



Rep. Christian L. Mitchell

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LRB100 02288 HLH 25138 a

1 AMENDMENT TO HOUSE BILL 158

2 AMENDMENT NO. _____. Amend House Bill 158 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 21-150, 21-190, 21-205, and 21-260 as follows:

6 (35 ILCS 200/21-150)

7 Sec. 21-150. Time of applying for judgment. Except as
8 otherwise provided in this Section or by ordinance or
9 resolution enacted under subsection (c) of Section 21-40, in
10 any county with fewer than 3,000,000 inhabitants, all
11 applications for judgment and order of sale for taxes and
12 special assessments on delinquent properties shall be made
13 within 90 days after the second installment due date. In Cook
14 County, all applications for judgment and order of sale for
15 taxes and special assessments on delinquent properties shall be
16 made (i) by July 1, 2011 for tax year 2009, (ii) by July 1, 2012

1 for tax year 2010, (iii) by July 1, 2013 for tax year 2011,
2 (iv) by July 1, 2014 for tax year 2012, (v) by July 1, 2015 for
3 tax year 2013, (vi) by May 1, 2016 for tax year 2014, and (vii)
4 by March 1, 2017 for tax year 2015, ~~and (viii) within 90 days~~
5 ~~after the second installment due date for tax year 2016 and~~
6 ~~each tax year thereafter.~~ In those counties which have adopted
7 an ordinance under Section 21-40, the application for judgment
8 and order of sale for delinquent taxes shall be made in
9 December. In the 10 years next following the completion of a
10 general reassessment of property in any county with 3,000,000
11 or more inhabitants, made under an order of the Department,
12 applications for judgment and order of sale shall be made as
13 soon as may be and on the day specified in the advertisement
14 required by Section 21-110 and 21-115. If for any cause the
15 court is not held on the day specified, the cause shall stand
16 continued, and it shall be unnecessary to re-advertise the list
17 or notice.

18 Within 30 days after the day specified for the application
19 for judgment the court shall hear and determine the matter. If
20 judgment is rendered, the sale shall begin on the date within 5
21 business days specified in the notice as provided in Section
22 21-115. If the collector is prevented from advertising and
23 obtaining judgment within the time periods specified by this
24 Section, the collector may obtain judgment at any time
25 thereafter; but if the failure arises by the county collector's
26 not complying with any of the requirements of this Code, he or

1 she shall be held on his or her official bond for the full
2 amount of all taxes and special assessments charged against him
3 or her. Any failure on the part of the county collector shall
4 not be allowed as a valid objection to the collection of any
5 tax or assessment, or to entry of a judgment against any
6 delinquent properties included in the application of the county
7 collector.

8 Notwithstanding any other provision of law, no tax sale
9 shall be held on or after the effective date of this amendatory
10 Act of the 100th General Assembly with respect to property
11 located in whole or in part within a county with 3,000,000 or
12 more inhabitants.

13 (Source: P.A. 97-637, eff. 12-16-11; 98-1101, eff. 8-26-14.)

14 (35 ILCS 200/21-190)

15 Sec. 21-190. Entry of judgment for sale. If judgment is
16 rendered against any property for any tax or, in counties with
17 3,000,000 or more inhabitants, for any tax or special
18 assessment, the county collector shall, after publishing a
19 notice for sale in compliance with the requirements of Sections
20 21-110 and 21-115 or 21-120, proceed to offer the property for
21 sale pursuant to the judgment. However, in the case of an
22 appeal from the judgment, if the party, when filing notice of
23 appeal deposits with the county collector the amount of the
24 judgment and costs, the collector shall not sell the property
25 until the appeal is disposed of.

1 Notwithstanding any other provision of law, no property
2 shall be offered for sale on or after the effective date of
3 this amendatory Act of the 100th General Assembly if the
4 property is located in whole or in part within a county with
5 3,000,000 or more inhabitants.

6 (Source: P.A. 79-451; 88-455.)

7 (35 ILCS 200/21-205)

8 Sec. 21-205. Tax sale procedures. The collector, in person
9 or by deputy, shall attend, on the day and in the place
10 specified in the notice for the sale of property for taxes, and
11 shall, between 9:00 a.m. and 4:00 p.m., or later at the
12 collector's discretion, proceed to offer for sale, separately
13 and in consecutive order, all property in the list on which the
14 taxes, special assessments, interest or costs have not been
15 paid. However, in any county with 3,000,000 or more
16 inhabitants, the offer for sale shall be made between 8:00 a.m.
17 and 8:00 p.m. The collector's office shall be kept open during
18 all hours in which the sale is in progress. The sale shall be
19 continued from day to day, until all property in the delinquent
20 list has been offered for sale. However, any city, village or
21 incorporated town interested in the collection of any tax or
22 special assessment, may, in default of bidders, withdraw from
23 collection the special assessment levied against any property
24 by the corporate authorities of the city, village or
25 incorporated town. In case of a withdrawal, there shall be no

1 sale of that property on account of the delinquent special
2 assessment thereon.

3 Until January 1, 2013, in every sale of property pursuant
4 to the provisions of this Code, the collector may employ any
5 automated means that the collector deems appropriate.
6 Beginning on January 1, 2013, either (i) the collector shall
7 employ an automated bidding system that is programmed to accept
8 the lowest redemption price bid by an eligible tax purchaser,
9 subject to the penalty percentage limitation set forth in
10 Section 21-215, or (ii) all tax sales shall be digitally
11 recorded with video and audio. All bidders are required to
12 personally attend the sale and, if automated means are used,
13 all hardware and software used with respect to those automated
14 means must be certified by the Department and re-certified by
15 the Department every 5 years. If the tax sales are digitally
16 recorded and no automated bidding system is used, then the
17 recordings shall be maintained by the collector for a period of
18 at least 3 years from the date of the tax sale. The changes
19 made by this amendatory Act of the 94th General Assembly are
20 declarative of existing law.

21 Notwithstanding any other provision of law, no tax sale
22 shall be held on or after the effective date of this amendatory
23 Act of the 100th General Assembly with respect to property
24 located in whole or in part within a county with 3,000,000 or
25 more inhabitants.

26 (Source: P.A. 97-557, eff. 7-1-12; 97-1125, eff. 8-28-12.)

1 (35 ILCS 200/21-260)

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

14 (a) Conducting the sale - Bidding. All properties shall be
15 offered for sale in consecutive order as they appear in the
16 delinquent list. The minimum bid for any property shall be \$250
17 or one-half of the tax if the total liability is less than
18 \$500. The successful bidder shall immediately pay the amount of
19 minimum bid to the County Collector in cash, by certified or
20 cashier's check, by money order, or, if the successful bidder
21 is a governmental unit, by a check issued by that governmental
22 unit. If the bid exceeds the minimum bid, the successful bidder
23 shall pay the balance of the bid to the county collector in
24 cash, by certified or cashier's check, by money order, or, if
25 the successful bidder is a governmental unit, by a check issued

1 by that governmental unit by the close of the next business
2 day. If the minimum bid is not paid at the time of sale or if
3 the balance is not paid by the close of the next business day,
4 then the sale is void and the minimum bid, if paid, is
5 forfeited to the county general fund. In that event, the
6 property shall be reoffered for sale within 30 days of the last
7 offering of property in regular order. The collector shall make
8 available to the public a list of all properties to be included
9 in any reoffering due to the voiding of the original sale. The
10 collector is not required to serve or publish any other notice
11 of the reoffering of those properties. In the event that any of
12 the properties are not sold upon reoffering, or are sold for
13 less than the amount of the original voided sale, the original
14 bidder who failed to pay the bid amount shall remain liable for
15 the unpaid balance of the bid in an action under Section
16 21-240. Liability shall not be reduced where the bidder upon
17 reoffering also fails to pay the bid amount, and in that event
18 both bidders shall remain liable for the unpaid balance of
19 their respective bids. A sale of properties under this Section
20 shall not be final until confirmed by the court.

21 (b) Confirmation of sales. The county collector shall file
22 his or her report of sale in the court within 30 days of the
23 date of sale of each property. No notice of the county
24 collector's application to confirm the sales shall be required
25 except as prescribed by rule of the court. Upon confirmation,
26 except in cases where the sale becomes void under Section

1 22-85, or in cases where the order of confirmation is vacated
2 by the court, a sale under this Section shall extinguish the in
3 rem lien of the general taxes, special taxes and special
4 assessments for which judgment has been entered and a
5 redemption shall not revive the lien. Confirmation of the sale
6 shall in no event affect the owner's personal liability to pay
7 the taxes, interest and penalties as provided in this Code or
8 prevent institution of a proceeding under Section 21-440 to
9 collect any amount that may remain due after the sale.

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

17 (d) Scavenger Tax Judgment, Sale and Redemption Record -
18 Sale of parcels not sold. The county collector shall prepare a
19 Scavenger Tax Judgment, Sale and Redemption Record. The county
20 clerk shall write or stamp on the scavenger tax judgment, sale,
21 forfeiture and redemption record opposite the description of
22 any property offered for sale and not sold, or not confirmed
23 for any reason, the words "offered but not sold". The
24 properties which are offered for sale under this Section and
25 not sold or not confirmed shall be offered for sale annually
26 thereafter in the manner provided in this Section until sold,

1 except in the case of mineral rights, which after 10
2 consecutive years of being offered for sale under this Section
3 and not sold or confirmed shall no longer be required to be
4 offered for sale. At any time between annual sales the County
5 Collector may advertise for sale any properties subject to sale
6 under judgments for sale previously entered under this Section
7 and not executed for any reason. The advertisement and sale
8 shall be regulated by the provisions of this Code as far as
9 applicable.

10 (e) Proceeding to tax deed. The owner of the certificate of
11 purchase shall give notice as required by Sections 22-5 through
12 22-30, and may extend the period of redemption as provided by
13 Section 21-385. At any time within 6 months prior to expiration
14 of the period of redemption from a sale under this Code, the
15 owner of a certificate of purchase may file a petition and may
16 obtain a tax deed under Sections 22-30 through 22-55. All
17 proceedings for the issuance of a tax deed and all tax deeds
18 for properties sold under this Section shall be subject to
19 Sections 22-30 through 22-55. Deeds issued under this Section
20 are subject to Section 22-70. This Section shall be liberally
21 construed so that the deeds provided for in this Section convey
22 merchantable title.

23 (f) Redemptions from scavenger sales. Redemptions may be
24 made from sales under this Section in the same manner and upon
25 the same terms and conditions as redemptions from sales made
26 under the County Collector's annual application for judgment

1 and order of sale, except that in lieu of penalty the person
2 redeeming shall pay interest as follows if the sale occurs
3 before September 9, 1993:

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

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

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

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

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

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

22 If the sale occurs on or after September 9, 1993, the
23 person redeeming shall pay interest on that part of the amount
24 for which the property was sold equal to or less than the full
25 amount of delinquent taxes, special assessments, penalties,
26 interest, and costs, included in the judgment and order of sale

1 as follows:

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

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

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

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

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

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

22 The person redeeming shall not be required to pay any
23 interest on any part of the amount for which the property was
24 sold that exceeds the full amount of delinquent taxes, special
25 assessments, penalties, interest, and costs included in the
26 judgment and order of sale.

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

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

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

23 (h) Miscellaneous provisions. In the event that the tract
24 of land or lot sold at any such sale is not redeemed within the
25 time permitted by law and a tax deed is issued, all moneys that
26 may be received from the sale of properties in excess of the

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

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

16 Notwithstanding any other provision of law, no scavenger
17 sale shall be held on or after the effective date of this
18 amendatory Act of the 100th General Assembly with respect to
19 property located in whole or in part within a county with
20 3,000,000 or more inhabitants.

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

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