

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 21-360 and 21-385 as follows:

6 (35 ILCS 200/21-360)

7 Sec. 21-360. Posting requirements. Except as otherwise
8 provided in Section 21-355, the county clerk shall not be
9 required to include amounts described in paragraphs (c) through
10 (k) of Section 21-355 in the payment for redemption or the
11 amount received for redemption, nor shall payment thereof be a
12 charge on the property sold for taxes, unless the tax
13 certificate holder has filed and posted with the county clerk
14 prior to redemption and in any event not less than 30 days
15 prior to the expiration of the period of redemption or extended
16 period of redemption an official, original or duplicate receipt
17 for payment of those fees, costs and expenses permitted under
18 paragraphs (c) through (k) of Section 21-355. Upon submission
19 of an official original or duplicate receipt, the county clerk
20 shall stamp the date upon each document received. If, in a
21 county where the county clerk accepts electronic records, a tax
22 certificate holder submits to the county clerk an official
23 original or duplicate receipt as an electronic record, the

1 county clerk shall acknowledge receipt of the record and shall
2 provide confirmation in the same manner to the certificate
3 holder. The confirmation from the county clerk shall indicate
4 the date of receipt and shall serve as proof that the document
5 was received by the county clerk. The county clerk shall not be
6 required to include amounts described in paragraphs (c) through
7 (k) of Section 21-355 in the payment for redemption or the
8 amount received for redemption, nor shall payment thereof be a
9 charge on the property sold for taxes, unless the purchaser or
10 his or her assignee obtains this acknowledgement of delivery.

11 (Source: P.A. 86-286; 86-413; 86-418; 86-949; 86-1028;
12 86-1158; 86-1481; 87-145; 87-236; 87-435; 87-895; 87-1189;
13 88-455.)

14 (35 ILCS 200/21-385)

15 Sec. 21-385. Extension of period of redemption. The
16 purchaser or his or her assignee of property sold for
17 nonpayment of general taxes or special assessments may extend
18 the period of redemption at any time before the expiration of
19 the original period of redemption, or thereafter prior to the
20 expiration of any extended period of redemption, for a period
21 which will expire not later than 3 years from the date of sale,
22 by filing with the county clerk of the county in which the
23 property is located a written notice to that effect describing
24 the property, stating the date of the sale and specifying the
25 extended period of redemption. Upon receiving the notice, the

1 county clerk shall stamp the date of receipt upon the notice.
2 If the notice is submitted as an electronic record, the county
3 clerk shall acknowledge receipt of the record and shall provide
4 confirmation in the same manner to the certificate holder. The
5 confirmation from the county clerk shall include the date of
6 receipt and shall serve as proof that the notice was filed with
7 the county clerk. The county clerk shall not be required to
8 extend the period of redemption unless the purchaser or his or
9 her assignee obtains this acknowledgement of delivery. If prior
10 to the expiration of the period of redemption or extended
11 period of redemption a petition for tax deed has been filed
12 under Section 22-30, upon application of the petitioner, the
13 court shall allow the purchaser or his or her assignee to
14 extend the period of redemption after expiration of the
15 original period or any extended period of redemption, provided
16 that any extension allowed will expire not later than 3 years
17 from the date of sale. If the period of redemption is extended,
18 the purchaser or his or her assignee must give the notices
19 provided for in Section 22-10 at the specified times prior to
20 the expiration of the extended period of redemption by causing
21 a sheriff (or if he or she is disqualified, a coroner) of the
22 county in which the property, or any part thereof, is located
23 to serve the notices as provided in Sections 22-15 and 22-20.
24 The notices may also be served as provided in Sections 22-15
25 and 22-20 by a special process server appointed by the court
26 under Section 22-15.

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

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