



Rep. Michael J. Zalewski

Filed: 3/16/2011

09700HB1218ham001

LRB097 00543 PJG 53177 a

1 AMENDMENT TO HOUSE BILL 1218

2 AMENDMENT NO. _____. Amend House Bill 1218 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 1-120, 21-110, 21-115, 21-118, 21-165, 21-205,
6 21-225, 21-305, 21-398, 22-5, 22-10, and 22-25 as follows:

7 (35 ILCS 200/1-120)

8 Sec. 1-120. Property Index Number or Permanent Index
9 Number; PIN. A number used to identify a parcel of property for
10 assessment and taxation purposes. The index number shall
11 constitute a sufficient description of the property to which it
12 has been assigned, wherever a description is required by this
13 Code. "Property Index Number" and "Permanent Index Number"
14 shall be construed to be interchangeable terms.

15 The changes to this Section made by this amendatory Act of
16 the 97th General Assembly shall be construed as being

1 declaratory of existing law and not as a new enactment.

2 (Source: P.A. 88-455.)

3 (35 ILCS 200/21-110)

4 Sec. 21-110. Published notice of annual application for
5 judgment and sale; delinquent taxes. At any time after all
6 taxes have become delinquent in any year, the Collector shall
7 publish an advertisement, giving notice of the intended
8 application for judgment and sale of the delinquent properties.

9 The advertisement shall include the street address and PIN
10 number of each delinquent property. Except as provided below,

11 the advertisement shall be in a newspaper published in the
12 township or road district in which the properties are located.

13 If there is no newspaper published in the township or road
14 district, then the notice shall be published in some newspaper
15 in the same county as the township or road district, to be
16 selected by the county collector. When the property is in a
17 city with more than 1,000,000 inhabitants, the advertisement
18 may be in any newspaper published in the same county. When the
19 property is in an incorporated town which has superseded a
20 civil township, the advertisement shall be in a newspaper
21 published in the incorporated town or if there is no such
22 newspaper, then in a newspaper published in the county.

23 The provisions of this Section relating to the time when
24 the Collector shall advertise intended application for
25 judgment for sale are subject to modification by the governing

1 authority of a county in accordance with the provisions of
2 subsection (c) of Section 21-40.

3 (Source: P.A. 88-455; 88-518; 89-126, eff. 7-11-95.)

4 (35 ILCS 200/21-115)

5 Sec. 21-115. Times of publication of notice. The
6 advertisement shall be published once at least (i) 10 days
7 before the day on which judgment is to be applied for in Cook
8 County and (ii) 30 days before the day on which judgment is to
9 be applied for in all other counties, and shall contain a list
10 of the delinquent properties upon which the taxes or any part
11 thereof remain due and unpaid, the names of owners, if known,
12 the total amount due, and the year or years for which they are
13 due. In counties of less than 3,000,000 inhabitants,
14 advertisement shall include notice of the registration
15 requirement for persons bidding at the sale. Properties upon
16 which taxes have been paid in full under protest shall not be
17 included in the list.

18 The collector shall give notice that he or she will apply
19 to the circuit court on a specified day for judgment against
20 the properties for the taxes, and costs, and for an order to
21 sell the properties for the satisfaction of the amount due.

22 The collector shall also give notice of a date within the
23 next 5 business days after the date of application on which all
24 the properties for the sale of which an order is made will be
25 exposed to public sale at a location within the county

1 designated by the county collector, for the amount of taxes,
2 and cost due. The advertisement published according to the
3 provisions of this Section shall be deemed to be sufficient
4 notice of the intended application for judgment and of the sale
5 of properties under the order of the court. Notwithstanding the
6 provisions of this Section and Section 21-110, in the 10 years
7 following the completion of a general reassessment of property
8 in any county with 3,000,000 or more inhabitants, made under an
9 order of the Department, the publication shall be made not
10 sooner than 10 days nor more than 90 days after the date when
11 all unpaid taxes on property have become delinquent.

12 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-426, eff.
13 6-1-96; 89-626, eff. 8-9-96.)

14 (35 ILCS 200/21-118 new)

15 Sec. 21-118. Tax sale; online database. At least 10 days
16 prior to any tax sale authorized under this Article 21, the
17 county collector of a county with a population of 10,000 or
18 more, according to the most recent federal decennial census,
19 shall post on his or her website a list of all properties that
20 are eligible to be sold at the sale. The list shall include the
21 street address and PIN number assigned to the property.

22 (35 ILCS 200/21-165)

23 Sec. 21-165. Payment of delinquent tax before sale. Any
24 person owning or claiming properties upon which application for

1 judgment is applied for and any lienholder of record may, in
2 person or by agent, pay the taxes, and costs due, or in
3 counties with 3,000,000 or more inhabitants, the taxes, special
4 assessments, interest and costs due, to the county collector at
5 any time on or before the calendar day immediately preceding
6 the day the taxes are sold, and the collector must accept those
7 payments. A home rule unit may not regulate the hours and
8 procedures employed by the county collector in a manner that is
9 inconsistent with this Section. No deadline for the payment of
10 taxes, special assessments, interest, or costs may be imposed
11 by any county, including a home rule unit, if the deadline is
12 inconsistent with this Section. This Section is a limitation
13 under subsection (i) of Section 6 of Article VII of the
14 Illinois Constitution on the concurrent exercise by home rule
15 units of powers and functions exercised by the State. ~~sale.~~

16 (Source: P.A. 92-267, eff. 1-1-02.)

17 (35 ILCS 200/21-205)

18 Sec. 21-205. Tax sale procedures. The collector, in person
19 or by deputy, shall attend, on the day and in the place
20 specified in the notice for the sale of property for taxes, and
21 shall, between 9:00 a.m. and 4:00 p.m., or later at the
22 collector's discretion, proceed to offer for sale, separately
23 and in consecutive order, all property in the list on which the
24 taxes, special assessments, interest or costs have not been
25 paid. However, in any county with 3,000,000 or more

1 inhabitants, the offer for sale shall be made between 8:00 a.m.
2 and 8:00 p.m. The collector's office shall be kept open during
3 all hours in which the sale is in progress. The sale shall be
4 continued from day to day, until all property in the delinquent
5 list has been offered for sale. However, any city, village or
6 incorporated town interested in the collection of any tax or
7 special assessment, may, in default of bidders, withdraw from
8 collection the special assessment levied against any property
9 by the corporate authorities of the city, village or
10 incorporated town. In case of a withdrawal, there shall be no
11 sale of that property on account of the delinquent special
12 assessment thereon.

13 Until January 1, 2013, in ~~in~~ every sale of property
14 pursuant to the provisions of this Code, the collector may
15 employ any automated means that the collector deems
16 appropriate. Beginning on January 1, 2013, the collector shall
17 employ an automated bidding system that is programmed to accept
18 the lowest redemption price bid by a tax purchaser, subject to
19 the penalty percentage limitation set forth in Section 21-215.
20 All, ~~provided that~~ bidders are required to personally attend
21 the sale and the automated means must be certified by the
22 Department. The changes made by this amendatory Act of the 94th
23 General Assembly are declarative of existing law.

24 (Source: P.A. 94-922, eff. 1-1-07.)

1 Sec. 21-225. Forfeited property. Every property offered at
2 public sale, and not sold for want of bidders, unless it is
3 released from sale by the withdrawal from collection of a
4 special assessment levied thereon, shall be forfeited to the
5 State of Illinois. However, when the court, county clerk and
6 county treasurer certify that the taxes and special assessments
7 not withdrawn from collection on forfeited property equal or
8 exceed the actual value of the property, the county collector
9 shall, on the receipt of such certificate, offer the property
10 for sale to the highest bidder, after first giving 10 days'
11 notice in counties with less than 10,000 inhabitants, according
12 to the most recent federal decennial census, and 30 days'
13 notice in all other counties, in the manner described in
14 Sections 21-110 and 21-115, of the time and place of sale,
15 together with a description of the property to be offered. A
16 certificate of purchase shall be issued to the purchaser at the
17 sale as in other cases provided in this Code. The county
18 collector shall receive credit in the settlement with the
19 taxing bodies for which the tax was levied for the amount not
20 realized by the sale. The amount received from the sale shall
21 be paid by the collector, pro rata, to the taxing bodies
22 entitled to it.

23 (Source: Laws 1965, p. 631; P.A. 88-455.)

24 (35 ILCS 200/21-305)

25 Sec. 21-305. Payments from Indemnity Fund.

1 (a) Any owner of property sold under any provision of this
2 Code who sustains loss or damage by reason of the issuance of a
3 tax deed under Section 21-445 or 22-40 and who is barred or is
4 in any way precluded from bringing an action for the recovery
5 of the property shall have the right to indemnity for the loss
6 or damage sustained, limited as follows:

7 (1) An owner who resided on property that contained 4
8 or less dwelling units on the last day of the period of
9 redemption and who is equitably entitled to compensation
10 for the loss or damage sustained has the right to
11 indemnity. An equitable indemnity award shall be limited to
12 the fair cash value of the property as of the date the tax
13 deed was issued less any mortgages or liens on the
14 property, and the award will not exceed \$99,000. The Court
15 shall liberally construe this equitable entitlement
16 standard to provide compensation wherever, in the
17 discretion of the Court, the equities warrant the action.

18 An owner of a property that contained 4 or less
19 dwelling units who requests an award in excess of \$99,000
20 must prove that the loss of his or her property was not
21 attributable to his or her own fault or negligence before
22 an award in excess of \$99,000 will be granted.

23 (2) An owner who sustains the loss or damage of any
24 property occasioned by reason of the issuance of a tax
25 deed, without fault or negligence of his or her own, has
26 the right to indemnity limited to the fair cash value of

1 the property less any mortgages or liens on the property.
2 In determining the existence of fault or negligence, the
3 court shall consider whether the owner exercised ordinary
4 reasonable diligence under all of the relevant
5 circumstances.

6 (3) In determining the fair cash value of property less
7 any mortgages or liens on the property, the fair cash value
8 shall be reduced by the principal amount of all taxes paid
9 by the tax purchaser or his or her assignee before the
10 issuance of the tax deed.

11 (4) If an award made under paragraph (1) or (2) is
12 subject to a reduction by the amount of an outstanding
13 mortgage or lien on the property, other than the principal
14 amount of all taxes paid by the tax purchaser or his or her
15 assignee before the issuance of the tax deed and the
16 petitioner would be personally liable to the mortgagee or
17 lienholder for all or part of that reduction amount, the
18 court shall order an additional indemnity award to be paid
19 directly to the mortgagee or lienholder sufficient to
20 discharge the petitioner's personal liability. The court,
21 in its discretion, may order the joinder of the mortgagee
22 or lienholder as an additional party to the indemnity
23 action.

24 (b) Indemnity fund; subrogation.

25 (1) Any person claiming indemnity hereunder shall
26 petition the Court which ordered the tax deed to issue,

1 shall name the County Treasurer, as Trustee of the
2 indemnity fund, as defendant to the petition, and shall ask
3 that judgment be entered against the County Treasurer, as
4 Trustee, in the amount of the indemnity sought. The
5 provisions of the Civil Practice Law shall apply to
6 proceedings under the petition, except that neither the
7 petitioner nor County Treasurer shall be entitled to trial
8 by jury on the issues presented in the petition. The Court
9 shall liberally construe this Section to provide
10 compensation wherever in the discretion of the Court the
11 equities warrant such action.

12 (2) The County Treasurer, as Trustee of the indemnity
13 fund, shall be subrogated to all parties in whose favor
14 judgment may be rendered against him or her, and by third
15 party complaint may bring in as a defendant any person,
16 other than the tax deed grantee and its successors in
17 title, not a party to the action who is or may be liable to
18 him or her, as subrogee, for all or part of the
19 petitioner's claim against him or her.

20 (c) Any contract involving the proceeds of a judgment for
21 indemnity under this Section, between the tax deed grantee or
22 its successors in title and the indemnity petitioner or his or
23 her successors, shall be in writing. In any action brought
24 under Section 21-305, the Collector shall be entitled to
25 discovery regarding, but not limited to, the following:

26 (1) the identity of all persons beneficially

1 interested in the contract, directly or indirectly,
2 including at least the following information: the names and
3 addresses of any natural persons; the place of
4 incorporation of any corporation and the names and
5 addresses of its shareholders unless it is publicly held;
6 the names and addresses of all general and limited partners
7 of any partnership; the names and addresses of all persons
8 having an ownership interest in any entity doing business
9 under an assumed name, and the county in which the assumed
10 business name is registered; and the nature and extent of
11 the interest in the contract of each person identified;

12 (2) the time period during which the contract was
13 negotiated and agreed upon, from the date of the first
14 direct or indirect contact between any of the contracting
15 parties to the date of its execution;

16 (3) the name and address of each natural person who
17 took part in negotiating the contract, and the identity and
18 relationship of the party that the person represented in
19 the negotiations; and

20 (4) the existence of an agreement for payment of
21 attorney's fees by or on behalf of each party.

22 Any information disclosed during discovery may be subject
23 to protective order as deemed appropriate by the court. The
24 terms of the contract shall not be used as evidence of value.

25 (d) A petition of indemnity under this Section must be
26 filed within 10 years after the date the tax deed was issued.

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

2 (35 ILCS 200/21-398 new)

3 Sec. 21-398. Payments to certificate holders.

4 (a) Except as provided in subsections (b), (c), and (d),
5 the county clerk shall distribute any redemption payments,
6 along with any accrued interest and penalties, to the holder of
7 the certificate of purchase (i) within 15 business days after
8 payment is received from the redeeming party or (ii) upon
9 surrender of the certificate of purchase by the certificate
10 holder, whichever occurs later. The county clerk shall notify
11 the certificate holder within 5 business days, either
12 electronically or in writing, that the taxes have been
13 redeemed.

14 (b) If a payment is made under protest as provided in
15 Section 21-380 of this Code, then the county clerk shall
16 distribute the redemption money to the holder of the
17 certificate of purchase within 15 business days after a
18 certified copy of the court order directing the county clerk to
19 make such a distribution is presented to the county clerk.

20 (c) Partial redemption payments shall be distributed as
21 provided in Section 21-375.

22 (d) If an order is entered setting aside a redemption, then
23 any prior distributions to the holder of the certificate of
24 purchase must be refunded to the county clerk and redemption
25 payments shall be distributed as provided in Section 21-397.

1 (e) If the certificate of purchase is assigned or
 2 reassigned to any party other than the tax purchaser, then the
 3 tax purchaser must notify the county clerk of that fact within
 4 15 business days after the reassignment occurs.

5 (f) This Section does not apply in counties with more than
 6 3,000,000 inhabitants.

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 in the following form completely filled in:

TAKE NOTICE

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

THIS PROPERTY HAS BEEN SOLD FOR

DELINQUENT TAXES

25 Property located at

1 Legal Description or Property ~~Permanent~~ Index No.
 2
 3

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

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

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

13 YOU ARE URGED TO REDEEM IMMEDIATELY TO
 14 PREVENT LOSS OF PROPERTY

15 Redemption can be made at any time on or before by
 16 applying to the County Clerk of County, Illinois at the
 17 Office of the County Clerk ~~County Court House~~ in,
 18 Illinois.

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

24 For further information contact the County Clerk

25 ADDRESS:.....

26 TELEPHONE:.....

1
 2 Purchaser or Assignee
 3 Dated (insert date).

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

13 The changes to this Section made by this amendatory Act of
 14 the 97th General Assembly apply only to tax sales that occur on
 15 or after the effective date of this amendatory Act of the 97th
 16 General Assembly.

17 (Source: P.A. 94-380, eff. 7-29-05.)

18 (35 ILCS 200/22-10)

19 Sec. 22-10. Notice of expiration of period of redemption. A
 20 purchaser or assignee shall not be entitled to a tax deed to
 21 the property sold unless, not less than 3 months nor more than
 22 6 months prior to the expiration of the period of redemption,
 23 he or she gives notice of the sale and the date of expiration

1 of the period of redemption to the owners, occupants, and
2 parties interested in the property, including any mortgagee of
3 record, as provided below.

4 The Notice to be given to the parties shall be in at least
5 10 point type in the following form completely filled in:

6 TAX DEED NO. FILED

7 TAKE NOTICE

8 County of

9 Date Premises Sold

10 Certificate No.

11 Sold for General Taxes of (year)

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

14 Warrant No. Inst. No.

15 THIS PROPERTY HAS BEEN SOLD FOR

16 DELINQUENT TAXES

17 Property located at

18 Legal Description or Property Index No.

19

20

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

24

25 The amount to redeem is subject to increase at 6 month
26 intervals from the date of sale and may be further increased if

1 the purchaser at the tax sale or his or her assignee pays any
2 subsequently accruing taxes or special assessments to redeem
3 the property from subsequent forfeitures or tax sales. Check
4 with the county clerk as to the exact amount you owe before
5 redeeming.

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

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

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

14 YOU ARE URGED TO REDEEM IMMEDIATELY

15 TO PREVENT LOSS OF PROPERTY

16 Redemption can be made at any time on or before by
17 applying to the County Clerk of, County, Illinois at the
18 Office of the County Clerk ~~County Court House~~ in,
19 Illinois.

20 For further information contact the County Clerk

21 ADDRESS:.....

22 TELEPHONE:.....

23

24 Purchaser or Assignee.

25 Dated (insert date).

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

4 The changes to this Section made by this amendatory Act of
5 the 97th General Assembly apply only to matters in which a
6 petition for tax deed is filed on or after the effective date
7 of this amendatory Act of the 97th General Assembly.

8 ~~This amendatory Act of 1996 applies only to matters in~~
9 ~~which a petition for tax deed is filed on or after the~~
10 ~~effective date of this amendatory Act of 1996.~~

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

15 (Source: P.A. 94-380, eff. 7-29-05; 95-477, eff. 6-1-08.)

16 (35 ILCS 200/22-25)

17 Sec. 22-25. Mailed notice. In addition to the notice
18 required to be served not less than 3 months nor more than 6
19 months prior to the expiration of the period of redemption, the
20 purchaser or his or her assignee shall prepare and deliver to
21 the clerk of the Circuit Court of the county in which the
22 property is located, the notice provided for in this Section,
23 together with the statutory costs for mailing the notice by
24 certified mail, return receipt requested. The form of notice to

1 be mailed by the clerk shall be identical in form to that
2 provided by Section 22-10 for service upon owners residing upon
3 the property sold, except that it shall bear the signature of
4 the clerk instead of the name of the purchaser or assignee and
5 shall designate the parties to whom it is to be mailed. The
6 clerk may furnish the form. The clerk shall promptly mail the
7 notices delivered to him or her by certified mail, return
8 receipt requested. The certificate of the clerk that he or she
9 has mailed the notices, together with the return receipts,
10 shall be filed in and made a part of the court record. The
11 notices shall be mailed to the owners of the property at their
12 last known addresses, and to those persons who are entitled to
13 service of notice as occupants.

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

17 ~~The changes to this Section made by this amendatory Act of~~
18 ~~the 95th General Assembly apply only to matters in which a~~
19 ~~petition for tax deed is filed on or after the effective date~~
20 ~~of this amendatory Act of the 95th General Assembly.~~

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

22 Section 10. The Counties Code is amended by changing
23 Section 3-10008 as follows:

24 (55 ILCS 5/3-10008) (from Ch. 34, par. 3-10008)

1 Sec. 3-10008. Office hours. Except as otherwise provided in
2 this Section, the ~~The~~ county treasurer shall keep his office
3 open and attend to the duties thereof from eight o'clock in the
4 forenoon to five o'clock in the afternoon on each working day
5 excepting such days as under law are legal holidays, and may
6 close his office at 12 o'clock on Saturday of each week;
7 Provided, that the county treasurer shall not be compelled to
8 open his office before the hour of nine o'clock a. m. and, by
9 permission of the county board, the treasurer may close his
10 office all day Saturday: Provided, further, that, except with
11 respect to the required office hours applicable to tax sales,
12 the hours of opening and closing of the office of the county
13 treasurer may be changed and otherwise fixed and determined by
14 the county board of any county. Any such action taken by the
15 county board shall be by an appropriate resolution passed at a
16 regular meeting. Notwithstanding the provisions of this
17 Section or any other provision of law, the county treasurer
18 must keep his or her office open from 8:00 a.m. until 5:00 p.m.
19 on the day before the commencement of a tax sale held in the
20 county pursuant to Division 3.5 of Article 21 of the Property
21 Tax Code and during the same hours each day the tax sale is
22 pending. A home rule unit may not regulate the hours employed
23 by the county treasurer in a manner that is inconsistent with
24 this Section. This Section is a limitation under subsection (i)
25 of Section 6 of Article VII of the Illinois Constitution on the
26 concurrent exercise by home rule units of powers and functions

1 exercised by the State.

2 (Source: P.A. 86-962.)

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