



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB1710

Introduced 2/9/2011, by Sen. William R. Haine

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-205
35 ILCS 200/21-215

Amends the Property Tax Code. Provides that all tax sales that are not conducted using automated means shall be videotaped. In a Section concerning penalty bids, provides that the collector may, at his or her discretion, declare the taxes forfeited if multiple simultaneous bids of the same percentage are made and those bids are the lowest. Provides that, if there are multiple bids for 0%, then the collector shall randomly select one of the bidders to be the purchaser of the property. Provides that, during the sale, each bidder's penalty percentage shall be disclosed to the other bidders. Provides that bidders shall have the opportunity to reduce their bids during the sale after previous bids have been disclosed. Provides that a record of the winning bid and the name of the tax purchaser shall be open to public inspection.

LRB097 08478 HLH 48605 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 21-205 and 21-215 as follows:

6 (35 ILCS 200/21-205)

7 Sec. 21-205. Tax sale procedures. The collector, in person
8 or by deputy, shall attend, on the day and in the place
9 specified in the notice for the sale of property for taxes, and
10 shall, between 9:00 a.m. and 4:00 p.m., or later at the
11 collector's discretion, proceed to offer for sale, separately
12 and in consecutive order, all property in the list on which the
13 taxes, special assessments, interest or costs have not been
14 paid. However, in any county with 3,000,000 or more
15 inhabitants, the offer for sale shall be made between 8:00 a.m.
16 and 8:00 p.m. The collector's office shall be kept open during
17 all hours in which the sale is in progress. The sale shall be
18 continued from day to day, until all property in the delinquent
19 list has been offered for sale. However, any city, village or
20 incorporated town interested in the collection of any tax or
21 special assessment, may, in default of bidders, withdraw from
22 collection the special assessment levied against any property
23 by the corporate authorities of the city, village or

1 incorporated town. In case of a withdrawal, there shall be no
2 sale of that property on account of the delinquent special
3 assessment thereon.

4 In every sale of property pursuant to the provisions of
5 this Code, the collector may employ any automated means that
6 the collector deems appropriate, provided that bidders are
7 required to personally attend the sale and the automated means
8 must be certified by the Department. On and after the effective
9 date of this amendatory Act of the 97th General Assembly, all
10 tax sales shall be videotaped with audio. The changes made by
11 this amendatory Act of the 94th General Assembly are
12 declarative of existing law.

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

14 (35 ILCS 200/21-215)

15 Sec. 21-215. Penalty bids. The person at the sale offering
16 to pay the amount due on each property for the least penalty
17 percentage shall be the purchaser of that property. No bid
18 shall be accepted for a penalty exceeding 18% of the amount of
19 the tax or special assessment on property. The collector may,
20 at his or her discretion, declare the taxes forfeited if
21 multiple simultaneous bids of the same percentage are made and
22 subsequent lower bids are not made. However, if there are
23 multiple bids for 0%, then the collector shall randomly select
24 one of the bidders to be the purchaser of the property. During
25 the sale, each bidder's percentage shall be disclosed to the

1 other bidders. Bidders shall have the opportunity to reduce
2 their bids during the sale after other bids have been
3 disclosed. At the conclusion of the sale, a record of the
4 winning bid and the name of the tax purchaser shall be open to
5 public inspection.

6 (Source: P.A. 86-1431; 86-1480; 88-455.)