

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 21-115, 21-310, 22-35 as follows:

6 (35 ILCS 200/21-115)

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

1 the properties for the sale of which an order is made will be
2 exposed to public sale at a location within the county
3 designated by the county collector, for the amount of taxes,
4 and cost due. The advertisement published according to the
5 provisions of this Section shall be deemed to be sufficient
6 notice of the intended application for judgment and of the sale
7 of properties under the order of the court. A county with fewer
8 than 3,000,000 inhabitants may, by joint agreement, combine its
9 tax sale with the tax sale of one or more other contiguous
10 counties; such a joint tax sale shall be held at a location in
11 one of the participating counties. Notwithstanding the
12 provisions of this Section and Section 21-110, in the 10 years
13 following the completion of a general reassessment of property
14 in any county with 3,000,000 or more inhabitants, made under an
15 order of the Department, the publication shall be made not
16 sooner than 10 days nor more than 90 days after the date when
17 all unpaid taxes on property have become delinquent.

18 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-426, eff.
19 6-1-96; 89-626, eff. 8-9-96.)

20 (35 ILCS 200/21-310)

21 Sec. 21-310. Sales in error.

22 (a) When, upon application of the county collector, the
23 owner of the certificate of purchase, or a municipality which
24 owns or has owned the property ordered sold, it appears to the
25 satisfaction of the court which ordered the property sold that

1 any of the following subsections are applicable, the court
2 shall declare the sale to be a sale in error:

3 (1) the property was not subject to taxation, or all or
4 any part of the lien of taxes sold has become null and void
5 pursuant to Section 21-95 or unenforceable pursuant to
6 subsection (c) of Section 18-250 or subsection (b) of
7 Section 22-40,

8 (2) the taxes or special assessments had been paid
9 prior to the sale of the property,

10 (3) there is a double assessment,

11 (4) the description is void for uncertainty,

12 (5) the assessor, chief county assessment officer,
13 board of review, board of appeals, or other county official
14 has made an error (other than an error of judgment as to
15 the value of any property),

16 (5.5) the owner of the homestead property had tendered
17 timely and full payment to the county collector that the
18 owner reasonably believed was due and owing on the
19 homestead property, and the county collector did not apply
20 the payment to the homestead property; provided that this
21 provision applies only to homeowners, not their agents or
22 third-party payors,

23 (6) prior to the tax sale a voluntary or involuntary
24 petition has been filed by or against the legal or
25 beneficial owner of the property requesting relief under
26 the provisions of 11 U.S.C. Chapter 7, 11, 12, or 13,

1 (7) the property is owned by the United States, the
2 State of Illinois, a municipality, or a taxing district, or

3 (8) the owner of the property is a reservist or
4 guardsperson who is granted an extension of his or her due
5 date under Sections 21-15, 21-20, and 21-25 of this Act.

6 (b) When, upon application of the owner of the certificate
7 of purchase only, it appears to the satisfaction of the court
8 which ordered the property sold that any of the following
9 subsections are applicable, the court shall declare the sale to
10 be a sale in error:

11 (1) A voluntary or involuntary petition under the
12 provisions of 11 U.S.C. Chapter 7, 11, 12, or 13 has been
13 filed subsequent to the tax sale and prior to the issuance
14 of the tax deed.

15 (2) The improvements upon the property sold have been
16 substantially destroyed or rendered uninhabitable or
17 otherwise unfit for occupancy subsequent to the tax sale
18 and prior to the issuance of the tax deed; however, if the
19 court declares a sale in error under this paragraph (2),
20 the court may order the holder of the certificate of
21 purchase to assign the certificate to the county collector
22 if requested by the county collector. The county collector
23 may, upon request of the county, as trustee, or upon
24 request of a taxing district having an interest in the
25 taxes sold, further assign any certificate of purchase
26 received pursuant to this paragraph (2) to the county

1 acting as trustee for taxing districts pursuant to Section
2 21-90 of this Code or to the taxing district having an
3 interest in the taxes sold.

4 (3) There is an interest held by the United States in
5 the property sold which could not be extinguished by the
6 tax deed.

7 (4) The real property contains a hazardous substance,
8 hazardous waste, or underground storage tank that would
9 require cleanup or other removal under any federal, State,
10 or local law, ordinance, or regulation, only if the tax
11 purchaser purchased the property without actual knowledge
12 of the hazardous substance, hazardous waste, or
13 underground storage tank. This paragraph (4) applies only
14 if the owner of the certificate of purchase has made
15 application for a sale in error at any time before the
16 issuance of a tax deed. If the court declares a sale in
17 error under this paragraph (4), the court may order the
18 holder of the certificate of purchase to assign the
19 certificate to the county collector if requested by the
20 county collector. The county collector may, upon request of
21 the county, as trustee, or upon request of a taxing
22 district having an interest in the taxes sold, further
23 assign any certificate of purchase received pursuant to
24 this paragraph (4) to the county acting as trustee for
25 taxing districts pursuant to Section 21-90 of this Code or
26 to the taxing district having an interest in the taxes

1 sold.

2 Whenever a court declares a sale in error under this
3 subsection (b), the court shall promptly notify the county
4 collector in writing. Every such declaration pursuant to any
5 provision of this subsection (b) shall be made within the
6 proceeding in which the tax sale was authorized.

7 (c) When the county collector discovers, prior to the
8 expiration of the period of redemption, that a tax sale should
9 not have occurred for one or more of the reasons set forth in
10 subdivision (a) (1), (a) (2), (a) (6), or (a) (7) of this Section,
11 the county collector shall notify the last known owner of the
12 certificate of purchase by certified and regular mail, or other
13 means reasonably calculated to provide actual notice, that the
14 county collector intends to declare an administrative sale in
15 error and of the reasons therefor, including documentation
16 sufficient to establish the reason why the sale should not have
17 occurred. The owner of the certificate of purchase may object
18 in writing within 28 days after the date of the mailing by the
19 county collector. If an objection is filed, the county
20 collector shall not administratively declare a sale in error,
21 but may apply to the circuit court for a sale in error as
22 provided in subsection (a) of this Section. Thirty days
23 following the receipt of notice by the last known owner of the
24 certificate of purchase, or within a reasonable time
25 thereafter, the county collector shall make a written
26 declaration, based upon clear and convincing evidence, that the

1 taxes were sold in error and shall deliver a copy thereof to
2 the county clerk within 30 days after the date the declaration
3 is made for entry in the tax judgment, sale, redemption, and
4 forfeiture record pursuant to subsection (d) of this Section.
5 The county collector shall promptly notify the last known owner
6 of the certificate of purchase of the declaration by regular
7 mail and shall promptly pay the amount of the tax sale,
8 together with interest and costs as provided in Section 21-315,
9 upon surrender of the original certificate of purchase.

10 (d) If a sale is declared to be a sale in error, the county
11 clerk shall make entry in the tax judgment, sale, redemption
12 and forfeiture record, that the property was erroneously sold,
13 and the county collector shall, on demand of the owner of the
14 certificate of purchase, refund the amount paid, pay any
15 interest and costs as may be ordered under Sections 21-315
16 through 21-335, and cancel the certificate so far as it relates
17 to the property. The county collector shall deduct from the
18 accounts of the appropriate taxing bodies their pro rata
19 amounts paid. Alternatively, for sales in error declared under
20 subsection (b) (2) or (b) (4), the county collector may request
21 the circuit court to direct the county clerk to record any
22 assignment of the tax certificate to or from the county
23 collector without charging a fee for the assignment. The owner
24 of the certificate of purchase shall receive all statutory
25 refunds and payments. The county collector shall deduct costs
26 and payments in the same manner as if a sale in error had

1 occurred.

2 (Source: P.A. 100-890, eff. 1-1-19.)

3 (35 ILCS 200/22-35)

4 Sec. 22-35. Reimbursement of a county or municipality
5 before issuance of tax deed. Except in any proceeding in which
6 the tax purchaser is a county acting as a trustee for taxing
7 districts as provided in Section 21-90, an order for the
8 issuance of a tax deed under this Code shall not be entered
9 affecting the title to or interest in any property in which a
10 county, city, village or incorporated town has an interest
11 under the police and welfare power by advancements made from
12 public funds, until the purchaser or assignee makes
13 reimbursement to the county, city, village or incorporated town
14 of the money so advanced or the county, city, village, or town
15 waives its lien on the property for the money so advanced.
16 However, in lieu of reimbursement or waiver, the purchaser or
17 his or her assignee may make application for and the court
18 shall order that the tax purchase be set aside as a sale in
19 error. A sale in error may not be granted under this Section if
20 the lien has been released, satisfied, discharged, or waived. A
21 filing or appearance fee shall not be required of a county,
22 city, village or incorporated town seeking to enforce its claim
23 under this Section in a tax deed proceeding.

24 (Source: P.A. 98-1162, eff. 6-1-15.)

1 Section 10. The Mobile Home Local Services Tax Enforcement
2 Act is amended by changing Section 60 as follows:

3 (35 ILCS 516/60)

4 Sec. 60. Times of publication of notice. The advertisement
5 shall be published once at least 10 days before the day on
6 which judgment is to be applied for, and shall contain a list
7 of the delinquent mobile homes upon which the taxes or any part
8 thereof remain due and unpaid, the names of owners, the street
9 and the common address where the mobile home is sited, if
10 known, the vehicle identification number, if known, the total
11 amount due, and the year or years for which they are due. In
12 counties of less than 3,000,000 inhabitants, advertisement
13 shall include notice of the registration requirement for
14 persons bidding at the sale.

15 The collector shall give notice that he or she will apply
16 to the circuit court on a specified day for judgment against
17 the mobile homes for the taxes, and costs, and for an order to
18 sell the mobile homes for the satisfaction of the amount due.

19 The collector shall also give notice of a date within the
20 next 5 business days after the date of application on which all
21 the mobile homes for the sale of which an order is made will be
22 exposed to public sale at a location within the county
23 designated by the county collector, for the amount of taxes and
24 cost due. The advertisement published according to the
25 provisions of this Section shall be deemed to be sufficient

1 notice of the intended application for judgment and of the sale
2 of mobile homes under the order of the court. A county with
3 fewer than 3,000,000 inhabitants may, by joint agreement,
4 combine its tax sale with the tax sale of one or more other
5 contiguous counties; such a joint tax sale shall be held at a
6 location in one of the participating counties.

7 (Source: P.A. 94-19, eff. 6-14-05.)