

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 21-260, 22-10, and 22-25 as follows:

(35 ILCS 200/21-260)

Sec. 21-260. Collector's scavenger sale. Upon the county collector's application under Section 21-145, to be known as the Scavenger Sale Application, the Court shall enter judgment for the general taxes, special taxes, special assessments, interest, penalties and costs as are included in the advertisement and appear to be due thereon after allowing an opportunity to object and a hearing upon the objections as provided in Section 21-175, and order those properties sold by the County Collector at public sale, or by electronic automated sale if the collector chooses to conduct an electronic automated sale pursuant to Section 21-261, to the highest bidder for cash, notwithstanding the bid may be less than the full amount of taxes, special taxes, special assessments, interest, penalties and costs for which judgment has been entered.

(a) Conducting the sale; bidding sale ~~sale~~ ~~Bidding~~. All properties shall be offered for sale in consecutive order as

they appear in the delinquent list. The minimum bid for any property shall be \$250 or one-half of the tax if the total liability is less than \$500. For in-person scavenger sales, the successful bidder shall pay the amount of the minimum bid to the County Collector by the end of the business day on which the bid was placed. That amount shall be paid in cash, by certified or cashier's check, by money order, or, if the successful bidder is a governmental unit, by a check issued by that governmental unit. For electronic automated scavenger sales, the successful bidder shall pay the minimum bid amount by the close of the business day on which the bid was placed. That amount shall be paid online via ACH debit or by the electronic payment method required by the county collector. For in-person scavenger sales, if the bid exceeds the minimum bid, the successful bidder shall pay the balance of the bid to the county collector in cash, by certified or cashier's check, by money order, or, if the successful bidder is a governmental unit, by a check issued by that governmental unit by the close of the next business day. For electronic automated scavenger sales, the successful bidder shall pay, by the close of the next business day, the balance of the bid online via ACH debit or by the electronic payment method required by the county collector. If the minimum bid is not paid at the time of sale or if the balance is not paid by the close of the next business day, then the sale is void and the minimum bid, if paid, is forfeited to the county general fund. In that event, the

property shall be reoffered for sale within 30 days of the last offering of property in regular order. The collector shall make available to the public a list of all properties to be included in any reoffering due to the voiding of the original sale. The collector is not required to serve or publish any other notice of the reoffering of those properties. In the event that any of the properties are not sold upon reoffering, or are sold for less than the amount of the original voided sale, the original bidder who failed to pay the bid amount shall remain liable for the unpaid balance of the bid in an action under Section 21-240. Liability shall not be reduced where the bidder upon reoffering also fails to pay the bid amount, and in that event both bidders shall remain liable for the unpaid balance of their respective bids. A sale of properties under this Section shall not be final until confirmed by the court.

(b) Confirmation of sales. The county collector shall file his or her report of sale in the court within 30 days of the date of sale of each property. No notice of the county collector's application to confirm the sales shall be required except as prescribed by rule of the court. Upon confirmation, except in cases where the sale becomes void under Section 22-85, or in cases where the order of confirmation is vacated by the court, a sale under this Section shall extinguish the in rem lien of the general taxes, special taxes and special assessments for which judgment has been entered and a

redemption shall not revive the lien. Confirmation of the sale shall in no event affect the owner's personal liability to pay the taxes, interest and penalties as provided in this Code or prevent institution of a proceeding under Section 21-440 to collect any amount that may remain due after the sale.

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

(d) Scavenger Tax Judgment, Sale and Redemption Record; ~~sale Record~~ — Sale of parcels not sold. The county collector shall prepare a Scavenger Tax Judgment, Sale and Redemption Record. The county clerk shall write or stamp on the scavenger tax judgment, sale, forfeiture and redemption record opposite the description of any property offered for sale and not sold, or not confirmed for any reason, the words "offered but not sold". The properties which are offered for sale under this Section and not sold or not confirmed shall be offered for sale annually thereafter in the manner provided in this Section until sold, except in the case of mineral rights, which after 10 consecutive years of being offered for sale under this Section and not sold or confirmed shall no longer be required to be offered for sale. At any time between annual sales the

County Collector may advertise for sale any properties subject to sale under judgments for sale previously entered under this Section and not executed for any reason. The advertisement and sale shall be regulated by the provisions of this Code as far as applicable.

(e) Proceeding to tax deed. The owner of the certificate of purchase shall give notice as required by Sections 22-5 through 22-30, and may extend the period of redemption as provided by Section 21-385. At any time within 6 months prior to expiration of the period of redemption from a sale under this Code, the owner of a certificate of purchase may file a petition and may obtain a tax deed under Sections 22-30 through 22-55. ~~Within 30 days from filing of the petition, the owner of a certificate must file with the county clerk the names and addresses of the owners of the property and those persons entitled to service of notice at their last known addresses. The clerk shall mail notice within 30 days from the date of the filing of addresses with the clerk.~~ All proceedings for the issuance of a tax deed and all tax deeds for properties sold under this Section shall be subject to Sections 22-30 through 22-55. Deeds issued under this Section are subject to Section 22-70. This Section shall be liberally construed so that the deeds provided for in this Section convey merchantable title.

(f) Redemptions from scavenger sales. Redemptions may be made from sales under this Section in the same manner and upon

the same terms and conditions as redemptions from sales made under the County Collector's annual application for judgment and order of sale, except that in lieu of penalty the person redeeming shall pay interest as follows if the sale occurs before September 9, 1993:

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

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

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

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

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

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

If the sale occurs on or after September 9, 1993, the person redeeming shall pay interest on that part of the amount for which the property was sold equal to or less than the full

amount of delinquent taxes, special assessments, penalties, interest, and costs, included in the judgment and order of sale as follows:

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

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

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

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

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

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

The person redeeming shall not be required to pay any interest on any part of the amount for which the property was sold that exceeds the full amount of delinquent taxes, special

assessments, penalties, interest, and costs included in the judgment and order of sale.

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

(g) Bidding by county or other taxing districts. Any taxing district may bid at a scavenger sale. The county board of the county in which properties offered for sale under this Section are located may bid as trustee for all taxing districts having an interest in the taxes for the nonpayment of which the parcels are offered. The County shall apply on the bid the unpaid taxes due upon the property and no cash need be paid. The County or other taxing district acquiring a tax sale certificate shall take all steps necessary to acquire title to

the property and may manage and operate the property so acquired.

When a county, or other taxing district within the county, is a petitioner for a tax deed, no filing fee shall be required on the petition. The county as a tax creditor and as trustee for other tax creditors, or other taxing district within the county shall not be required to allege and prove that all taxes and special assessments which become due and payable after the sale to the county have been paid. The county shall not be required to pay the subsequently accruing taxes or special assessments at any time. Upon the written request of the county board or its designee, the county collector shall not offer the property for sale at any tax sale subsequent to the sale of the property to the county under this Section. The lien of taxes and special assessments which become due and payable after a sale to a county shall merge in the fee title of the county, or other taxing district, on the issuance of a deed. The County may sell the properties so acquired, or the certificate of purchase thereto, and the proceeds of the sale shall be distributed to the taxing districts in proportion to their respective interests therein. The presiding officer of the county board, with the advice and consent of the County Board, may appoint some officer or person to attend scavenger sales and bid on its behalf.

(h) Miscellaneous provisions. In the event that the tract of land or lot sold at any such sale is not redeemed within the

time permitted by law and a tax deed is issued, all moneys that may be received from the sale of properties in excess of the delinquent taxes, together with all publication and other costs associated with the sale, shall, upon petition of any interested party to the court that issued the tax deed, be distributed by the County Collector pursuant to order of the court among the persons having legal or equitable interests in the property according to the fair value of their interests in the tract or lot. Section 21-415 does not apply to properties sold under this Section. Appeals may be taken from the orders and judgments entered under this Section as in other civil cases. The remedy herein provided is in addition to other remedies for the collection of delinquent taxes.

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

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

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

(35 ILCS 200/22-10)

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

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

TAX DEED NO. FILED

TAKE NOTICE

County of

Date Premises Sold

Certificate No.

Sold for General Taxes of (year)

Sold for Special Assessment of (Municipality) and special assessment number

Warrant No. Inst. No.

THIS PROPERTY HAS BEEN SOLD FOR

DELINQUENT TAXES

Property located at

Legal Description or Property Index No.

.....

.....

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

.....

The amount to redeem is subject to increase at 6 month intervals from the date of sale and may be further increased if the purchaser at the tax sale or his or her assignee pays any subsequently accruing taxes or special assessments to redeem the property from subsequent forfeitures or tax sales. Check with the county clerk as to the exact amount you owe before redeeming.

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

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

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

YOU ARE URGED TO REDEEM IMMEDIATELY
TO PREVENT LOSS OF PROPERTY

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

For further information contact the County Clerk

ADDRESS:.....

TELEPHONE:.....

.....

Purchaser or Assignee.

Dated (insert date).

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

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

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

amendatory Act of the 102nd General Assembly.

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

(35 ILCS 200/22-25)

Sec. 22-25. Mailed notice. In addition to the notice required to be served not less than 3 months nor more than 6 months prior to the expiration of the period of redemption, the purchaser or his or her assignee shall prepare and deliver to the clerk of the Circuit Court of the county in which the property is located, not more than 6 months and not less than 111 days prior to the expiration of the period of redemption, the notice provided for in this Section, together with the statutory costs for mailing the notice by certified mail, return receipt requested, ~~as provided in subsection (c) of Section 21-260.~~ The form of notice to be mailed by the clerk shall be identical in form to that provided by Section 22-10 for service upon owners residing upon the property sold, except that it shall bear the signature of the clerk instead of the name of the purchaser or assignee and shall designate the parties to whom it is to be mailed. The clerk may furnish the form. The clerk shall ~~promptly~~ mail the notices delivered to him or her by certified mail, return receipt requested, not less than 3 months prior to the expiration of the period of redemption. The certificate of the clerk that he or she has mailed the notices, together with the return receipts, shall be filed in and made a part of the court record. The notices

shall be mailed to the owners of the property at their last known addresses, and to those persons who are entitled to service of notice as occupants.

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

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

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

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