

1 AN ACT concerning taxes.

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 21-355, 22-15, 22-25, 22-40, and 22-50 as follows:

6 (35 ILCS 200/21-355)

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

23 (a) the certificate amount, which shall include all
24 tax principal, special assessments, interest and
25 penalties paid by the tax purchaser together with costs
26 and fees of sale and fees paid under Sections 21-295 and
27 21-315 through 21-335;

28 (b) the accrued penalty, computed through the date
29 of redemption as a percentage of the certificate amount,
30 as follows:

31 (1) if the redemption occurs on or before the

1 expiration of 6 months from the date of sale, the
2 certificate amount times the penalty bid at sale;

3 (2) if the redemption occurs after 6 months
4 from the date of sale, and on or before the
5 expiration of 12 months from the date of sale, the
6 certificate amount times 2 times the penalty bid at
7 sale;

8 (3) if the redemption occurs after 12 months
9 from the date of sale and on or before the
10 expiration of 18 months from the date of sale, the
11 certificate amount times 3 times the penalty bid at
12 sale;

13 (4) if the redemption occurs after 18 months
14 from the date of sale and on or before the
15 expiration of 24 months from the date of sale, the
16 certificate amount times 4 times the penalty bid at
17 sale;

18 (5) if the redemption occurs after 24 months
19 from the date of sale and on or before the
20 expiration of 30 months from the date of sale, the
21 certificate amount times 5 times the penalty bid at
22 sale;

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

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

1 law.

2 (c) The total of all taxes, special assessments,
3 accrued interest on those taxes and special assessments
4 and costs charged in connection with the payment of those
5 taxes or special assessments, which have been paid by the
6 tax certificate holder on or after the date those taxes
7 or special assessments became delinquent together with
8 12% penalty on each amount so paid for each year or
9 portion thereof intervening between the date of that
10 payment and the date of redemption. In counties with less
11 than 3,000,000 inhabitants, however, a tax certificate
12 holder may not pay all or part of an installment of a
13 subsequent tax or special assessment for any year, nor
14 shall any tender of such a payment be accepted, until
15 after the second or final installment of the subsequent
16 tax or special assessment has become delinquent or until
17 after the holder of the certificate of purchase has filed
18 a petition for a tax deed under Section 22.30. The
19 person redeeming shall also pay the amount of interest
20 charged on the subsequent tax or special assessment and
21 paid as a penalty by the tax certificate holder. This
22 amendatory Act of 1995 applies to tax years beginning
23 with the 1995 taxes, payable in 1996, and thereafter.

24 (d) Any amount paid to redeem a forfeiture
25 occurring subsequent to the tax sale together with 12%
26 penalty thereon for each year or portion thereof
27 intervening between the date of the forfeiture redemption
28 and the date of redemption from the sale.

29 (e) Any amount paid by the certificate holder for
30 redemption of a subsequently occurring tax sale.

31 (f) All fees paid to the county clerk under Section
32 22-5.

33 (g) All fees paid to the registrar of titles
34 incident to registering the tax certificate in compliance

1 with the Registered Titles (Torrens) Act.

2 (h) All fees paid to the circuit clerk and the
3 sheriff or coroner in connection with the filing of the
4 petition for tax deed and service of notices under
5 Sections 22-15 through 22-30 and 22-40 in addition to (1)
6 a fee of \$35 if a petition for tax deed has been filed,
7 which fee shall be posted to the tax judgement, sale,
8 redemption, and forfeiture record, to be paid to the
9 purchaser or his or her assignee; (2) a fee of \$4 if a
10 notice under Section 22-5 has been filed, which fee shall
11 be posted to the tax judgment, sale, redemption, and
12 forfeiture record, to be paid to the purchaser or his or
13 her assignee; and (3) all costs paid to record a lis
14 pendens notice in connection with filing a petition under
15 this Code. The fees in (1) and (2) of this paragraph (h)
16 shall be exempt from the posting requirements of Section
17 21-360.

18 (i) All fees paid for publication of notice of the
19 tax sale in accordance with Section 22-20.

20 (j) All sums paid to any city, village or
21 incorporated town for reimbursement under Section 22-35.

22 (k) All costs and expenses of receivership under
23 Section 21-410, to the extent that these costs and
24 expenses exceed any income from the property in question,
25 if the costs and expenditures have been approved by the
26 court appointing the receiver and a certified copy of the
27 order or approval is filed and posted by the certificate
28 holder with the county clerk. Only actual costs expended
29 may be posted on the tax judgment, sale, redemption and
30 forfeiture record.

31 (l) All sums paid to identify and locate owners and
32 interested parties to the subject real estate and costs
33 for title search.

34 (Source: P.A. 91-924, eff. 1-1-01.)

1 (35 ILCS 200/22-15)

2 Sec. 22-15. Service of notice. The purchaser or his or
3 her assignee shall give the notice required by Section 22-10
4 by causing it to be published in a newspaper as set forth in
5 Section 22-20. In addition, the notice shall be delivered to
6 ~~served-by~~ a sheriff (or if he or she is disqualified, to by a
7 coroner) of the county in which the property, or any part
8 thereof, is located for service ~~upon-owners-who-reside-on-any~~
9 ~~part--of--the--property-sold-by--leaving-a-copy-of-the-notice~~
10 ~~with-these-owners-personally.~~

11 In counties of 3,000,000 or more inhabitants where a
12 taxing district is a petitioner for tax deed pursuant to
13 Section 21-90, in lieu of service by the sheriff or coroner
14 the notice may be served by a special process server
15 appointed by the circuit court as provided in this Section.
16 The taxing district may move prior to filing one or more
17 petitions for tax deed for appointment of such a special
18 process server. The court, upon being satisfied that the
19 person named in the motion is at least 18 years of age and is
20 capable of serving notice as required under this Code, shall
21 enter an order appointing such person as a special process
22 server for a period of one year. The appointment may be
23 renewed for successive periods of one year each by motion and
24 order, and a copy of the original and any subsequent order
25 shall be filed in each tax deed case in which a notice is
26 served by the appointed person. Delivery of the notice to
27 and service of the notice by the special process server shall
28 have the same force and effect as its delivery to and service
29 by the sheriff or coroner.

30 The same form of notice shall also be delivered to a
31 sheriff (or if he or she is disqualified, to a coroner) of
32 the county in which the property, or any part thereof, is
33 located for service served upon all other owners and parties
34 interested in the property, if upon diligent inquiry they can

1 be found in the county, and upon the occupants of the
2 property in the following manner:

3 (a) as to individuals, by (1) leaving a copy of the
4 notice with the person personally or (2) by leaving a
5 copy at his or her usual place of residence with a person
6 of the family, of the age of 13 years or more, and
7 informing that person of its contents. The person making
8 the service shall cause a copy of the notice to be sent
9 by registered or certified mail, return receipt
10 requested, to that party at his or her usual place of
11 residence;

12 (b) as to public and private corporations,
13 municipal, governmental and quasi-municipal corporations,
14 partnerships, receivers and trustees of corporations, by
15 leaving a copy of the notice with the person designated
16 by the Civil Practice Law.

17 If the property sold has more than 4 dwellings or other
18 rental units, and has a managing agent or party who collects
19 rents, that person shall be deemed the occupant and shall be
20 served with notice instead of the occupants of the individual
21 units. If the property has no dwellings or rental units, but
22 economic or recreational activities are carried on therein,
23 the person directing such activities shall be deemed the
24 occupant. Holders of rights of entry and possibilities of
25 reverter shall not be deemed parties interested in the
26 property.

27 When a party interested in the property is a trustee,
28 notice served upon the trustee shall be deemed to have been
29 served upon any beneficiary or note holder thereunder unless
30 the holder of the note is disclosed of record.

31 When a judgment is a lien upon the property sold, the
32 holder of the lien shall be served with notice if the name of
33 the judgment debtor as shown in the transcript, certified
34 copy or memorandum of judgment filed of record is identical,

1 as to given name and surname, with the name of the party
2 interested as it appears of record.

3 If any owner or party interested, upon diligent inquiry
4 and effort, cannot be found or served with notice in the
5 county as provided in this Section, and the person in actual
6 occupancy and possession is tenant to, or in possession under
7 the owners or the parties interested in the property, then
8 service of notice upon the tenant, occupant or person in
9 possession shall be deemed service upon the owners or parties
10 interested.

11 If any owner or party interested, upon diligent inquiry
12 and effort cannot be found or served with notice in the
13 county, then the person making the service shall cause a copy
14 of the notice to be sent by registered or certified mail,
15 return receipt requested, to that party at his or her
16 residence, if ascertainable.

17 Service of the notice provided for in this Section shall
18 be satisfied if the owner, occupant, or interested party is
19 served with the required notice or has actual notice of the
20 filing of the tax deed petition prior to the end of the
21 redemption period. Service upon a party as owner, occupant,
22 or interested party shall satisfy service upon that party as
23 to any other such interests held by that party in the
24 property.

25 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

26 (35 ILCS 200/22-25)

27 Sec. 22-25. Mailed notice. In addition to the notice
28 required to be delivered to the sheriff (or if he or she is
29 disqualified, to the coroner) served not less than 3 months
30 nor more than 5 months prior to the expiration of the period
31 of redemption, the purchaser or his or her assignee shall
32 prepare and deliver to the clerk of the Circuit Court of the
33 county in which the property is located, the notice provided

1 for in this Section, together with the statutory costs for
2 mailing the notice by certified mail, return receipt
3 requested. The form of notice to be mailed by the clerk
4 shall be identical in form to that provided by Section 22-10
5 for service upon owners residing upon the property sold,
6 except that it shall bear the signature of the clerk and
7 shall designate the parties to whom it is to be mailed. The
8 clerk may furnish the form. The clerk shall promptly mail
9 the notices delivered to him or her by certified mail, return
10 receipt requested. The certificate of the clerk that he or
11 she has mailed the notices, together with the return
12 receipts, shall be filed in and made a part of the court
13 record. The notices shall be mailed to the owners of the
14 property at their last known addresses, and to those persons
15 who are entitled to service of notice as occupants.
16 (Source: P.A. 86-949; 87-1189; 88-455.)

17 (35 ILCS 200/22-40)

18 Sec. 22-40. Issuance of deed; possession.

19 (a) If the redemption period expires and the property
20 has not been redeemed and all taxes and special assessments
21 which became due and payable subsequent to the sale have been
22 paid and all forfeitures and sales which occur subsequent to
23 the sale have been redeemed and the notices required by law
24 have been given and all advancements of public funds under
25 the police power made by a city, village or town under
26 Section 22-35 have been paid and the petitioner has complied
27 with all the provisions of law entitling him or her to a
28 deed, the court shall so find and shall enter an order
29 directing the county clerk on the production of the
30 certificate of purchase and a certified copy of the order, to
31 issue to the purchaser or his or her assignee a tax deed.
32 ~~The court shall insist on strict compliance with Section~~
33 ~~22-10 through 22-25.~~ Prior to the entry of an order

1 directing the issuance of a tax deed, the petitioner shall
2 furnish the court with a report of proceedings of the
3 evidence received on the application for tax deed and the
4 report of proceedings shall be filed and made a part of the
5 court record. The order itself is prima facie evidence of the
6 purchaser's or his or her assignee's compliance with all the
7 provisions of law entitling him or her to a deed.

8 (b) If taxes for years prior to the year sold remain
9 delinquent at the time of the tax deed hearing, those
10 delinquent taxes may be merged into the tax deed if the court
11 determines that all other requirements for receiving an order
12 directing the issuance of the tax deed are fulfilled and
13 makes a further determination under either paragraph (1) or
14 (2).

15 (1) Incomplete estimate.

16 (A) The property in question was purchased at
17 an annual sale; and

18 (B) the statement and estimate of forfeited
19 general taxes furnished by the county clerk pursuant
20 to Section 21-240 failed to include all delinquent
21 taxes as of the date of that estimate's issuance.

22 (2) Vacating order.

23 (A) The petitioner furnishes the court with a
24 certified copy of an order vacating a prior sale for
25 the subject property;

26 (B) the order vacating the sale was entered
27 after the date of purchase for the subject taxes;

28 (C) the sale in error was granted pursuant to
29 paragraphs (1), (2), or (4) of subsection (b) of
30 Section 21-310 or Section 22-35; and

31 (D) the tax purchaser who received the sale in
32 error has no affiliation, direct or indirect, with
33 the petitioner in the present proceeding and that
34 petitioner has signed an affidavit attesting to the

1 lack of affiliation.

2 If delinquent taxes are merged into the tax deed pursuant to
3 this subsection, a declaration to that effect shall be
4 included in the order directing issuance of the tax deed.
5 Nothing contained in this Section shall relieve any owner
6 liable for delinquent property taxes under this Code from the
7 payment of the taxes that have been merged into the title
8 upon issuance of the tax deed.

9 (c) The county clerk is entitled to a fee of \$10 in
10 counties of 3,000,000 or more inhabitants and \$5 in counties
11 with less than 3,000,000 inhabitants for the issuance of the
12 tax deed. The clerk may not include in a tax deed more than
13 one property as listed, assessed and sold in one
14 description, except in cases where several properties are
15 owned by one person.

16 Upon application the court shall, enter an order to place
17 the tax deed grantee in possession of the property and may
18 enter orders and grant relief as may be necessary or
19 desirable to maintain the grantee in possession.

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

21 (35 ILCS 200/22-50)

22 Sec. 22-50. Denial of deed. If the court refuses to enter
23 an order directing the county clerk to execute and deliver
24 the tax deed, because of the failure of the purchaser to
25 fulfill any of the above provisions, and if the purchaser, or
26 his or her assignee has made a bona fide attempt to comply
27 with the statutory requirements for the issuance of the tax
28 deed, it shall order the return of the purchase price, costs,
29 and other taxes required to be paid by the purchaser or his
30 or her assignee forthwith, as in case of sales in error,
31 except that no interest shall be paid on the refund purchase
32 price.

33 (Source: P.A. 86-1158; 86-1431; 86-1475; 87-145; 87-669;

1 87-671; 87-895; 87-1189; 88-455.)