

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

6 (35 ILCS 200/21-205)

7 Sec. 21-205. Tax sale procedures.

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

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

4 (b) Until January 1, 2013, in every sale of property
5 pursuant to the provisions of this Code, the collector may
6 employ any automated means that the collector deems
7 appropriate. Beginning on January 1, 2013, either (i) the
8 collector shall employ an automated bidding system that is
9 programmed to accept the lowest redemption price bid by an
10 eligible tax purchaser, subject to the penalty percentage
11 limitation set forth in Section 21-215, or (ii) all tax sales
12 shall be digitally recorded with video and audio. All bidders
13 are required to personally attend the sale and, if automated
14 means are used, all hardware and software used with respect to
15 those automated means must be certified by the Department and
16 re-certified by the Department every 5 years. If the tax sales
17 are digitally recorded and no automated bidding system is used,
18 then the recordings shall be maintained by the collector for a
19 period of at least 3 years from the date of the tax sale. The
20 changes made by this amendatory Act of the 94th General
21 Assembly are declarative of existing law.

22 (c) County collectors may, when applicable, eject tax
23 bidders who disrupt the tax sale or use illegal bid practices.

24 (Source: P.A. 97-557, eff. 7-1-12; 97-1125, eff. 8-28-12.)

25 (35 ILCS 200/21-245)

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

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

18 (b) Fees collected under this Section shall be retained by
19 the county treasurer in a fund designated as the Tax Sale
20 Automation Fund. The fund shall be audited by the county
21 auditor. The county board, with the approval of the county
22 treasurer, shall make expenditures from the fund (1) to pay any
23 costs related to the automation of property tax collections and
24 delinquent property tax sales, including the cost of hardware,
25 software, research and development, and personnel and (2) to
26 defray the cost of providing electronic access to property tax

1 collection records and delinquent tax sale records.

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

3 (35 ILCS 200/21-295)

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

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

14 (a-5) In counties of 3,000,000 or more inhabitants, each
15 person purchasing property at a sale under this Code shall pay
16 to the County Collector a fee of \$80 for each item purchased
17 plus an additional sum equal to 5% of taxes, interest, and
18 penalties paid by the purchaser, including the taxes, interest,
19 and penalties paid under Section 21-240. In these counties, the
20 certificate holder shall also pay to the County Collector a fee
21 of \$80 for each year that all or a portion of subsequent taxes
22 are paid by the tax purchaser and posted to the tax judgment,
23 sale, redemption, and forfeiture record, plus an additional sum
24 equal to 5% of all subsequent taxes, interest, and penalties.
25 The additional 5% fees are not required after December 31,

1 2006. The changes to this subsection made by this amendatory
2 Act of the 91st General Assembly are not a new enactment, but
3 declaratory of existing law.

4 (b) The amount paid prior to issuance of the certificate of
5 purchase pursuant to subsection (a) or (a-5) shall be included
6 in the purchase price of the property in the certificate of
7 purchase and all amounts paid under this Section shall be
8 included in the amount required to redeem under Section 21-355.
9 Except as otherwise provided in subsection (b) of Section
10 21-300, all money received under subsection (a) or (a-5) shall
11 be paid by the Collector to the County Treasurer of the County
12 in which the land is situated, for the purpose of an indemnity
13 fund. The County Treasurer, as trustee of that fund, shall
14 invest all of that fund, principal and income, in his or her
15 hands from time to time, if not immediately required for
16 payments of indemnities under subsection (a) of Section 21-305,
17 in investments permitted by the Illinois State Board of
18 Investment under Article 22A of the Illinois Pension Code. The
19 county collector shall report annually to the county clerk on
20 the condition and income of the fund. The indemnity fund shall
21 be held to satisfy judgments obtained against the County
22 Treasurer, as trustee of the fund. No payment shall be made
23 from the fund, except upon a judgment of the court which
24 ordered the issuance of a tax deed.

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

1 (35 ILCS 200/21-330)

2 Sec. 21-330. Fund for payment of interest. In all counties
3 of less than 3,000,000 inhabitants, the county board, by
4 resolution, may impose a fee for payment of interest and costs.
5 Each person purchasing any property at a sale under this Code
6 shall pay to the county collector, prior to the issuance of any
7 certificate of purchase, a fee of up to \$60 for each item
8 purchased. ~~In counties of under 3,000,000 inhabitants, the~~
9 ~~county board may impose a fee of up to \$60, which shall be paid~~
10 ~~to the county collector, upon each person purchasing any~~
11 ~~property at a sale held under this Code, prior to the issuance~~
12 ~~of any certificate of purchase.~~ Each person purchasing any
13 property at a sale held under this Code in a county with
14 3,000,000 or more inhabitants shall pay to the county
15 collector, prior to the issuance of any certificate of
16 purchase, a fee of \$100 for each item purchased. That amount
17 shall be included in the price paid for the certificate of
18 purchase and the amount required to redeem under Section
19 21-355.

20 All sums of money received under this Section shall be paid
21 by the collector to the county treasurer of the county in which
22 the property is situated for deposit into a special fund. It
23 shall be the duty of the county treasurer, as trustee of the
24 fund, to invest the principal and income of the fund from time
25 to time, if not immediately required for payments under this
26 Section, in investments as are authorized by Sections 3-10009

1 and 3-11002 of the Counties Code. The fund shall be held to pay
2 interest and costs by the county treasurer as trustee of the
3 fund. No payment shall be made from the fund except by order of
4 the court declaring a sale in error under Section 21-310,
5 22-35, or 22-50 or by declaration of the county collector under
6 subsection (c) of Section 21-310. Any moneys accumulated in the
7 fund by the county treasurer in excess of (i) \$100,000 in
8 counties with 250,000 or less inhabitants or (ii) \$500,000 in
9 counties with more than 250,000 inhabitants shall be paid each
10 year prior to the commencement of the annual tax sale, first to
11 satisfy any existing unpaid judgments entered pursuant to
12 Section 21-295, and any funds remaining thereafter shall be
13 paid to the general fund of the county.

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