

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 Sections 21-115, 21-310, 22-35 as follows:

(35 ILCS 200/21-115)

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

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

The collector shall also give notice of a date within the next 5 business days after the date of application on which all

the properties for the sale of which an order is made will be exposed to public sale at a location within the county designated by the county collector, for the amount of taxes, and cost due. The advertisement published according to the provisions of this Section shall be deemed to be sufficient notice of the intended application for judgment and of the sale of properties under the order of the court. A county with fewer than 3,000,000 inhabitants may, by joint agreement, combine its tax sale with the tax sale of one or more other contiguous counties; such a joint tax sale shall be held at a location in one of the participating counties. Notwithstanding the provisions of this Section and Section 21-110, in the 10 years following the completion of a general reassessment of property in any county with 3,000,000 or more inhabitants, made under an order of the Department, the publication shall be made not sooner than 10 days nor more than 90 days after the date when all unpaid taxes on property have become delinquent.

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

(35 ILCS 200/21-310)

Sec. 21-310. Sales in error.

(a) When, upon application of the county collector, the owner of the certificate of purchase, or a municipality which owns or has owned the property ordered sold, it appears to the satisfaction of the court which ordered the property sold that

any of the following subsections are applicable, the court shall declare the sale to be a sale in error:

(1) the property was not subject to taxation, or all or any part of the lien of taxes sold has become null and void pursuant to Section 21-95 or unenforceable pursuant to subsection (c) of Section 18-250 or subsection (b) of Section 22-40,

(2) the taxes or special assessments had been paid prior to the sale of the property,

(3) there is a double assessment,

(4) the description is void for uncertainty,

(5) the assessor, chief county assessment officer, board of review, board of appeals, or other county official has made an error (other than an error of judgment as to the value of any property),

(5.5) the owner of the homestead property had tendered timely and full payment to the county collector that the owner reasonably believed was due and owing on the homestead property, and the county collector did not apply the payment to the homestead property; provided that this provision applies only to homeowners, not their agents or third-party payors,

(6) prior to the tax sale a voluntary or involuntary petition has been filed by or against the legal or beneficial owner of the property requesting relief under the provisions of 11 U.S.C. Chapter 7, 11, 12, or 13,

(7) the property is owned by the United States, the State of Illinois, a municipality, or a taxing district, or

(8) the owner of the property is a reservist or guardsperson who is granted an extension of his or her due date under Sections 21-15, 21-20, and 21-25 of this Act.

(b) When, upon application of the owner of the certificate of purchase only, it appears to the satisfaction of the court which ordered the property sold that any of the following subsections are applicable, the court shall declare the sale to be a sale in error:

(1) A voluntary or involuntary petition under the provisions of 11 U.S.C. Chapter 7, 11, 12, or 13 has been filed subsequent to the tax sale and prior to the issuance of the tax deed.

(2) The improvements upon the property sold have been substantially destroyed or rendered uninhabitable or otherwise unfit for occupancy subsequent to the tax sale and prior to the issuance of the tax deed; however, if the court declares a sale in error under this paragraph (2), the court may order the holder of the certificate of purchase to assign the certificate to the county collector if requested by the county collector. The county collector may, upon request of the county, as trustee, or upon request of a taxing district having an interest in the taxes sold, further assign any certificate of purchase received pursuant to this paragraph (2) to the county

acting as trustee for taxing districts pursuant to Section 21-90 of this Code or to the taxing district having an interest in the taxes sold.

(3) There is an interest held by the United States in the property sold which could not be extinguished by the tax deed.

(4) The real property contains a hazardous substance, hazardous waste, or underground storage tank that would require cleanup or other removal under any federal, State, or local law, ordinance, or regulation, only if the tax purchaser purchased the property without actual knowledge of the hazardous substance, hazardous waste, or underground storage tank. This paragraph (4) applies only if the owner of the certificate of purchase has made application for a sale in error at any time before the issuance of a tax deed. If the court declares a sale in error under this paragraph (4), the court may order the holder of the certificate of purchase to assign the certificate to the county collector if requested by the county collector. The county collector may, upon request of the county, as trustee, or upon request of a taxing district having an interest in the taxes sold, further assign any certificate of purchase received pursuant to this paragraph (4) to the county acting as trustee for taxing districts pursuant to Section 21-90 of this Code or to the taxing district having an interest in the taxes

sold.

Whenever a court declares a sale in error under this subsection (b), the court shall promptly notify the county collector in writing. Every such declaration pursuant to any provision of this subsection (b) shall be made within the proceeding in which the tax sale was authorized.

(c) When the county collector discovers, prior to the expiration of the period of redemption, that a tax sale should not have occurred for one or more of the reasons set forth in subdivision (a) (1), (a) (2), (a) (6), or (a) (7) of this Section, the county collector shall notify the last known owner of the certificate of purchase by certified and regular mail, or other means reasonably calculated to provide actual notice, that the county collector intends to declare an administrative sale in error and of the reasons therefor, including documentation sufficient to establish the reason why the sale should not have occurred. The owner of the certificate of purchase may object in writing within 28 days after the date of the mailing by the county collector. If an objection is filed, the county collector shall not administratively declare a sale in error, but may apply to the circuit court for a sale in error as provided in subsection (a) of this Section. Thirty days following the receipt of notice by the last known owner of the certificate of purchase, or within a reasonable time thereafter, the county collector shall make a written declaration, based upon clear and convincing evidence, that the

taxes were sold in error and shall deliver a copy thereof to the county clerk within 30 days after the date the declaration is made for entry in the tax judgment, sale, redemption, and forfeiture record pursuant to subsection (d) of this Section. The county collector shall promptly notify the last known owner of the certificate of purchase of the declaration by regular mail and shall promptly pay the amount of the tax sale, together with interest and costs as provided in Section 21-315, upon surrender of the original certificate of purchase.

(d) If a sale is declared to be a sale in error, the county clerk shall make entry in the tax judgment, sale, redemption and forfeiture record, that the property was erroneously sold, and the county collector shall, on demand of the owner of the certificate of purchase, refund the amount paid, pay any interest and costs as may be ordered under Sections 21-315 through 21-335, and cancel the certificate so far as it relates to the property. The county collector shall deduct from the accounts of the appropriate taxing bodies their pro rata amounts paid. Alternatively, for sales in error declared under subsection (b) (2) or (b) (4), the county collector may request the circuit court to direct the county clerk to record any assignment of the tax certificate to or from the county collector without charging a fee for the assignment. The owner of the certificate of purchase shall receive all statutory refunds and payments. The county collector shall deduct costs and payments in the same manner as if a sale in error had

occurred.

(Source: P.A. 100-890, eff. 1-1-19.)

(35 ILCS 200/22-35)

Sec. 22-35. Reimbursement of a county or municipality before issuance of tax deed. Except in any proceeding in which the tax purchaser is a county acting as a trustee for taxing districts as provided in Section 21-90, an order for the issuance of a tax deed under this Code shall not be entered affecting the title to or interest in any property in which a county, city, village or incorporated town has an interest under the police and welfare power by advancements made from public funds, until the purchaser or assignee makes reimbursement to the county, city, village or incorporated town of the money so advanced or the county, city, village, or town waives its lien on the property for the money so advanced. However, in lieu of reimbursement or waiver, the purchaser or his or her assignee may make application for and the court shall order that the tax purchase be set aside as a sale in error. A sale in error may not be granted under this Section if the lien has been released, satisfied, discharged, or waived. A filing or appearance fee shall not be required of a county, city, village or incorporated town seeking to enforce its claim under this Section in a tax deed proceeding.

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

Section 10. The Mobile Home Local Services Tax Enforcement Act is amended by changing Section 60 as follows:

(35 ILCS 516/60)

Sec. 60. Times of publication of notice. The advertisement shall be published once at least 10 days before the day on which judgment is to be applied for, and shall contain a list of the delinquent mobile homes upon which the taxes or any part thereof remain due and unpaid, the names of owners, the street and the common address where the mobile home is sited, if known, the vehicle identification number, if known, the total amount due, and the year or years for which they are due. In counties of less than 3,000,000 inhabitants, advertisement shall include notice of the registration requirement for persons bidding at the sale.

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

The collector shall also give notice of a date within the next 5 business days after the date of application on which all the mobile homes for the sale of which an order is made will be exposed to public sale at a location within the county designated by the county collector, for the amount of taxes and cost due. The advertisement published according to the provisions of this Section shall be deemed to be sufficient

notice of the intended application for judgment and of the sale of mobile homes under the order of the court. A county with fewer than 3,000,000 inhabitants may, by joint agreement, combine its tax sale with the tax sale of one or more other contiguous counties; such a joint tax sale shall be held at a location in one of the participating counties.

(Source: P.A. 94-19, eff. 6-14-05.)