



Rep. Michael J. Zalewski

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10200SB3097ham001

LRB102 20576 HLH 37606 a

1 AMENDMENT TO SENATE BILL 3097

2 AMENDMENT NO. _____. Amend Senate Bill 3097 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 21-260, 22-10, and 22-25 as follows:

6 (35 ILCS 200/21-260)

7 Sec. 21-260. Collector's scavenger sale. Upon the county
8 collector's application under Section 21-145, to be known as
9 the Scavenger Sale Application, the Court shall enter judgment
10 for the general taxes, special taxes, special assessments,
11 interest, penalties and costs as are included in the
12 advertisement and appear to be due thereon after allowing an
13 opportunity to object and a hearing upon the objections as
14 provided in Section 21-175, and order those properties sold by
15 the County Collector at public sale, or by electronic
16 automated sale if the collector chooses to conduct an

1 electronic automated sale pursuant to Section 21-261, to the
2 highest bidder for cash, notwithstanding the bid may be less
3 than the full amount of taxes, special taxes, special
4 assessments, interest, penalties and costs for which judgment
5 has been entered.

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

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

24 (b) Confirmation of sales. The county collector shall file
25 his or her report of sale in the court within 30 days of the
26 date of sale of each property. No notice of the county

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

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

20 (d) Scavenger Tax Judgment, Sale and Redemption Record;
21 sale Record — Sale of parcels not sold. The county collector
22 shall prepare a Scavenger Tax Judgment, Sale and Redemption
23 Record. The county clerk shall write or stamp on the scavenger
24 tax judgment, sale, forfeiture and redemption record opposite
25 the description of any property offered for sale and not sold,
26 or not confirmed for any reason, the words "offered but not

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

13 (e) Proceeding to tax deed. The owner of the certificate
14 of purchase shall give notice as required by Sections 22-5
15 through 22-30, and may extend the period of redemption as
16 provided by Section 21-385. At any time within 6 months prior
17 to expiration of the period of redemption from a sale under
18 this Code, the owner of a certificate of purchase may file a
19 petition and may obtain a tax deed under Sections 22-30
20 through 22-55. ~~Within 30 days from filing of the petition, the~~
21 ~~owner of a certificate must file with the county clerk the~~
22 ~~names and addresses of the owners of the property and those~~
23 ~~persons entitled to service of notice at their last known~~
24 ~~addresses. The clerk shall mail notice within 30 days from the~~
25 ~~date of the filing of addresses with the clerk. All~~
26 proceedings for the issuance of a tax deed and all tax deeds

1 for properties sold under this Section shall be subject to
2 Sections 22-30 through 22-55. Deeds issued under this Section
3 are subject to Section 22-70. This Section shall be liberally
4 construed so that the deeds provided for in this Section
5 convey merchantable title.

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

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

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

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

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

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

1 sold;

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

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

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

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

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

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

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

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

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

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

25 (g) Bidding by county or other taxing districts. Any
26 taxing district may bid at a scavenger sale. The county board

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

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

1 shall be distributed to the taxing districts in proportion to
2 their respective interests therein. The presiding officer of
3 the county board, with the advice and consent of the County
4 Board, may appoint some officer or person to attend scavenger
5 sales and bid on its behalf.

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

21 (i) The changes to this Section made by Public Act 95-477
22 ~~this amendatory Act of the 95th General Assembly~~ apply only to
23 matters in which a petition for tax deed is filed on or after
24 June 1, 2008 (the effective date of Public Act 95-477) ~~this~~
25 ~~amendatory Act of the 95th General Assembly~~.

26 (j) The changes to this Section made by this amendatory

1 Act of the 102nd General Assembly apply to matters in which a
 2 petition for tax deed is filed on or after the effective date
 3 of this amendatory Act of the 102nd General Assembly. Failure
 4 of any party or any public official to comply with the changes
 5 made to this Section by Public Act 102-528 does not invalidate
 6 any tax deed issued prior to the effective date of this
 7 amendatory Act of the 102nd General Assembly.

8 (Source: P.A. 102-519, eff. 8-20-21; 102-528, eff. 1-1-22;
 9 revised 10-18-21.)

10 (35 ILCS 200/22-10)

11 Sec. 22-10. Notice of expiration of period of redemption.
 12 A purchaser or assignee shall not be entitled to a tax deed to
 13 the property sold unless, not less than 3 months nor more than
 14 6 months prior to the expiration of the period of redemption,
 15 he or she gives notice of the sale and the date of expiration
 16 of the period of redemption to the owners, occupants, and
 17 parties interested in the property, including any mortgagee of
 18 record, as provided below. ~~The clerk must mail notice in~~
 19 ~~accordance with provisions of subsection (c) of Section~~
 20 ~~21-260.~~

21 The Notice to be given to the parties shall be in at least
 22 10 point type in the following form completely filled in:

23 TAX DEED NO. FILED

24 TAKE NOTICE

25 County of

1 Date Premises Sold

2 Certificate No.....

3 Sold for General Taxes of (year)

4 Sold for Special Assessment of (Municipality)

5 and special assessment number.....

6 Warrant No. Inst. No.

7 THIS PROPERTY HAS BEEN SOLD FOR

8 DELINQUENT TAXES

9 Property located at.....

10 Legal Description or Property Index No.

11

12

13 This notice is to advise you that the above property has

14 been sold for delinquent taxes and that the period of

15 redemption from the sale will expire on

16

17 The amount to redeem is subject to increase at 6 month

18 intervals from the date of sale and may be further increased if

19 the purchaser at the tax sale or his or her assignee pays any

20 subsequently accruing taxes or special assessments to redeem

21 the property from subsequent forfeitures or tax sales. Check

22 with the county clerk as to the exact amount you owe before

23 redeeming.

24 This notice is also to advise you that a petition has been

25 filed for a tax deed which will transfer title and the right to

26 possession of this property if redemption is not made on or

1 before

2 This matter is set for hearing in the Circuit Court of this
3 county in, Illinois on

4 You may be present at this hearing but your right to redeem
5 will already have expired at that time.

6 YOU ARE URGED TO REDEEM IMMEDIATELY
7 TO PREVENT LOSS OF PROPERTY

8 Redemption can be made at any time on or before by
9 applying to the County Clerk of, County, Illinois at the
10 Office of the County Clerk in, Illinois.

11 For further information contact the County Clerk

12 ADDRESS:.....

13 TELEPHONE:.....

14

15 Purchaser or Assignee.

16 Dated (insert date).

17 In counties with 3,000,000 or more inhabitants, the notice
18 shall also state the address, room number and time at which the
19 matter is set for hearing.

20 The changes to this Section made by Public Act 97-557 ~~this~~
21 ~~amendatory Act of the 97th General Assembly~~ apply only to
22 matters in which a petition for tax deed is filed on or after
23 July 1, 2012 (the effective date of Public Act 97-557) ~~this~~
24 ~~amendatory Act of the 97th General Assembly~~.

1 The changes to this Section made by this amendatory Act of
2 the 102nd General Assembly apply to matters in which a
3 petition for tax deed is filed on or after the effective date
4 of this amendatory Act of the 102nd General Assembly. Failure
5 of any party or any public official to comply with the changes
6 made to this Section by Public Act 102-528 does not invalidate
7 any tax deed issued prior to the effective date of this
8 amendatory Act of the 102nd General Assembly.

9 (Source: P.A. 102-528, eff. 1-1-22; revised 12-7-21.)

10 (35 ILCS 200/22-25)

11 Sec. 22-25. Mailed notice. In addition to the notice
12 required to be served not less than 3 months nor more than 6
13 months prior to the expiration of the period of redemption,
14 the purchaser or his or her assignee shall prepare and deliver
15 to the clerk of the Circuit Court of the county in which the
16 property is located, not more than 6 months and not less than
17 111 days prior to the expiration of the period of redemption,
18 the notice provided for in this Section, together with the
19 statutory costs for mailing the notice by certified mail,
20 return receipt requested, ~~as provided in subsection (c) of~~
21 ~~Section 21-260.~~ The form of notice to be mailed by the clerk
22 shall be identical in form to that provided by Section 22-10
23 for service upon owners residing upon the property sold,
24 except that it shall bear the signature of the clerk instead of
25 the name of the purchaser or assignee and shall designate the

1 parties to whom it is to be mailed. The clerk may furnish the
2 form. The clerk shall ~~promptly~~ mail the notices delivered to
3 him or her by certified mail, return receipt requested, not
4 less than 3 months prior to the expiration of the period of
5 redemption. The certificate of the clerk that he or she has
6 mailed the notices, together with the return receipts, shall
7 be filed in and made a part of the court record. The notices
8 shall be mailed to the owners of the property at their last
9 known addresses, and to those persons who are entitled to
10 service of notice as occupants.

11 The changes to this Section made by this amendatory Act of
12 the 97th General Assembly shall be construed as being
13 declaratory of existing law and not as a new enactment.

14 The changes to this Section made by this amendatory Act of
15 the 102nd General Assembly apply to matters in which a
16 petition for tax deed is filed on or after the effective date
17 of this amendatory Act of the 102nd General Assembly. Failure
18 of any party or any public official to comply with the changes
19 made to this Section by Public Act 102-528 does not invalidate
20 any tax deed issued prior to the effective date of this
21 amendatory Act of the 102nd General Assembly.

22 (Source: P.A. 102-528, eff. 1-1-22.)

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