

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Sections 1-120, 21-110, 21-115, 21-165, 21-205, 21-225,
6 21-305, 22-5, 22-10, and 22-25 and by adding Section 21-118 as
7 follows:

8 (35 ILCS 200/1-120)

9 Sec. 1-120. Property Index Number or Permanent Index
10 Number; PIN. A number used to identify a parcel of property for
11 assessment and taxation purposes. The index number shall
12 constitute a sufficient description of the property to which it
13 has been assigned, wherever a description is required by this
14 Code. "Property Index Number" and "Permanent Index Number"
15 shall be construed to be interchangeable terms.

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

19 (Source: P.A. 88-455.)

20 (35 ILCS 200/21-110)

21 Sec. 21-110. Published notice of annual application for
22 judgment and sale; delinquent taxes. At any time after all

1 taxes have become delinquent in any year, the Collector shall
2 publish an advertisement, giving notice of the intended
3 application for judgment and sale of the delinquent properties.
4 The advertisement shall include the street address on file with
5 the county collector and PIN number of each delinquent
6 property. Except as provided below, the advertisement shall be
7 in a newspaper published in the township or road district in
8 which the properties are located. If there is no newspaper
9 published in the township or road district, then the notice
10 shall be published in some newspaper in the same county as the
11 township or road district, to be selected by the county
12 collector. When the property is in a city with more than
13 1,000,000 inhabitants, the advertisement may be in any
14 newspaper published in the same county. When the property is in
15 an incorporated town which has superseded a civil township, the
16 advertisement shall be in a newspaper published in the
17 incorporated town or if there is no such newspaper, then in a
18 newspaper published in the county.

19 The provisions of this Section relating to the time when
20 the Collector shall advertise intended application for
21 judgment for sale are subject to modification by the governing
22 authority of a county in accordance with the provisions of
23 subsection (c) of Section 21-40.

24 (Source: P.A. 88-455; 88-518; 89-126, eff. 7-11-95.)

1 Sec. 21-115. Times of publication of notice. The
2 advertisement shall be published once at least 30 ~~10~~ days
3 before the day on which judgment is to be applied for, and
4 shall contain a list of the delinquent properties upon which
5 the taxes or any part thereof remain due and unpaid, the names
6 of owners, if known, the total amount due, and the year or
7 years for which they are due. In counties of less than
8 3,000,000 inhabitants, advertisement shall include notice of
9 the registration requirement for persons bidding at the sale.
10 Properties upon which taxes have been paid in full under
11 protest shall not be included in the list.

12 The collector shall give notice that he or she will apply
13 to the circuit court on a specified day for judgment against
14 the properties for the taxes, and costs, and for an order to
15 sell the properties for the satisfaction of the amount due.

16 The collector shall also give notice of a date within the
17 next 5 business days after the date of application on which all
18 the properties for the sale of which an order is made will be
19 exposed to public sale at a location within the county
20 designated by the county collector, for the amount of taxes,
21 and cost due. The advertisement published according to the
22 provisions of this Section shall be deemed to be sufficient
23 notice of the intended application for judgment and of the sale
24 of properties under the order of the court. Notwithstanding the
25 provisions of this Section and Section 21-110, in the 10 years
26 following the completion of a general reassessment of property

1 in any county with 3,000,000 or more inhabitants, made under an
2 order of the Department, the publication shall be made not
3 sooner than 10 days nor more than 90 days after the date when
4 all unpaid taxes on property have become delinquent.

5 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-426, eff.
6 6-1-96; 89-626, eff. 8-9-96.)

7 (35 ILCS 200/21-118 new)

8 Sec. 21-118. Tax sale; online database. At least 10 days
9 prior to any tax sale authorized under this Article 21, the
10 county collector of a county with a population of 10,000 or
11 more, according to the most recent federal decennial census,
12 shall post on his or her website a list of all properties that
13 are eligible to be sold at the sale. The list shall include the
14 street address on file with the county collector and PIN number
15 assigned to the property.

16 (35 ILCS 200/21-165)

17 Sec. 21-165. Payment of delinquent tax before sale. Any
18 person owning or claiming properties upon which application for
19 judgment is applied for and any lienholder of record may, in
20 person or by agent, pay the taxes, and costs due, or in
21 counties with 3,000,000 or more inhabitants, the taxes, special
22 assessments, interest and costs due, to the county collector at
23 any time on or before the calendar day immediately preceding
24 the day the taxes are sold, and the collector must accept those

1 payments. A home rule unit may not regulate the hours and
2 procedures employed by the county collector in a manner that is
3 inconsistent with this Section. No deadline for the payment of
4 taxes, special assessments, interest, or costs may be imposed
5 by any county, including a home rule unit, if the deadline is
6 inconsistent with this Section. This Section is a limitation
7 under subsection (i) of Section 6 of Article VII of the
8 Illinois Constitution on the concurrent exercise by home rule
9 units of powers and functions exercised by the State. sale.

10 (Source: P.A. 92-267, eff. 1-1-02.)

11 (35 ILCS 200/21-205)

12 Sec. 21-205. Tax sale procedures. The collector, in person
13 or by deputy, shall attend, on the day and in the place
14 specified in the notice for the sale of property for taxes, and
15 shall, between 9:00 a.m. and 4:00 p.m., or later at the
16 collector's discretion, proceed to offer for sale, separately
17 and in consecutive order, all property in the list on which the
18 taxes, special assessments, interest or costs have not been
19 paid. However, in any county with 3,000,000 or more
20 inhabitants, the offer for sale shall be made between 8:00 a.m.
21 and 8:00 p.m. The collector's office shall be kept open during
22 all hours in which the sale is in progress. The sale shall be
23 continued from day to day, until all property in the delinquent
24 list has been offered for sale. However, any city, village or
25 incorporated town interested in the collection of any tax or

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

7 Until January 1, 2013, in ~~in~~ every sale of property
8 pursuant to the provisions of this Code, the collector may
9 employ any automated means that the collector deems
10 appropriate. Beginning on January 1, 2013, in counties with
11 more than 10,000 inhabitants, the collector shall employ an
12 automated bidding system that is programmed to accept the
13 lowest redemption price bid by an eligible tax purchaser,
14 subject to the penalty percentage limitation set forth in
15 Section 21-215. Beginning on January 1, 2013, in counties with
16 10,000 or fewer inhabitants, either (i) the collector shall
17 employ an automated bidding system that is programmed to accept
18 the lowest redemption price bid by an eligible tax purchaser,
19 subject to the penalty percentage limitation set forth in
20 Section 21-215, or (ii) all tax sales shall be videotaped with
21 audio. All, ~~provided that~~ bidders are required to personally
22 attend the sale and, if automated means are used, all hardware
23 and software used with respect to those automated means must be
24 certified by the Department and re-certified by the Department
25 every 5 years. The changes made by this amendatory Act of the
26 94th General Assembly are declarative of existing law.

1 (Source: P.A. 94-922, eff. 1-1-07.)

2 (35 ILCS 200/21-225)

3 Sec. 21-225. Forfeited property. Every property offered at
4 public sale, and not sold for want of bidders, unless it is
5 released from sale by the withdrawal from collection of a
6 special assessment levied thereon, shall be forfeited to the
7 State of Illinois. However, when the court, county clerk and
8 county treasurer certify that the taxes and special assessments
9 not withdrawn from collection on forfeited property equal or
10 exceed the actual value of the property, the county collector
11 shall, on the receipt of such certificate, offer the property
12 for sale to the highest bidder, after first giving 10 days'
13 notice in counties with less than 10,000 inhabitants, according
14 to the most recent federal decennial census, and 30 days'
15 notice in all other counties, in the manner described in
16 Sections 21-110 and 21-115, of the time and place of sale,
17 together with a description of the property to be offered. A
18 certificate of purchase shall be issued to the purchaser at the
19 sale as in other cases provided in this Code. The county
20 collector shall receive credit in the settlement with the
21 taxing bodies for which the tax was levied for the amount not
22 realized by the sale. The amount received from the sale shall
23 be paid by the collector, pro rata, to the taxing bodies
24 entitled to it.

25 (Source: Laws 1965, p. 631; P.A. 88-455.)

1 (35 ILCS 200/21-305)

2 Sec. 21-305. Payments from Indemnity Fund.

3 (a) Any owner of property sold under any provision of this
4 Code who sustains loss or damage by reason of the issuance of a
5 tax deed under Section 21-445 or 22-40 and who is barred or is
6 in any way precluded from bringing an action for the recovery
7 of the property shall have the right to indemnity for the loss
8 or damage sustained, limited as follows:

9 (1) An owner who resided on property that contained 4
10 or less dwelling units on the last day of the period of
11 redemption and who is equitably entitled to compensation
12 for the loss or damage sustained has the right to
13 indemnity. An equitable indemnity award shall be limited to
14 the fair cash value of the property as of the date the tax
15 deed was issued less any mortgages or liens on the
16 property, and the award will not exceed \$99,000. The Court
17 shall liberally construe this equitable entitlement
18 standard to provide compensation wherever, in the
19 discretion of the Court, the equities warrant the action.

20 An owner of a property that contained 4 or less
21 dwelling units who requests an award in excess of \$99,000
22 must prove that the loss of his or her property was not
23 attributable to his or her own fault or negligence before
24 an award in excess of \$99,000 will be granted.

25 (2) An owner who sustains the loss or damage of any

1 property occasioned by reason of the issuance of a tax
2 deed, without fault or negligence of his or her own, has
3 the right to indemnity limited to the fair cash value of
4 the property less any mortgages or liens on the property.
5 In determining the existence of fault or negligence, the
6 court shall consider whether the owner exercised ordinary
7 reasonable diligence under all of the relevant
8 circumstances.

9 (3) In determining the fair cash value of property less
10 any mortgages or liens on the property, the fair cash value
11 shall be reduced by the principal amount of all taxes paid
12 by the tax purchaser or his or her assignee before the
13 issuance of the tax deed.

14 (4) If an award made under paragraph (1) or (2) is
15 subject to a reduction by the amount of an outstanding
16 mortgage or lien on the property, other than the principal
17 amount of all taxes paid by the tax purchaser or his or her
18 assignee before the issuance of the tax deed and the
19 petitioner would be personally liable to the mortgagee or
20 lienholder for all or part of that reduction amount, the
21 court shall order an additional indemnity award to be paid
22 directly to the mortgagee or lienholder sufficient to
23 discharge the petitioner's personal liability. The court,
24 in its discretion, may order the joinder of the mortgagee
25 or lienholder as an additional party to the indemnity
26 action.

1 (b) Indemnity fund; subrogation.

2 (1) Any person claiming indemnity hereunder shall
3 petition the Court which ordered the tax deed to issue,
4 shall name the County Treasurer, as Trustee of the
5 indemnity fund, as defendant to the petition, and shall ask
6 that judgment be entered against the County Treasurer, as
7 Trustee, in the amount of the indemnity sought. The
8 provisions of the Civil Practice Law shall apply to
9 proceedings under the petition, except that neither the
10 petitioner nor County Treasurer shall be entitled to trial
11 by jury on the issues presented in the petition. The Court
12 shall liberally construe this Section to provide
13 compensation wherever in the discretion of the Court the
14 equities warrant such action.

15 (2) The County Treasurer, as Trustee of the indemnity
16 fund, shall be subrogated to all parties in whose favor
17 judgment may be rendered against him or her, and by third
18 party complaint may bring in as a defendant any person,
19 other than the tax deed grantee and its successors in
20 title, not a party to the action who is or may be liable to
21 him or her, as subrogee, for all or part of the
22 petitioner's claim against him or her.

23 (c) Any contract involving the proceeds of a judgment for
24 indemnity under this Section, between the tax deed grantee or
25 its successors in title and the indemnity petitioner or his or
26 her successors, shall be in writing. In any action brought

1 under Section 21-305, the Collector shall be entitled to
2 discovery regarding, but not limited to, the following:

3 (1) the identity of all persons beneficially
4 interested in the contract, directly or indirectly,
5 including at least the following information: the names and
6 addresses of any natural persons; the place of
7 incorporation of any corporation and the names and
8 addresses of its shareholders unless it is publicly held;
9 the names and addresses of all general and limited partners
10 of any partnership; the names and addresses of all persons
11 having an ownership interest in any entity doing business
12 under an assumed name, and the county in which the assumed
13 business name is registered; and the nature and extent of
14 the interest in the contract of each person identified;

15 (2) the time period during which the contract was
16 negotiated and agreed upon, from the date of the first
17 direct or indirect contact between any of the contracting
18 parties to the date of its execution;

19 (3) the name and address of each natural person who
20 took part in negotiating the contract, and the identity and
21 relationship of the party that the person represented in
22 the negotiations; and

23 (4) the existence of an agreement for payment of
24 attorney's fees by or on behalf of each party.

25 Any information disclosed during discovery may be subject
26 to protective order as deemed appropriate by the court. The

1 terms of the contract shall not be used as evidence of value.

2 (d) A petition of indemnity under this Section must be
3 filed within 10 years after the date the tax deed was issued.

4 (Source: P.A. 91-564, eff. 8-14-99.)

5 (35 ILCS 200/22-5)

6 Sec. 22-5. Notice of sale and redemption rights. In order
7 to be entitled to a tax deed, within 4 months and 15 days after
8 any sale held under this Code, the purchaser or his or her
9 assignee shall deliver to the county clerk a notice to be given
10 to the party in whose name the taxes are last assessed as shown
11 by the most recent tax collector's warrant books, in at least
12 10 point type in the following form completely filled in:

13 TAKE NOTICE

14 County of.....
15 Date Premises Sold
16 Certificate No.....
17 Sold for General Taxes of (year)
18 Sold for Special Assessment of (Municipality)
19 and special assessment number
20 Warrant No. Inst. No.

21 THIS PROPERTY HAS BEEN SOLD FOR

22 DELINQUENT TAXES

23 Property located at
24 Legal Description or Property ~~Permanent~~ Index No.
25

1
2

3 This notice is to advise you that the above property has
4 been sold for delinquent taxes and that the period of
5 redemption from the sale will expire on

6 This notice is also to advise you that a petition will be
7 filed for a tax deed which will transfer title and the right to
8 possession of this property if redemption is not made on or
9 before

10 At the date of this notice the total amount which you must
11 pay in order to redeem the above property is

12 YOU ARE URGED TO REDEEM IMMEDIATELY TO

13 PREVENT LOSS OF PROPERTY

14 Redemption can be made at any time on or before by
15 applying to the County Clerk of County, Illinois at the
16 Office of the County Clerk ~~County Court House~~ in,
17 Illinois.

18 The above amount is subject to increase at 6 month
19 intervals from the date of sale. Check with the county clerk as
20 to the exact amount you owe before redeeming. Payment must be
21 made by certified check, cashier's check, money order, or in
22 cash.

23 For further information contact the County Clerk

24 ADDRESS:.....

25 TELEPHONE:.....

.....

1 Purchaser or Assignee

2 Dated (insert date).

3 Within 10 days after receipt of said notice, the county
4 clerk shall mail to the addresses supplied by the purchaser or
5 assignee, by registered or certified mail, copies of said
6 notice to the party in whose name the taxes are last assessed
7 as shown by the most recent tax collector's warrant books. The
8 purchaser or assignee shall pay to the clerk postage plus the
9 sum of \$10. The clerk shall write or stamp the date of
10 receiving the notices upon the copies of the notices, and
11 retain one copy.

12 The changes to this Section made by this amendatory Act of
13 the 97th General Assembly apply only to tax sales that occur on
14 or after the effective date of this amendatory Act of the 97th
15 General Assembly.

16 (Source: P.A. 94-380, eff. 7-29-05.)

17 (35 ILCS 200/22-10)

18 Sec. 22-10. Notice of expiration of period of redemption. A
19 purchaser or assignee shall not be entitled to a tax deed to
20 the property sold unless, not less than 3 months nor more than
21 6 months prior to the expiration of the period of redemption,
22 he or she gives notice of the sale and the date of expiration
23 of the period of redemption to the owners, occupants, and
24 parties interested in the property, including any mortgagee of

1 record, as provided below.

2 The Notice to be given to the parties shall be in at least
3 10 point type in the following form completely filled in:

4 TAX DEED NO. FILED

5 TAKE NOTICE

6 County of

7 Date Premises Sold

8 Certificate No.

9 Sold for General Taxes of (year)

10 Sold for Special Assessment of (Municipality)

11 and special assessment number

12 Warrant No. Inst. No.

13 THIS PROPERTY HAS BEEN SOLD FOR

14 DELINQUENT TAXES

15 Property located at

16 Legal Description or Property Index No.

17

18

19 This notice is to advise you that the above property has
20 been sold for delinquent taxes and that the period of
21 redemption from the sale will expire on

22

23 The amount to redeem is subject to increase at 6 month
24 intervals from the date of sale and may be further increased if
25 the purchaser at the tax sale or his or her assignee pays any
26 subsequently accruing taxes or special assessments to redeem

1 the property from subsequent forfeitures or tax sales. Check
2 with the county clerk as to the exact amount you owe before
3 redeeming.

4 This notice is also to advise you that a petition has been
5 filed for a tax deed which will transfer title and the right to
6 possession of this property if redemption is not made on or
7 before

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

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

12 YOU ARE URGED TO REDEEM IMMEDIATELY
13 TO PREVENT LOSS OF PROPERTY

14 Redemption can be made at any time on or before by
15 applying to the County Clerk of, County, Illinois at the
16 Office of the County Clerk ~~County Court House~~ in,
17 Illinois.

18 For further information contact the County Clerk

19 ADDRESS:.....

20 TELEPHONE:.....

21

22 Purchaser or Assignee.

23 Dated (insert date).

24 In counties with 3,000,000 or more inhabitants, the notice

1 shall also state the address, room number and time at which the
2 matter is set for hearing.

3 The changes to this Section made by this amendatory Act of
4 the 97th General Assembly apply only to matters in which a
5 petition for tax deed is filed on or after the effective date
6 of this amendatory Act of the 97th General Assembly.

7 ~~This amendatory Act of 1996 applies only to matters in~~
8 ~~which a petition for tax deed is filed on or after the~~
9 ~~effective date of this amendatory Act of 1996.~~

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

14 (Source: P.A. 94-380, eff. 7-29-05; 95-477, eff. 6-1-08.)

15 (35 ILCS 200/22-25)

16 Sec. 22-25. Mailed notice. In addition to the notice
17 required to be served not less than 3 months nor more than 6
18 months prior to the expiration of the period of redemption, the
19 purchaser or his or her assignee shall prepare and deliver to
20 the clerk of the Circuit Court of the county in which the
21 property is located, the notice provided for in this Section,
22 together with the statutory costs for mailing the notice by
23 certified mail, return receipt requested. The form of notice to
24 be mailed by the clerk shall be identical in form to that
25 provided by Section 22-10 for service upon owners residing upon

1 the property sold, except that it shall bear the signature of
2 the clerk instead of the name of the purchaser or assignee and
3 shall designate the parties to whom it is to be mailed. The
4 clerk may furnish the form. The clerk shall promptly mail the
5 notices delivered to him or her by certified mail, return
6 receipt requested. The certificate of the clerk that he or she
7 has mailed the notices, together with the return receipts,
8 shall be filed in and made a part of the court record. The
9 notices shall be mailed to the owners of the property at their
10 last known addresses, and to those persons who are entitled to
11 service of notice as occupants.

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

15 ~~The changes to this Section made by this amendatory Act of~~
16 ~~the 95th General Assembly apply only to matters in which a~~
17 ~~petition for tax deed is filed on or after the effective date~~
18 ~~of this amendatory Act of the 95th General Assembly.~~

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

20 Section 10. The Counties Code is amended by changing
21 Section 3-10008 as follows:

22 (55 ILCS 5/3-10008) (from Ch. 34, par. 3-10008)

23 Sec. 3-10008. Office hours. Except as otherwise provided in
24 this Section, the ~~The~~ county treasurer shall keep his office

1 open and attend to the duties thereof from eight o'clock in the
2 forenoon to five o'clock in the afternoon on each working day
3 excepting such days as under law are legal holidays, and may
4 close his office at 12 o'clock on Saturday of each week;
5 Provided, that the county treasurer shall not be compelled to
6 open his office before the hour of nine o'clock a. m. and, by
7 permission of the county board, the treasurer may close his
8 office all day Saturday: Provided, further, that, except with
9 respect to the required office hours applicable to tax sales,
10 the hours of opening and closing of the office of the county
11 treasurer may be changed and otherwise fixed and determined by
12 the county board of any county. Any such action taken by the
13 county board shall be by an appropriate resolution passed at a
14 regular meeting. Notwithstanding the provisions of this
15 Section or any other provision of law, the county treasurer
16 must keep his or her office open from 8:00 a.m. until 5:00 p.m.
17 on the day before the commencement of a tax sale held in the
18 county pursuant to Division 3.5 of Article 21 of the Property
19 Tax Code and during the same hours each day the tax sale is
20 pending. A home rule unit may not regulate the hours employed
21 by the county treasurer in a manner that is inconsistent with
22 this Section. This Section is a limitation under subsection (i)
23 of Section 6 of Article VII of the Illinois Constitution on the
24 concurrent exercise by home rule units of powers and functions
25 exercised by the State.

26 (Source: P.A. 86-962.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.