



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB1257

Introduced 2/7/2017, by Sen. Pat McGuire

SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-5
35 ILCS 200/22-10
35 ILCS 200/22-15
35 ILCS 200/22-20
35 ILCS 200/22-25
35 ILCS 200/22-45

Amends the Property Tax Code. Makes changes concerning the notice of tax sale and redemption rights and the notice of expiration of period of redemption to provide that certain information must appear in bold type. Provides that the notice of expiration of period of redemption shall also be served by conspicuously and securely posting the notice on or immediately adjacent to a principal entry door to the property. Provides that certain notices must also be sent by first class mail. Effective immediately.

LRB100 09593 HLH 19761 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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 22-5, 22-10, 22-15, 22-20, 22-25, and 22-45 as
6 follows:

7 (35 ILCS 200/22-5)

8 Sec. 22-5. Notice of sale and redemption rights. In order
9 to be entitled to a tax deed, within 4 months and 15 days after
10 any sale held under this Code, the purchaser or his or her
11 assignee shall deliver to the county clerk a notice to be given
12 to the party in whose name the taxes are last assessed as shown
13 by the most recent tax collector's warrant books, in at least
14 10 point type with headings in bold type, in the following form
15 completely filled in:

16 TAKE NOTICE

17 County of
18 Date Premises Sold
19 Certificate No.
20 Sold for General Taxes of (year)
21 Sold for Special Assessment of (Municipality)
22 and special assessment number
23 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

This notice is also to advise you that a petition will be
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

At the date of this notice the total amount which you must
pay in order to redeem the above property is

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.

The above amount is subject to increase at 6 month
intervals from the date of sale. Check with the county clerk as
to the exact amount you owe before redeeming. Payment must be
made by certified check, cashier's check, money order, or in
cash.

In addition, the notice must contain the following

1 information in 10 point bold type:

2 FOR FURTHER INFORMATION CONTACT THE COUNTY CLERK OF (INSERT
3 COUNTY), ILLINOIS IMMEDIATELY: For further information contact
4 ~~the County Clerk~~

5 ADDRESS:.....

6 TELEPHONE:.....

7

8 Purchaser or Assignee

9 Dated (insert date).

10 Within 10 days after receipt of said notice, the county
11 clerk shall mail to the addresses supplied by the purchaser or
12 assignee, by both registered or certified mail and first class
13 mail, copies of said notice to the party in whose name the
14 taxes are last assessed as shown by the most recent tax
15 collector's warrant books. The purchaser or assignee shall pay
16 to the clerk postage plus the sum of \$10. The clerk shall write
17 or stamp the date of receiving the notices upon the copies of
18 the notices, and retain one copy.

19 The changes to this Section made by Public Act 97-557 ~~this~~
20 ~~amendatory Act of the 97th General Assembly~~ apply only to tax
21 sales that occur on or after July 1, 2012 (the effective date
22 of Public Act 97-557) ~~this amendatory Act of the 97th General~~
23 ~~Assembly.~~

24 The changes made to this Section by this amendatory Act of

1 the 100th General Assembly apply only to tax sales that occur
2 on or after the effective date of this amendatory Act of the
3 100th General Assembly.

4 (Source: P.A. 97-557, eff. 7-1-12.)

5 (35 ILCS 200/22-10)

6 Sec. 22-10. Notice of expiration of period of redemption. A
7 purchaser or assignee shall not be entitled to a tax deed to
8 the property sold unless, not less than 3 months nor more than
9 6 months prior to the expiration of the period of redemption,
10 he or she gives notice of the sale and the date of expiration
11 of the period of redemption to the owners, occupants, and
12 parties interested in the property, including any mortgagee of
13 record, as provided below.

14 The Notice to be given to the parties shall be in at least
15 10 point type with headings in bold type, in the following form
16 completely filled in:

17 TAX DEED NO. FILED

18 TAKE NOTICE

19 County of

20 Date Premises Sold

21 Certificate No.

22 Sold for General Taxes of (year)

23 Sold for Special Assessment of (Municipality)

24 and special assessment number

25 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

1 TO PREVENT LOSS OF PROPERTY

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

5 In addition, the notice must contain the following
6 information in 10 point bold type:

7 FOR FURTHER INFORMATION CONTACT THE COUNTY CLERK OF (INSERT
8 COUNTY), ILLINOIS IMMEDIATELY ~~For further information contact~~
9 ~~the County Clerk~~

10 ADDRESS:.....

11 TELEPHONE:.....

12

13 Purchaser or Assignee.

14 Dated (insert date).

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

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

23 The changes made to this Section by this amendatory Act of
24 the 100th General Assembly apply only to tax sales that occur

1 on or after the effective date of this amendatory Act of the
2 100th General Assembly.

3 (Source: P.A. 97-557, eff. 7-1-12.)

4 (35 ILCS 200/22-15)

5 Sec. 22-15. Service and posting of notice. The purchaser or
6 his or her assignee shall give the notice required by Section
7 22-10 by causing it to be published in a newspaper as set forth
8 in Section 22-20. In addition, the notice shall be served by a
9 sheriff (or if he or she is disqualified, by a coroner) of the
10 county in which the property, or any part thereof, is located
11 or, except in Cook County, by a person who is licensed or
12 registered as a private detective under the Private Detective,
13 Private Alarm, Private Security, Fingerprint Vendor, and
14 Locksmith Act of 2004 upon owners who reside on any part of the
15 property sold by leaving a copy of the notice with those owners
16 personally and by conspicuously and securely posting the notice
17 on or immediately adjacent to a principal entry door to the
18 property.

19 In counties of 3,000,000 or more inhabitants where a taxing
20 district is a petitioner for tax deed pursuant to Section
21 21-90, in lieu of service by the sheriff or coroner the notice
22 may be served by a special process server appointed by the
23 circuit court as provided in this Section. The taxing district
24 may move prior to filing one or more petitions for tax deed for
25 appointment of such a special process server. The court, upon

1 being satisfied that the person named in the motion is at least
2 18 years of age and is capable of serving notice as required
3 under this Code, shall enter an order appointing such person as
4 a special process server for a period of one year. The
5 appointment may be renewed for successive periods of one year
6 each by motion and order, and a copy of the original and any
7 subsequent order shall be filed in each tax deed case in which
8 a notice is served by the appointed person. Delivery of the
9 notice to and service of the notice by the special process
10 server shall have the same force and effect as its delivery to
11 and service by the sheriff or coroner.

12 The same form of notice shall also be served, in the manner
13 set forth under Sections 2-203, 2-204, 2-205, 2-205.1, and
14 2-211 of the Code of Civil Procedure, upon all other owners and
15 parties interested in the property, if upon diligent inquiry
16 they can be found in the county, and upon the occupants of the
17 property.

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

1 When a party interested in the property is a trustee,
2 notice served upon the trustee shall be deemed to have been
3 served upon any beneficiary or note holder thereunder unless
4 the holder of the note is disclosed of record.

5 When a judgment is a lien upon the property sold, the
6 holder of the lien shall be served with notice if the name of
7 the judgment debtor as shown in the transcript, certified copy
8 or memorandum of judgment filed of record is identical, as to
9 given name and surname, with the name of the party interested
10 as it appears of record.

11 If any owner or party interested, upon diligent inquiry and
12 effort, cannot be found or served with notice in the county as
13 provided in this Section, and the person in actual occupancy
14 and possession is tenant to, or in possession under the owners
15 or the parties interested in the property, then service of
16 notice upon the tenant, occupant or person in possession shall
17 be deemed service upon the owners or parties interested.

18 If any owner or party interested, upon diligent inquiry and
19 effort cannot be found or served with notice in the county,
20 then the person making the service shall cause a copy of the
21 notice to be sent by both registered or certified mail, return
22 receipt requested, and first class mail, to that party at his
23 or her residence, if ascertainable.

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

1 The changes made to this Section by this amendatory Act of
2 the 100th General Assembly apply only to tax sales that occur
3 on or after the effective date of this amendatory Act of the
4 100th General Assembly.

5 (Source: P.A. 95-195, eff. 1-1-08; 95-477, eff. 6-1-08; 95-876,
6 eff. 8-21-08.)

7 (35 ILCS 200/22-20)

8 Sec. 22-20. Proof of service of notice; publication of
9 notice. The sheriff or coroner serving notice under Section
10 22-15 shall endorse his or her return thereon and file it with
11 the Clerk of the Circuit Court and it shall be a part of the
12 court record. A private detective or a special process server
13 appointed under Section 22-15 shall make his or her return by
14 affidavit and shall file it with the Clerk of the Circuit
15 Court, where it shall be a part of the court record. If a
16 sheriff, private detective, special process server, or coroner
17 to whom any notice is delivered for service, neglects or
18 refuses to make the return, the purchaser or his or her
19 assignee may petition the court to enter a rule requiring the
20 sheriff, private detective, special process server, or coroner
21 to make return of the notice on a day to be fixed by the court,
22 or to show cause on that day why he or she should not be
23 attached for contempt of the court. The purchaser or assignee
24 shall cause a written notice of the rule to be served upon the
25 sheriff, private detective, special process server, or

1 coroner. If good and sufficient cause to excuse the sheriff,
2 private detective, special process server, or coroner is not
3 shown, the court shall adjudge him or her guilty of a contempt,
4 and shall proceed to punish him as in other cases of contempt.

5 If the property is located in a municipality in a county
6 with less than 3,000,000 inhabitants, the purchaser or his or
7 her assignee shall also publish a notice as to the owner or
8 party interested, in some newspaper published in the
9 municipality. If the property is not in a municipality in a
10 county with less than 3,000,000 inhabitants, or if no newspaper
11 is published therein, or if the property is in a county with
12 3,000,000 or more inhabitants, the notice shall be published in
13 some newspaper in the county. If no newspaper is published in
14 the county, then the notice shall be published in the newspaper
15 that is published nearest the county seat of the county in
16 which the property is located. If the owners and parties
17 interested in the property upon diligent inquiry are unknown to
18 the purchaser or his or her assignee, the publication as to
19 such owner or party interested, may be made to unknown owners
20 or parties interested. Any notice by publication given under
21 this Section shall be given 3 times at any time after filing a
22 petition for tax deed, but not less than 3 months nor more than
23 6 months prior to the expiration of the period of redemption.
24 ~~The publication shall contain (a) notice of the filing of the~~
25 ~~petition for tax deed, (b) the date on which the petitioner~~
26 ~~intends to make application for an order on the petition that a~~

1 ~~tax deed issue, (c) a description of the property, (d) the date~~
2 ~~upon which the property was sold, (e) the taxes or special~~
3 ~~assessments for which it was sold and (f) the date on which the~~
4 ~~period of redemption will expire.~~ The publication shall not
5 include more than one property listed and sold in one
6 description, except as provided in Section 21-90, and except
7 that when more than one property is owned by one person, all of
8 the parcels owned by that person may be included in one notice.

9 The publication shall contain: (1) the name or names of the
10 person or party holding a recorded ownership or recorded
11 interest in the property; (2) the property address; (3) the
12 language "THIS PROPERTY HAS BEEN SOLD FOR DELINQUENT TAXES" in
13 bold capital letters and in not less than 8 point type; (4)
14 notice of the filing of the petition for tax deed; (5) the date
15 on which the petitioner intends to make application for an
16 order on the petition that a tax deed issue; (6) a description
17 of the property; (7) the date upon which the property was sold;
18 (8) the taxes or special assessment for which the property was
19 sold; (9) the date on which the period of redemption will
20 expire; (10) the language "YOU ARE URGED TO REDEEM IMMEDIATELY
21 TO PREVENT LOSS OF PROPERTY. FOR FURTHER INFORMATION CONTACT
22 THE COUNTY CLERK OF (INSERT COUNTY, IL) IMMEDIATELY" in bold
23 capital letters and in not less than 8 point type; and (11) the
24 address and telephone number of the office of the county clerk
25 in bold capital letters and in not less than 8 point type.

26 The changes to this Section made by Public Act 95-477 apply

1 only to matters in which a petition for tax deed is filed on or
2 after June 1, 2008 (the effective date of Public Act 95-477).

3 The changes made to this Section by this amendatory Act of
4 the 100th General Assembly apply only to tax sales that occur
5 on or after the effective date of this amendatory Act of the
6 100th General Assembly.

7 (Source: P.A. 95-195, eff. 1-1-08; 95-477, eff. 6-1-08; 95-876,
8 eff. 8-21-08.)

9 (35 ILCS 200/22-25)

10 Sec. 22-25. Mailed notice. In addition to the notice
11 required to be served not less than 3 months nor more than 6
12 months prior to the expiration of the period of redemption, the
13 purchaser or his or her assignee shall prepare and deliver to
14 the clerk of the Circuit Court of the county in which the
15 property is located, the notice provided for in this Section,
16 together with the statutory costs for mailing the notice by
17 both certified mail, return receipt requested, and first class
18 mail. The form of notice to be mailed by the clerk shall be
19 identical in form to that provided by Section 22-10 for service
20 upon owners residing upon the property sold, except that it
21 shall bear the signature of the clerk instead of the name of
22 the purchaser or assignee and shall designate the parties to
23 whom it is to be mailed. The clerk may furnish the form. The
24 clerk shall promptly mail the notices delivered to him or her
25 by both certified mail, return receipt requested, and first

1 class mail. The certificate of the clerk that he or she has
2 mailed the notices, together with the return receipts, shall be
3 filed in and made a part of the court record. The notices shall
4 be mailed to the owners of the property at their last known
5 addresses, and to those persons who are entitled to service of
6 notice as occupants.

7 The changes to this Section made by Public Act 97-557 ~~this~~
8 ~~amendatory Act of the 97th General Assembly~~ shall be construed
9 as being declaratory of existing law and not as a new
10 enactment.

11 The changes made to this Section by this amendatory Act of
12 the 100th General Assembly apply only to tax sales that occur
13 on or after the effective date of this amendatory Act of the
14 100th General Assembly.

15 (Source: P.A. 97-557, eff. 7-1-12.)

16 (35 ILCS 200/22-45)

17 Sec. 22-45. Tax deed incontestable unless order appealed or
18 relief petitioned. Tax deeds issued under Section 22-40 are
19 incontestable except by appeal from the order of the court
20 directing the county clerk to issue the tax deed. However,
21 relief from such order may be had under Sections 2-1203 or
22 2-1401 of the Code of Civil Procedure in the same manner and to
23 the same extent as may be had under those Sections with respect
24 to final orders and judgments in other proceedings. The grounds
25 for relief under Section 2-1401 shall be limited to:

- 1 (1) proof that the taxes were paid prior to sale;
- 2 (2) proof that the property was exempt from taxation;
- 3 (3) proof by clear and convincing evidence that the tax
4 deed had been procured by fraud or deception by the tax
5 purchaser or his or her assignee; or
- 6 (4) proof by a person or party holding a recorded
7 ownership or other recorded interest in the property that
8 he or she was not named as a party in the publication
9 notice as required by ~~set forth in~~ Section 22-20, and that
10 the tax purchaser or his or her assignee did not make a
11 diligent inquiry and effort to serve that person or party
12 with the notices required by Sections 22-10 through 22-30.

13 In cases of the sale of homestead property in counties with
14 3,000,000 or more inhabitants, a tax deed may also be voided by
15 the court upon petition, filed not more than 3 months after an
16 order for tax deed was entered, if the court finds that the
17 property was owner occupied on the expiration date of the
18 period of redemption and that the order for deed was
19 effectuated pursuant to a negligent or willful error made by an
20 employee of the county clerk or county collector during the
21 period of redemption from the sale that was reasonably relied
22 upon to the detriment of any person having a redeemable
23 interest. In such a case, the tax purchaser shall be entitled
24 to the original amount required to redeem the property plus
25 interest from the sale as of the last date of redemption
26 together with costs actually expended subsequent to the

1 expiration of the period of redemption and reasonable
2 attorney's fees, all of which shall be dispensed from the fund
3 created by Section 21-295. In those cases of error where the
4 court vacates the tax deed, it may award the petitioner
5 reasonable attorney's fees and court costs actually expended,
6 payable from that fund. The court hearing a petition filed
7 under this Section or Section 2-1401 of the Code of Civil
8 Procedure may concurrently hear a petition filed under Section
9 21-295 and may grant relief under any Section.

10 Public Act 95-477 ~~This amendatory Act of the 95th General~~
11 ~~Assembly~~ shall be construed as being declarative of existing
12 law and not as a new enactment.

13 The changes made to this Section by this amendatory Act of
14 the 100th General Assembly apply only to tax sales that occur
15 on or after the effective date of this amendatory Act of the
16 100th General Assembly.

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

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