment whenever an assessment decrease due to the issuance
24 of a certificate of error, a court order issued pursuant to an
25 assessment valuation complaint under Section 23-15, or a final

1 administrative decision of the Property Tax Appeal Board
2 results in a refund from the taxing district of a portion of
3 the property tax revenue distributed to the taxing district.
4 On or before November 15 of each year, the county treasurer
5 shall certify the aggregate refunds paid by a taxing district
6 during such 12-month period for purposes of this Section. For
7 purposes of the Property Tax Extension Limitation Law, the
8 taxing district's most recent aggregate extension base shall
9 not include the prior year adjustment authorized under this
10 Section.

11 (35 ILCS 200/21-145)

12 Sec. 21-145. Scavenger sale. At the same time the County
13 Collector annually publishes the collector's annual sale
14 advertisement under Sections 21-110, 21-115 and 21-120, it is
15 mandatory for the collector in counties with 3,000,000 or more
16 inhabitants, and in other counties if the county board so
17 orders by resolution, to publish an advertisement giving
18 notice of the intended application for judgment and sale of
19 all properties upon which all or a part of the general taxes
20 for each of 3 or more years are delinquent as of the date of
21 the advertisement. Under no circumstance may a tax year be
22 offered at a scavenger sale prior to the annual tax sale for
23 that tax year (or, for omitted assessments issued pursuant to
24 Section 9-260, the annual tax sale for that omitted
25 assessment's warrant year, as defined herein). In no event may

1 there be more than 2 consecutive years without a sale under
2 this Section, except where a tax sale has been delayed
3 pursuant to Section 21-150 as a result of a statewide COVID-19
4 public health emergency. The term delinquent also includes
5 forfeitures. The County Collector shall include in the
6 advertisement and in the application for judgment and sale
7 under this Section and Section 21-260 the total amount of all
8 general taxes upon those properties which are delinquent as of
9 the date of the advertisement. In lieu of a single annual
10 advertisement and application for judgment and sale under this
11 Section and Section 21-260, the County Collector may, from
12 time to time, beginning on the date of the publication of the
13 annual sale advertisement and before August 1 of the next
14 year, publish separate advertisements and make separate
15 applications on eligible properties described in one or more
16 volumes of the delinquent list. The separate advertisements
17 and applications shall, in the aggregate, include all the
18 properties which otherwise would have been included in the
19 single annual advertisement and application for judgment and
20 sale under this Section. Upon the written request of the
21 taxing district which levied the same, the County Collector
22 shall also include in the advertisement the special taxes and
23 special assessments, together with interest, penalties and
24 costs thereon upon those properties which are delinquent as of
25 the date of the advertisement. The advertisement and
26 application for judgment and sale shall be in the manner

1 prescribed by this Code relating to the annual advertisement
2 and application for judgment and sale of delinquent
3 properties.

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

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

8 (35 ILCS 200/21-150)

9 Sec. 21-150. Time of applying for judgment. Except as
10 otherwise provided in this Section or by ordinance or
11 resolution enacted under subsection (c) of Section 21-40, in
12 any county with fewer than 3,000,000 inhabitants, all
13 applications for judgment and order of sale for taxes and
14 special assessments on delinquent properties shall be made
15 within 90 days after the second installment due date. In Cook
16 County, all applications for judgment and order of sale for
17 taxes and special assessments on delinquent properties shall
18 be made (i) by July 1, 2011 for tax year 2009, (ii) by July 1,
19 2012 for tax year 2010, (iii) by July 1, 2013 for tax year
20 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,
21 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,
22 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of
23 the next calendar year after the second installment due date
24 for tax year 2016 and 2017, and (ix) within 365 days of the
25 second installment due date for each tax year thereafter.

1 Notwithstanding these dates, in Cook County, the application
2 for judgment and order of sale for the 2018 annual tax sale
3 that would normally be held in calendar year 2020 shall not be
4 filed earlier than the first day of the first month during
5 which there is no longer a statewide COVID-19 public health
6 emergency, as evidenced by an effective disaster declaration
7 of the Governor covering all counties in the State, except
8 that in no event may this application for judgment and order of
9 sale be filed later than October 1, 2021. When a tax sale is
10 delayed because of a statewide COVID-19 public health
11 emergency, no subsequent annual tax sale may begin earlier
12 than 180 days after the last day of the prior delayed tax sale,
13 and no scavenger tax sale may begin earlier than 90 days after
14 the last day of the prior delayed tax sale. In those counties
15 which have adopted an ordinance under Section 21-40, the
16 application for judgment and order of sale for delinquent
17 taxes shall be made in December. In the 10 years next following
18 the completion of a general reassessment of property in any
19 county with 3,000,000 or more inhabitants, made under an order
20 of the Department, applications for judgment and order of sale
21 shall be made as soon as may be and on the day specified in the
22 advertisement required by Section 21-110 and 21-115. If for
23 any cause the court is not held on the day specified, the cause
24 shall stand continued, and it shall be unnecessary to
25 re-advertise the list or notice.

26 Within 30 days after the day specified for the application

1 for judgment the court shall hear and determine the matter. If
2 judgment is rendered, the sale shall begin on the date within 5
3 business days specified in the notice as provided in Section
4 21-115. If the collector is prevented from advertising and
5 obtaining judgment within the time periods specified by this
6 Section, the collector may obtain judgment at any time
7 thereafter; but if the failure arises by the county
8 collector's not complying with any of the requirements of this
9 Code, he or she shall be held on his or her official bond for
10 the full amount of all taxes and special assessments charged
11 against him or her. Any failure on the part of the county
12 collector shall not be allowed as a valid objection to the
13 collection of any tax or assessment, or to entry of a judgment
14 against any delinquent properties included in the application
15 of the county collector.

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

17 (35 ILCS 200/21-205)

18 Sec. 21-205. Tax sale procedures.

19 (a) The collector, in person or by deputy, shall attend,
20 on the day and in the place specified in the notice for the
21 sale of property for taxes, and shall, between 9:00 a.m. and
22 4:00 p.m., or later at the collector's discretion, proceed to
23 offer for sale, separately and in consecutive order, all
24 property in the list on which the taxes, special assessments,
25 interest or costs have not been paid. However, in any county

1 with 3,000,000 or more inhabitants, the offer for sale shall
2 be made between 8:00 a.m. and 8:00 p.m. The collector's office
3 shall be kept open during all hours in which the sale is in
4 progress. The sale shall be continued from day to day, until
5 all property in the delinquent list has been offered for sale.
6 However, any city, village or incorporated town interested in
7 the collection of any tax or special assessment, may, in
8 default of bidders, withdraw from collection the special
9 assessment levied against any property by the corporate
10 authorities of the city, village or incorporated town. In case
11 of a withdrawal, there shall be no sale of that property on
12 account of the delinquent special assessment thereon.

13 (b) Until January 1, 2013, in every sale of property
14 pursuant to the provisions of this Code, the collector may
15 employ any automated means that the collector deems
16 appropriate. Beginning on January 1, 2013, either (i) the
17 collector shall employ an automated bidding system that is
18 programmed to accept the lowest redemption price bid by an
19 eligible tax purchaser, subject to the penalty percentage
20 limitation set forth in Section 21-215, or (ii) all tax sales
21 shall be digitally recorded with video and audio. All bidders
22 are required to personally attend the sale and, if automated
23 means are used, all hardware and software used with respect to
24 those automated means must be certified by the Department and
25 re-certified by the Department every 5 years. If the tax sales
26 are digitally recorded and no automated bidding system is

1 used, then the recordings shall be maintained by the collector
2 for a period of at least 3 years from the date of the tax sale.
3 The changes made by this amendatory Act of the 94th General
4 Assembly are declarative of existing law.

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

21 (1) A registered tax buying entity (principal) may
22 only have one registered buyer at the tax sale and may not
23 have a related bidding entity directly or indirectly
24 register as a buyer or participate in the tax sale. A
25 registered tax buying entity may not engage in any
26 multiple bidding strategy for the purpose of having more

1 than one related bidding entity submit bids at the tax
2 sale.

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

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

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

20 (35 ILCS 200/21-260)

21 Sec. 21-260. Collector's scavenger sale. Upon the county
22 collector's application under Section 21-145, to be known as
23 the Scavenger Sale Application, the Court shall enter judgment
24 for the general taxes, special taxes, special assessments,
25 interest, penalties and costs as are included in the

1 advertisement and appear to be due thereon after allowing an
2 opportunity to object and a hearing upon the objections as
3 provided in Section 21-175, and order those properties sold by
4 the County Collector at public sale, or by electronic
5 automated sale if the collector chooses to conduct an
6 electronic automated sale pursuant to Sec. 21-261, to the
7 highest bidder for cash, notwithstanding the bid may be less
8 than the full amount of taxes, special taxes, special
9 assessments, interest, penalties and costs for which judgment
10 has been entered.

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

1 bidder shall pay the balance of the bid to the county collector
2 in cash, by certified or cashier's check, by money order, or,
3 if the successful bidder is a governmental unit, by a check
4 issued by that governmental unit by the close of the next
5 business day. For electronic automated scavenger sales, the
6 successful bidder shall pay, by the close of the next business
7 day, the balance of the bid online via ACH debit or by the
8 electronic payment method required by the county collector. If
9 the minimum bid is not paid at the time of sale or if the
10 balance is not paid by the close of the next business day, then
11 the sale is void and the minimum bid, if paid, is forfeited to
12 the county general fund. In that event, the property shall be
13 reoffered for sale within 30 days of the last offering of
14 property in regular order. The collector shall make available
15 to the public a list of all properties to be included in any
16 reoffering due to the voiding of the original sale. The
17 collector is not required to serve or publish any other notice
18 of the reoffering of those properties. In the event that any of
19 the properties are not sold upon reoffering, or are sold for
20 less than the amount of the original voided sale, the original
21 bidder who failed to pay the bid amount shall remain liable for
22 the unpaid balance of the bid in an action under Section
23 21-240. Liability shall not be reduced where the bidder upon
24 reoffering also fails to pay the bid amount, and in that event
25 both bidders shall remain liable for the unpaid balance of
26 their respective bids. A sale of properties under this Section

1 shall not be final until confirmed by the court.

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

17 (c) Issuance of tax sale certificates. Upon confirmation
18 of the sale the County Clerk and the County Collector shall
19 issue to the purchaser a certificate of purchase in the form
20 prescribed by Section 21-250 as near as may be. A certificate
21 of purchase shall not be issued to any person who is ineligible
22 to bid at the sale or to receive a certificate of purchase
23 under Section 21-265.

24 (d) Scavenger Tax Judgment, Sale and Redemption Record -
25 Sale of parcels not sold. The county collector shall prepare a
26 Scavenger Tax Judgment, Sale and Redemption Record. The county

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

17 (e) Proceeding to tax deed. The owner of the certificate
18 of purchase shall give notice as required by Sections 22-5
19 through 22-30, and may extend the period of redemption as
20 provided by Section 21-385. At any time within 6 months prior
21 to expiration of the period of redemption from a sale under
22 this Code, the owner of a certificate of purchase may file a
23 petition and may obtain a tax deed under Sections 22-30
24 through 22-55. All proceedings for the issuance of a tax deed
25 and all tax deeds for properties sold under this Section shall
26 be subject to Sections 22-30 through 22-55. Deeds issued under

1 this Section are subject to Section 22-70. This Section shall
2 be liberally construed so that the deeds provided for in this
3 Section convey merchantable title.

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

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

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

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

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

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

26 (6) If redeemed after 24 months from the date of sale,

1 the 48% herein provided together with interest at 6% per
2 year thereafter.

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

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

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

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

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

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

25 (6) If redeemed after 24 months from the date of sale,
26 the 48% provided for the 24 months together with interest

1 at 6% per annum thereafter on the amount of taxes, special
2 assessments, penalties, interest, and costs due.

3 The person redeeming shall not be required to pay any
4 interest on any part of the amount for which the property was
5 sold that exceeds the full amount of delinquent taxes, special
6 assessments, penalties, interest, and costs included in the
7 judgment and order of sale.

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

23 (g) Bidding by county or other taxing districts. Any
24 taxing district may bid at a scavenger sale. The county board
25 of the county in which properties offered for sale under this
26 Section are located may bid as trustee for all taxing

1 districts having an interest in the taxes for the nonpayment
2 of which the parcels are offered. The County shall apply on the
3 bid the unpaid taxes due upon the property and no cash need be
4 paid. The County or other taxing district acquiring a tax sale
5 certificate shall take all steps necessary to acquire title to
6 the property and may manage and operate the property so
7 acquired.

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

1 the county board, with the advice and consent of the County
2 Board, may appoint some officer or person to attend scavenger
3 sales and bid on its behalf.

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

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

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

24 (35 ILCS 200/21-261 new)

25 Sec. 21-261. Scavenger sale automation. Beginning in

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

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

15 (65 ILCS 95/4.3 new)

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

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

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

22 Section 99. Effective date. This Act takes effect upon
23 becoming law."