

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 21-245, 21-295, and 21-330 as follows:

6 (35 ILCS 200/21-245)

7 Sec. 21-245. Automation fee. In all counties, each person  
8 purchasing any property at a sale under this Code, shall pay to  
9 the county collector, prior to the issuance of any tax  
10 certificate, an automation fee set by the county collector of  
11 not more than \$10 for each item purchased. A like sum shall be  
12 paid for each year that all or a portion of the subsequent  
13 taxes are paid by a tax purchaser and posted to the tax  
14 judgment, sale, redemption and forfeiture record where the  
15 underlying certificate is recorded. ~~The county collector in all~~  
16 ~~counties may assess to the purchaser of property for delinquent~~  
17 ~~taxes an automation fee of not more than \$10 per parcel. In~~  
18 counties with less than 3,000,000 inhabitants:

19 (a) The fee shall be paid at the time of the purchase if  
20 the record keeping system used for processing the delinquent  
21 property tax sales is automated or has been approved for  
22 automation by the county board. The fee shall be collected in  
23 the same manner as other fees or costs.

1 (b) Fees collected under this Section shall be retained by  
2 the county treasurer in a fund designated as the Tax Sale  
3 Automation Fund. The fund shall be audited by the county  
4 auditor. The county board, with the approval of the county  
5 treasurer, shall make expenditures from the fund (1) to pay any  
6 costs related to the automation of property tax collections and  
7 delinquent property tax sales, including the cost of hardware,  
8 software, research and development, and personnel and (2) to  
9 defray the cost of providing electronic access to property tax  
10 collection records and delinquent tax sale records.

11 (Source: P.A. 93-415, eff. 8-5-03.)

12 (35 ILCS 200/21-295)

13 Sec. 21-295. Creation of indemnity fund.

14 (a) In counties of less than 3,000,000 inhabitants, each  
15 person purchasing any property at a sale under this Code shall  
16 pay to the County Collector, prior to the issuance of any  
17 certificate of purchase, an indemnity ~~a~~ fee set by the county  
18 collector of not more than \$20 for each item purchased. A like  
19 sum shall be paid for each year that all or a portion of  
20 subsequent taxes are paid by the tax purchaser and posted to  
21 the tax judgment, sale, redemption and forfeiture record where  
22 the underlying certificate of purchase is recorded.

23 (a-5) In counties of 3,000,000 or more inhabitants, each  
24 person purchasing property at a sale under this Code shall pay  
25 to the County Collector a fee of \$80 for each item purchased

1 plus an additional sum equal to 5% of taxes, interest, and  
2 penalties paid by the purchaser, including the taxes, interest,  
3 and penalties paid under Section 21-240. In these counties, the  
4 certificate holder shall also pay to the County Collector a fee  
5 of \$80 for each year that all or a portion of subsequent taxes  
6 are paid by the tax purchaser and posted to the tax judgment,  
7 sale, redemption, and forfeiture record, plus an additional sum  
8 equal to 5% of all subsequent taxes, interest, and penalties.  
9 The additional 5% fees are not required after December 31,  
10 2006. The changes to this subsection made by this amendatory  
11 Act of the 91st General Assembly are not a new enactment, but  
12 declaratory of existing law.

13 (b) The amount paid prior to issuance of the certificate of  
14 purchase pursuant to subsection (a) or (a-5) shall be included  
15 in the purchase price of the property in the certificate of  
16 purchase and all amounts paid under this Section shall be  
17 included in the amount required to redeem under Section 21-355.  
18 Except as otherwise provided in subsection (b) of Section  
19 21-300, all money received under subsection (a) or (a-5) shall  
20 be paid by the Collector to the County Treasurer of the County  
21 in which the land is situated, for the purpose of an indemnity  
22 fund. The County Treasurer, as trustee of that fund, shall  
23 invest all of that fund, principal and income, in his or her  
24 hands from time to time, if not immediately required for  
25 payments of indemnities under subsection (a) of Section 21-305,  
26 in investments permitted by the Illinois State Board of

1 Investment under Article 22A of the Illinois Pension Code. The  
2 county collector shall report annually to the county clerk on  
3 the condition and income of the fund. The indemnity fund shall  
4 be held to satisfy judgments obtained against the County  
5 Treasurer, as trustee of the fund. No payment shall be made  
6 from the fund, except upon a judgment of the court which  
7 ordered the issuance of a tax deed.

8 (Source: P.A. 94-412, eff. 8-2-05.)

9 (35 ILCS 200/21-330)

10 Sec. 21-330. Fund for payment of interest. In all counties  
11 of less than 3,000,000 inhabitants, the county board, by  
12 resolution, may impose a fee for payment of interest and costs.  
13 Each person purchasing any property at a sale under this Code  
14 shall pay to the county collector, prior to the issuance of any  
15 certificate of purchase, a fee of up to \$60 for each item  
16 purchased. ~~In counties of under 3,000,000 inhabitants, the~~  
17 ~~county board may impose a fee of up to \$60, which shall be paid~~  
18 ~~to the county collector, upon each person purchasing any~~  
19 ~~property at a sale held under this Code, prior to the issuance~~  
20 ~~of any certificate of purchase.~~ Each person purchasing any  
21 property at a sale held under this Code in a county with  
22 3,000,000 or more inhabitants shall pay to the county  
23 collector, prior to the issuance of any certificate of  
24 purchase, a fee of \$100 for each item purchased. That amount  
25 shall be included in the price paid for the certificate of

1 purchase and the amount required to redeem under Section  
2 21-355.

3 All sums of money received under this Section shall be paid  
4 by the collector to the county treasurer of the county in which  
5 the property is situated for deposit into a special fund. It  
6 shall be the duty of the county treasurer, as trustee of the  
7 fund, to invest the principal and income of the fund from time  
8 to time, if not immediately required for payments under this  
9 Section, in investments as are authorized by Sections 3-10009  
10 and 3-11002 of the Counties Code. The fund shall be held to pay  
11 interest and costs by the county treasurer as trustee of the  
12 fund. No payment shall be made from the fund except by order of  
13 the court declaring a sale in error under Section 21-310,  
14 22-35, or 22-50 or by declaration of the county collector under  
15 subsection (c) of Section 21-310. Any moneys accumulated in the  
16 fund by the county treasurer in excess of (i) \$100,000 in  
17 counties with 250,000 or less inhabitants or (ii) \$500,000 in  
18 counties with more than 250,000 inhabitants shall be paid each  
19 year prior to the commencement of the annual tax sale, first to  
20 satisfy any existing unpaid judgments entered pursuant to  
21 Section 21-295, and any funds remaining thereafter shall be  
22 paid to the general fund of the county.

23 (Source: P.A. 94-362, eff. 7-29-05.)