

## 99TH GENERAL ASSEMBLY State of Illinois 2015 and 2016 HB1381

by Rep. John E. Bradley

## SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-355

Amends the Property Tax Code. In a Section concerning redemption payment amounts, provides that the fee imposed if a notice of sale and redemption rights has been filed shall be increased from \$4\$ to \$10. Provides that the redemption payment shall include fees paid by the certificate holder to the circuit clerk in connection with the filing of a Motion for Declaration of Sale in Error.

LRB099 05870 HLH 25918 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning revenue.

## Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Property Tax Code is amended by changing Section 21-355 as follows:
- 6 (35 ILCS 200/21-355)
- 7 (Text of Section before amendment by P.A. 98-1162)
- 8 Sec. 21-355. Amount of redemption. Any person desiring to 9 redeem shall deposit an amount specified in this Section with the county clerk of the county in which the property is 10 situated, in legal money of the United States, or by cashier's 11 check, certified check, post office money order or money order 12 issued by a financial institution insured by an agency or 13 14 instrumentality of the United States, payable to the county clerk of the proper county. The deposit shall be deemed timely 15 16 only if actually received in person at the county clerk's 17 office prior to the close of business as defined in Section 3-2007 of the Counties Code on or before the expiration of the 18 19 period of redemption or by United States mail with a post 20 office cancellation mark dated not less than one day prior to 21 the expiration of the period of redemption. The deposit shall 22 be in an amount equal to the total of the following:
- 23 (a) the certificate amount, which shall include all tax

1	principal, special assessments, interest and penalties
2	paid by the tax purchaser together with costs and fees of
3	sale and fees paid under Sections 21-295 and 21-315 through
4	21-335;
ō	(b) the accrued penalty, computed through the date of

- (b) the accrued penalty, computed through the date of redemption as a percentage of the certificate amount, as follows:
  - (1) if the redemption occurs on or before the expiration of 6 months from the date of sale, the certificate amount times the penalty bid at sale;
  - (2) if the redemption occurs after 6 months from the date of sale, and on or before the expiration of 12 months from the date of sale, the certificate amount times 2 times the penalty bid at sale;
  - (3) if the redemption occurs after 12 months from the date of sale and on or before the expiration of 18 months from the date of sale, the certificate amount times 3 times the penalty bid at sale;
  - (4) if the redemption occurs after 18 months from the date of sale and on or before the expiration of 24 months from the date of sale, the certificate amount times 4 times the penalty bid at sale;
  - (5) if the redemption occurs after 24 months from the date of sale and on or before the expiration of 30 months from the date of sale, the certificate amount times 5 times the penalty bid at sale;

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(6) if the redemption occurs after 30 months from the date of sale and on or before the expiration of 36 months from the date of sale, the certificate amount times 6 times the penalty bid at sale.

In the event that the property to be redeemed has been purchased under Section 21-405, the penalty bid shall be 12% per penalty period as set forth in subparagraphs (1) through (6) of this subsection (b). The changes to this subdivision (b)(6) made by this amendatory Act of the 91st General Assembly are not a new enactment, but declaratory of existing law.

The total of all taxes, special assessments, (C) accrued interest on those taxes and special assessments and costs charged in connection with the payment of those taxes or special assessments, which have been paid by the tax certificate holder on or after the date those taxes or special assessments became delinquent together with 12% penalty on each amount so paid for each year or portion thereof intervening between the date of that payment and the date of redemption. In counties with less than 3,000,000 inhabitants, however, a tax certificate holder may not pay all or part of an installment of a subsequent tax or special assessment for any year, nor shall any tender of such a payment be accepted, until after the second or final installment of the subsequent tax or special assessment has become delinquent or until after the

holder of the certificate of purchase has filed a petition for a tax deed under Section 22.30. The person redeeming shall also pay the amount of interest charged on the subsequent tax or special assessment and paid as a penalty by the tax certificate holder. This amendatory Act of 1995 applies to tax years beginning with the 1995 taxes, payable in 1996, and thereafter.

- (d) Any amount paid to redeem a forfeiture occurring subsequent to the tax sale together with 12% penalty thereon for each year or portion thereof intervening between the date of the forfeiture redemption and the date of redemption from the sale.
- (e) Any amount paid by the certificate holder for redemption of a subsequently occurring tax sale.
- (f) All fees paid to the county clerk under Section 22-5.
- (g) All fees paid to the registrar of titles incident to registering the tax certificate in compliance with the Registered Titles (Torrens) Act.
- (h) All fees paid to the circuit clerk and the sheriff, a licensed or registered private detective, or the coroner in connection with the filing of the petition for tax deed and service of notices under Sections 22-15 through 22-30 and 22-40 in addition to (1) a fee of \$35 if a petition for tax deed has been filed, which fee shall be posted to the tax judgement, sale, redemption, and forfeiture record, to

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be paid to the purchaser or his or her assignee; (2) a fee of \$10 \$4 if a notice under Section 22-5 has been filed, which fee shall be posted to the tax judgment, sale, redemption, and forfeiture record, to be paid to the purchaser or his or her assignee; (3) all costs paid to record a lis pendens notice in connection with filing a petition under this Code; and (4) if a petition for tax deed has been filed, all fees up to \$150 per redemption paid to a registered or licensed title insurance company or title insurance agent for a title search to identify all owners, parties interested, and occupants of the property, to be paid to the purchaser or his or her assignee. The fees in (1) and (2) of this paragraph (h) shall be exempt from the posting requirements of Section 21-360. The costs incurred in causing notices to be served by a licensed or registered private detective under Section 22-15, may not exceed the amount that the sheriff would be authorized by law to charge if those notices had been served by the sheriff.

- (i) All fees paid for publication of notice of the tax sale in accordance with Section 22-20.
- (j) All sums paid to any city, village or incorporated town for reimbursement under Section 22-35.
- (k) All costs and expenses of receivership under Section 21-410, to the extent that these costs and expenses exceed any income from the property in question, if the

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costs and expenditures have been approved by the court appointing the receiver and a certified copy of the order or approval is filed and posted by the certificate holder with the county clerk. Only actual costs expended may be posted on the tax judgment, sale, redemption and forfeiture record.

(1) All fees paid by the certificate holder to the circuit clerk in connection with the filing of a Motion for Declaration of Sale in Error under Section 21-310.

10 (Source: P.A. 95-195, eff. 1-1-08; 96-231, eff. 1-1-10; 11 96-1067, eff. 1-1-11.)

(Text of Section after amendment by P.A. 98-1162)

Sec. 21-355. Amount of redemption. Any person desiring to redeem shall deposit an amount specified in this Section with the county clerk of the county in which the property is situated, in legal money of the United States, or by cashier's check, certified check, post office money order or money order issued by a financial institution insured by an agency or instrumentality of the United States, payable to the county clerk of the proper county. The deposit shall be deemed timely only if actually received in person at the county clerk's office prior to the close of business as defined in Section 3-2007 of the Counties Code on or before the expiration of the period of redemption or by United States mail with a post office cancellation mark dated not less than one day prior to

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- (a) the certificate amount, which shall include all tax principal, special assessments, interest and penalties paid by the tax purchaser together with costs and fees of sale and fees paid under Sections 21-295 and 21-315 through 21-335;
- (b) the accrued penalty, computed through the date of redemption as a percentage of the certificate amount, as follows:
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the date of sale and on or before the expiration of 30 months from the date of sale, the certificate amount times 5 times the penalty bid at sale;

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(c) The total of all taxes, special assessments, accrued interest on those taxes and special assessments and costs charged in connection with the payment of those taxes or special assessments, which have been paid by the tax certificate holder on or after the date those taxes or special assessments became delinquent together with 12% penalty on each amount so paid for each year or portion thereof intervening between the date of that payment and the date of redemption. In counties with less than 3,000,000 inhabitants, however, a tax certificate holder may not pay all or part of an installment of a subsequent tax or special assessment for any year, nor shall any

tender of such a payment be accepted, until after the second or final installment of the subsequent tax or special assessment has become delinquent or until after the holder of the certificate of purchase has filed a petition for a tax deed under Section 22.30. The person redeeming shall also pay the amount of interest charged on the subsequent tax or special assessment and paid as a penalty by the tax certificate holder. This amendatory Act of 1995 applies to tax years beginning with the 1995 taxes, payable in 1996, and thereafter.

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(Source: P.A. 98-1162, eff. 6-1-15.)

Section 95. No acceleration or delay. Where this Act makes changes in a statute that is represented in this Act by text that is not yet or no longer in effect (for example, a Section represented by multiple versions), the use of that text does not accelerate or delay the taking effect of (i) the changes made by this Act or (ii) provisions derived from any other Public Act.