

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 Section 21-260 as follows:

6 (35 ILCS 200/21-260)

7 Sec. 21-260. Collector's scavenger sale. Upon the county
8 collector's application under Section 21-145, to be known as
9 the Scavenger Sale Application, the Court shall enter judgment
10 for the general taxes, special taxes, special assessments,
11 interest, penalties and costs as are included in the
12 advertisement and appear to be due thereon after allowing an
13 opportunity to object and a hearing upon the objections as
14 provided in Section 21-175, and order those properties sold by
15 the County Collector at public sale, or by electronic
16 automated sale if the collector chooses to conduct an
17 electronic automated sale pursuant to Section 21-261, to the
18 highest bidder for cash, notwithstanding the bid may be less
19 than the full amount of taxes, special taxes, special
20 assessments, interest, penalties and costs for which judgment
21 has been entered.

22 (a) Conducting the sale - Bidding. All properties shall be
23 offered for sale in consecutive order as they appear in the

1 delinquent list. The minimum bid for any property shall be
2 \$250 or one-half of the tax if the total liability is less than
3 \$500. For in-person scavenger sales, the successful bidder
4 shall pay the amount of minimum bid to the County Collector by
5 the end of the business day on which the bid was placed. That
6 amount shall be paid in cash, by certified or cashier's check,
7 by money order, or, if the successful bidder is a governmental
8 unit, by a check issued by that governmental unit. For
9 electronic automated scavenger sales, the successful bidder
10 shall pay the minimum bid amount by the close of the business
11 day on which the bid was placed. That amount shall be paid
12 online via ACH debit or by the electronic payment method
13 required by the county collector. For in-person scavenger
14 sales, if the bid exceeds the minimum bid, the successful
15 bidder shall pay the balance of the bid to the county collector
16 in cash, by certified or cashier's check, by money order, or,
17 if the successful bidder is a governmental unit, by a check
18 issued by that governmental unit by the close of the next
19 business day. For electronic automated scavenger sales, the
20 successful bidder shall pay, by the close of the next business
21 day, the balance of the bid online via ACH debit or by the
22 electronic payment method required by the county collector. If
23 the minimum bid is not paid at the time of sale or if the
24 balance is not paid by the close of the next business day, then
25 the sale is void and the minimum bid, if paid, is forfeited to
26 the county general fund. In that event, the property shall be

1 reoffered for sale within 30 days of the last offering of
2 property in regular order. The collector shall make available
3 to the public a list of all properties to be included in any
4 reoffering due to the voiding of the original sale. The
5 collector is not required to serve or publish any other notice
6 of the reoffering of those properties. In the event that any of
7 the properties are not sold upon reoffering, or are sold for
8 less than the amount of the original voided sale, the original
9 bidder who failed to pay the bid amount shall remain liable for
10 the unpaid balance of the bid in an action under Section
11 21-240. Liability shall not be reduced where the bidder upon
12 reoffering also fails to pay the bid amount, and in that event
13 both bidders shall remain liable for the unpaid balance of
14 their respective bids. A sale of properties under this Section
15 shall not be final until confirmed by the court.

16 (b) Confirmation of sales. The county collector shall file
17 his or her report of sale in the court within 30 days of the
18 date of sale of each property. No notice of the county
19 collector's application to confirm the sales shall be required
20 except as prescribed by rule of the court. Upon confirmation,
21 except in cases where the sale becomes void under Section
22 22-85, or in cases where the order of confirmation is vacated
23 by the court, a sale under this Section shall extinguish the in
24 rem lien of the general taxes, special taxes and special
25 assessments for which judgment has been entered and a
26 redemption shall not revive the lien. Confirmation of the sale

1 shall in no event affect the owner's personal liability to pay
2 the taxes, interest and penalties as provided in this Code or
3 prevent institution of a proceeding under Section 21-440 to
4 collect any amount that may remain due after the sale.

5 (c) Issuance of tax sale certificates. Upon confirmation
6 of the sale the County Clerk and the County Collector shall
7 issue to the purchaser a certificate of purchase in the form
8 prescribed by Section 21-250 as near as may be. A certificate
9 of purchase shall not be issued to any person who is ineligible
10 to bid at the sale or to receive a certificate of purchase
11 under Section 21-265.

12 (d) Scavenger Tax Judgment, Sale and Redemption Record -
13 Sale of parcels not sold. The county collector shall prepare a
14 Scavenger Tax Judgment, Sale and Redemption Record. The county
15 clerk shall write or stamp on the scavenger tax judgment,
16 sale, forfeiture and redemption record opposite the
17 description of any property offered for sale and not sold, or
18 not confirmed for any reason, the words "offered but not
19 sold". The properties which are offered for sale under this
20 Section and not sold or not confirmed shall be offered for sale
21 annually thereafter in the manner provided in this Section
22 until sold, except in the case of mineral rights, which after
23 10 consecutive years of being offered for sale under this
24 Section and not sold or confirmed shall no longer be required
25 to be offered for sale. At any time between annual sales the
26 County Collector may advertise for sale any properties subject

1 to sale under judgments for sale previously entered under this
2 Section and not executed for any reason. The advertisement and
3 sale shall be regulated by the provisions of this Code as far
4 as applicable.

5 (e) Proceeding to tax deed. The owner of the certificate
6 of purchase shall give notice as required by Sections 22-5
7 through 22-30, and may extend the period of redemption as
8 provided by Section 21-385. At any time within 6 months prior
9 to expiration of the period of redemption from a sale under
10 this Code, the owner of a certificate of purchase may file a
11 petition and may obtain a tax deed under Sections 22-30
12 through 22-55. Within 30 days from filing of the petition, the
13 owner of a certificate must file with the clerk of the circuit
14 court ~~county clerk~~ the names and addresses of the owners of the
15 property and those persons entitled to service of notice at
16 their last known addresses. The clerk shall mail notice within
17 30 days from the date of the filing of addresses with the
18 clerk. All proceedings for the issuance of a tax deed and all
19 tax deeds for properties sold under this Section shall be
20 subject to Sections 22-30 through 22-55. Deeds issued under
21 this Section are subject to Section 22-70. This Section shall
22 be liberally construed so that the deeds provided for in this
23 Section convey merchantable title.

24 (f) Redemptions from scavenger sales. Redemptions may be
25 made from sales under this Section in the same manner and upon
26 the same terms and conditions as redemptions from sales made

1 under the County Collector's annual application for judgment
2 and order of sale, except that in lieu of penalty the person
3 redeeming shall pay interest as follows if the sale occurs
4 before September 9, 1993:

5 (1) If redeemed within the first 2 months from the
6 date of the sale, 3% per month or portion thereof upon the
7 amount for which the property was sold;

8 (2) If redeemed between 2 and 6 months from the date of
9 the sale, 12% of the amount for which the property was
10 sold;

11 (3) If redeemed between 6 and 12 months from the date
12 of the sale, 24% of the amount for which the property was
13 sold;

14 (4) If redeemed between 12 and 18 months from the date
15 of the sale, 36% of the amount for which the property was
16 sold;

17 (5) If redeemed between 18 and 24 months from the date
18 of the sale, 48% of the amount for which the property was
19 sold;

20 (6) If redeemed after 24 months from the date of sale,
21 the 48% herein provided together with interest at 6% per
22 year thereafter.

23 If the sale occurs on or after September 9, 1993, the
24 person redeeming shall pay interest on that part of the amount
25 for which the property was sold equal to or less than the full
26 amount of delinquent taxes, special assessments, penalties,

1 interest, and costs, included in the judgment and order of
2 sale as follows:

3 (1) If redeemed within the first 2 months from the
4 date of the sale, 3% per month upon the amount of taxes,
5 special assessments, penalties, interest, and costs due
6 for each of the first 2 months, or fraction thereof.

7 (2) If redeemed at any time between 2 and 6 months from
8 the date of the sale, 12% of the amount of taxes, special
9 assessments, penalties, interest, and costs due.

10 (3) If redeemed at any time between 6 and 12 months
11 from the date of the sale, 24% of the amount of taxes,
12 special assessments, penalties, interest, and costs due.

13 (4) If redeemed at any time between 12 and 18 months
14 from the date of the sale, 36% of the amount of taxes,
15 special assessments, penalties, interest, and costs due.

16 (5) If redeemed at any time between 18 and 24 months
17 from the date of the sale, 48% of the amount of taxes,
18 special assessments, penalties, interest, and costs due.

19 (6) If redeemed after 24 months from the date of sale,
20 the 48% provided for the 24 months together with interest
21 at 6% per annum thereafter on the amount of taxes, special
22 assessments, penalties, interest, and costs due.

23 The person redeeming shall not be required to pay any
24 interest on any part of the amount for which the property was
25 sold that exceeds the full amount of delinquent taxes, special
26 assessments, penalties, interest, and costs included in the

1 judgment and order of sale.

2 Notwithstanding any other provision of this Section,
3 except for owner-occupied single family residential units
4 which are condominium units, cooperative units or dwellings,
5 the amount required to be paid for redemption shall also
6 include an amount equal to all delinquent taxes on the
7 property which taxes were delinquent at the time of sale. The
8 delinquent taxes shall be apportioned by the county collector
9 among the taxing districts in which the property is situated
10 in accordance with law. In the event that all moneys received
11 from any sale held under this Section exceed an amount equal to
12 all delinquent taxes on the property sold, which taxes were
13 delinquent at the time of sale, together with all publication
14 and other costs associated with the sale, then, upon
15 redemption, the County Collector and the County Clerk shall
16 apply the excess amount to the cost of redemption.

17 (g) Bidding by county or other taxing districts. Any
18 taxing district may bid at a scavenger sale. The county board
19 of the county in which properties offered for sale under this
20 Section are located may bid as trustee for all taxing
21 districts having an interest in the taxes for the nonpayment
22 of which the parcels are offered. The County shall apply on the
23 bid the unpaid taxes due upon the property and no cash need be
24 paid. The County or other taxing district acquiring a tax sale
25 certificate shall take all steps necessary to acquire title to
26 the property and may manage and operate the property so

1 acquired.

2 When a county, or other taxing district within the county,
3 is a petitioner for a tax deed, no filing fee shall be required
4 on the petition. The county as a tax creditor and as trustee
5 for other tax creditors, or other taxing district within the
6 county shall not be required to allege and prove that all taxes
7 and special assessments which become due and payable after the
8 sale to the county have been paid. The county shall not be
9 required to pay the subsequently accruing taxes or special
10 assessments at any time. Upon the written request of the
11 county board or its designee, the county collector shall not
12 offer the property for sale at any tax sale subsequent to the
13 sale of the property to the county under this Section. The lien
14 of taxes and special assessments which become due and payable
15 after a sale to a county shall merge in the fee title of the
16 county, or other taxing district, on the issuance of a deed.
17 The County may sell the properties so acquired, or the
18 certificate of purchase thereto, and the proceeds of the sale
19 shall be distributed to the taxing districts in proportion to
20 their respective interests therein. The presiding officer of
21 the county board, with the advice and consent of the County
22 Board, may appoint some officer or person to attend scavenger
23 sales and bid on its behalf.

24 (h) Miscellaneous provisions. In the event that the tract
25 of land or lot sold at any such sale is not redeemed within the
26 time permitted by law and a tax deed is issued, all moneys that

1 may be received from the sale of properties in excess of the
2 delinquent taxes, together with all publication and other
3 costs associated with the sale, shall, upon petition of any
4 interested party to the court that issued the tax deed, be
5 distributed by the County Collector pursuant to order of the
6 court among the persons having legal or equitable interests in
7 the property according to the fair value of their interests in
8 the tract or lot. Section 21-415 does not apply to properties
9 sold under this Section. Appeals may be taken from the orders
10 and judgments entered under this Section as in other civil
11 cases. The remedy herein provided is in addition to other
12 remedies for the collection of delinquent taxes.

13 (i) The changes to this Section made by Public Act 95-477
14 ~~this amendatory Act of the 95th General Assembly~~ apply only to
15 matters in which a petition for tax deed is filed on or after
16 June 1, 2008 (the effective date of Public Act 95-477) ~~this~~
17 ~~amendatory Act of the 95th General Assembly~~.

18 (Source: P.A. 102-519, eff. 8-20-21; 102-528, eff. 1-1-22;
19 revised 10-12-21.)

20 Section 99. Effective date. This Act takes effect upon
21 becoming a law.