



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2378

Introduced 2/10/2023, by Sen. Celina Villanueva

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Modifies procedures relating to forfeited properties, including that the procedures relate to forfeiture of tax liens and certificates, rather than forfeiture of property, and that the tax liens and certificates are forfeited to the county rather than the State. Modifies when a court must declare a sale to be a sale in error and how refunds of costs and taxes are to be refunded (removing interest on costs and taxes paid). Provides that, if a sale is declared to be a sale in error, the tax certificate shall be forfeited to the county as trustee. Provides that vacant nonfarm property and property containing a residential structure with at least 7 units sold under the Code may be redeemed at any time before the expiration of one year (rather than 6 months) from the date of the sale (removing restrictions on the delinquency or forfeiture status of the property). Modifies other provisions relating to redemption of property, including the extension of the period of redemption. Modifies a provision relating to special assessments withdrawn (removing forfeiture language) and repeals other provisions about special assessments withdrawn or forfeited. Modifies provisions relating to notice of sale and redemption rights. Modifies various provisions concerning tax deeds. Repeals a provision concerning the denial of deeds. Makes other changes. Effective immediately.

LRB103 28957 HLH 55343 b

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 21-90, 21-145, 21-225, 21-235, 21-250, 21-310,
6 21-315, 21-320, 21-325, 21-330, 21-335, 21-350, 21-370,
7 21-385, 21-400, 21-430, 22-5, 22-10, 22-25, 22-30, 22-35,
8 22-40, and 22-60 as follows:

9 (35 ILCS 200/21-90)

10 Sec. 21-90. Purchase and sale by county; forfeited taxes
11 and distribution of proceeds.

12 (a) When any property is ~~delinquent, or is forfeited for~~
13 ~~each of 2 or more years, and is~~ offered for sale under any of
14 the provisions of this Code, the county board ~~County Board~~ of
15 the county ~~County~~ in which the property is located, in its
16 discretion, may bid, or, in the case of forfeited property,
17 may apply to purchase it, in the name of the county ~~County~~ as
18 trustee for all taxing districts having an interest in the
19 property's taxes or special assessments for the nonpayment of
20 which the property is sold. The presiding officer of the
21 county board, with the advice and consent of the board ~~Board~~,
22 may appoint on its behalf some officer, ~~or~~ person, or entity to
23 attend such sales, bid on tax liens and certificates, and act

1 on behalf of the county when exercising its authority under
2 this Section ~~and bid or, in the case of forfeited property, to~~
3 ~~apply to the county clerk to purchase.~~ The county ~~County~~ shall
4 apply on the bid or purchase the unpaid taxes and special
5 assessments due upon the property. No cash need be paid.

6 (b) The county, as trustee for all taxing districts having
7 an interest in the property's taxes or special assessments,
8 shall be the designated holder of all tax liens or
9 certificates that are forfeited to the State or county. No
10 cash need be paid for the forfeited tax lien or certificate.

11 (c) For any tax lien or certificate acquired under (a) or
12 (b) or this Section, the county ~~The County~~ may take steps
13 necessary to acquire title to the property and may manage and
14 operate the property, including, but not limited to, mowing of
15 grass, removal of nuisance greenery, removal of garbage,
16 waste, debris or other materials, or the demolition, repair,
17 or remediation of unsafe structures. When a county, or other
18 taxing district within the county, is a petitioner for a tax
19 deed, no filing fee shall be required. When a county or other
20 taxing district within the county is the petitioner for a tax
21 deed, one petition may be filed including all parcels that are
22 tax delinquent within the county or taxing district, and any
23 publication made under Section 22-20 of this Code may combine
24 all such parcels within a single notice. The notice may
25 include the street address as listed on the most recent
26 available tax bills, if available, and shall list the PIN

1 ~~number shall list the street or common address, if known,~~ of
2 the parcels for informational purposes. The county, as tax
3 creditor and as trustee for other tax creditors, or other
4 taxing district within the county, shall not be required to
5 allege and prove that all taxes and special assessments which
6 become due and payable after the sale to the county have been
7 paid nor shall the county be required to pay the subsequently
8 accruing taxes or special assessments at any time. The county
9 board or its designee may prohibit the county collector from
10 including the property in the tax sale of one or more
11 subsequent years. The lien of taxes and special assessments
12 which become due and payable after a sale or forfeiture to a
13 county shall merge in the fee title of the county, or other
14 taxing district within the county, on the issuance of a deed.

15 The county ~~County~~ may sell any ~~or assign the~~ property ~~so~~
16 acquired with authority provided in this Section, or assign
17 any tax ~~the certificate of purchase to it,~~ to any party for any
18 price, including, but not limited to, taxing districts,
19 municipalities, land banks created pursuant to Illinois law,
20 or a nonprofit developer focused on constructing affordable
21 housing.

22 The assigned tax certificate is void with no further
23 rights given to the assignee, including no right to refund or
24 reimbursement, if a tax deed has not been recorded within 3
25 years from the date of the assignment, unless a court extends
26 the assignment period as provided in this Section. Upon a

1 motion by the assignee, a court may toll the 3-year deadline
2 for a specified period of time if the court finds the assignee
3 is prevented from obtaining or recording a deed by injunction
4 or order of any court, by the refusal or inability of any court
5 to act upon the application for a tax deed, by a municipality's
6 refusal to issue necessary transfer stamps or approvals for
7 recording, or by the refusal of the clerk to execute the deed.
8 If an assigned tax certificate is void under this Section, it
9 shall be forfeited to the county and held as a valid
10 certificate of sale in the county's name pursuant to this
11 Section 21-90. The proceeds of any ~~that~~ sale or assignment
12 under this Section, less all costs of the county incurred in
13 the acquisition, operation, maintenance, and sale of the
14 property or assignment of the tax certificate ~~property~~,
15 including all costs associated with county staff and overhead
16 used to perform the duties of the trustee set forth in this
17 Section, shall be distributed to the taxing districts in
18 proportion to their respective interests therein.

19 Under Sections 21-110, 21-115, and 21-120 ~~and 21-405~~, a
20 county ~~County~~ may bid or purchase only in the absence of other
21 bidders.

22 (Source: P.A. 102-363, eff. 1-1-22.)

23 (35 ILCS 200/21-145)

24 Sec. 21-145. Scavenger sale. At the same time the county
25 collector ~~County Collector~~ annually publishes the collector's

1 annual sale advertisement under Sections 21-110, 21-115 and
2 21-120, ~~it is mandatory for the collector in counties with~~
3 ~~3,000,000 or more inhabitants, and in other counties may,~~ if
4 the county board so orders by resolution, ~~to~~ publish an
5 advertisement giving notice of the intended sale of certain
6 tax liens and certificates that have been forfeited and are
7 held by the county pursuant to Section 21-90 ~~application for~~
8 ~~judgment and sale of all properties upon which all or a part of~~
9 ~~the general taxes for each of 3 or more years are delinquent as~~
10 ~~of the date of the advertisement.~~ Under no circumstance may a
11 tax year be offered at a scavenger sale prior to the annual tax
12 sale for that tax year (or, for omitted assessments issued
13 pursuant to Section 9-260, the annual tax sale for that
14 omitted assessment's warrant year, as defined herein). ~~In no~~
15 ~~event may there be more than 2 consecutive years without a sale~~
16 ~~under this Section, except where a tax sale has been delayed~~
17 ~~pursuant to Section 21-150 as a result of a statewide COVID-19~~
18 ~~public health emergency.~~ The term delinquent also includes tax
19 liens and certificates forfeited to the county as trustee and
20 held pursuant to Section 21-90, if approved for sale by the
21 county board. Any tax lien or certificate held by the county
22 pursuant to Section 21-90 that is offered at a scavenger sale
23 will be assigned by the county to the winning bidder at the
24 scavenger sale as set forth in Section 21-90. After 3 years
25 from the date of assignment, the assignment is void and the tax
26 certificate shall be forfeited back to the county and held

1 pursuant to Section 21-90, unless a tax deed has been issued
2 and recorded by the assignee or a court order to toll the
3 deadline pursuant to Section 21-90 is entered forfeitures. The
4 county collector ~~County Collector~~ shall include in the
5 advertisement and in the application for judgment and sale
6 under this Section and Section 21-260 the total amount of all
7 general taxes upon those properties which are delinquent as of
8 the date of the advertisement. In lieu of a single annual
9 advertisement and application for judgment and sale under this
10 Section and Section 21-260, the county collector ~~County~~
11 ~~Collector~~ may, from time to time, beginning on the date of the
12 publication of the annual sale advertisement and before August
13 1 of the next year, publish separate advertisements and make
14 separate applications on eligible properties described in one
15 or more volumes of the delinquent list. The separate
16 advertisements and applications shall, in the aggregate,
17 include all the properties which otherwise would have been
18 included in the single annual advertisement and application
19 for judgment and sale under this Section. Upon the written
20 request of the taxing district which levied the same, the
21 county collector may ~~County Collector shall~~ also include in
22 the advertisement the special taxes and special assessments,
23 together with interest, penalties and costs thereon upon those
24 properties which are delinquent as of the date of the
25 advertisement. The advertisement and application for judgment
26 and sale shall be in the manner prescribed by this Code

1 relating to the annual advertisement and application for
2 judgment and sale of delinquent properties.

3 As used in this Section, "warrant year" means the year
4 preceding the calendar year in which the omitted assessment
5 first became due and payable.

6 (Source: P.A. 101-635, eff. 6-5-20; 102-519, eff. 8-20-21.)

7 (35 ILCS 200/21-225)

8 Sec. 21-225. Forfeited tax liens and certificates
9 ~~property~~. Every tax lien or certificate for property offered
10 at public sale, and not sold for want of bidders, unless it is
11 released from sale by the withdrawal from collection of a
12 special assessment levied thereon, shall be forfeited to the
13 county, as trustee for the taxing districts, and managed
14 pursuant to Section 21-90. Tax certificates are also forfeited
15 to the county in those circumstances described in subsection
16 (d) of Section 21-310 and subsection (f) of Section 22-40
17 ~~State of Illinois. However, when the court, county clerk and~~
18 ~~county treasurer certify that the taxes and special~~
19 ~~assessments not withdrawn from collection on forfeited~~
20 ~~property equal or exceed the actual value of the property, the~~
21 ~~county collector shall, on the receipt of such certificate,~~
22 ~~offer the property for sale to the highest bidder, after first~~
23 ~~giving 10 days' notice in counties with less than 10,000~~
24 ~~inhabitants, according to the most recent federal decennial~~
25 ~~census, and 30 days' notice in all other counties, in the~~

1 ~~manner described in Sections 21-110 and 21-115, of the time~~
2 ~~and place of sale, together with a description of the property~~
3 ~~to be offered. A certificate of purchase shall be issued to the~~
4 ~~purchaser at the sale as in other cases provided in this Code.~~
5 ~~The county collector shall receive credit in the settlement~~
6 ~~with the taxing bodies for which the tax was levied for the~~
7 ~~amount not realized by the sale. The amount received from the~~
8 ~~sale shall be paid by the collector, pro rata, to the taxing~~
9 ~~bodies entitled to it.~~

10 (Source: P.A. 97-557, eff. 7-1-12.)

11 (35 ILCS 200/21-235)

12 Sec. 21-235. Record of forfeitures. All tax liens and
13 certificates ~~properties~~ forfeited to the county ~~State~~ at the
14 sale shall be noted on the Tax Judgment, Sale, Redemption and
15 Forfeiture Record.

16 In counties with less than 3,000,000 inhabitants, a list
17 of all property charged with delinquent special assessments
18 and forfeited to the county ~~State~~ at the sale shall be returned
19 to the collector of the levying municipality.

20 (Source: P.A. 76-2254; 88-455.)

21 (35 ILCS 200/21-250)

22 Sec. 21-250. Certificate of purchase. The county clerk
23 shall make out and deliver to the purchaser of any property
24 sold under Section 21-205 or to the county if the lien is

1 acquired pursuant to Section 21-90 and a certificate is
2 requested by the county or its agent, a tax certificate ~~of~~
3 ~~purchase~~ countersigned by the collector, describing the
4 property sold, the date of sale, the amount of taxes, special
5 assessments, interest and cost for which they were sold and
6 that payment of the sale price has been made. If any person
7 becomes the purchaser of more than one property owned by one
8 party or person, the purchaser may have the whole or one or
9 more of them included in one certificate, but separate
10 certificates shall be issued in all other cases. A tax
11 certificate ~~certificate of purchase~~ shall be assignable by
12 endorsement. An assignment shall vest in the assignee or his
13 or her legal representatives, all the right and title of the
14 original purchaser.

15 If the tax certificate is lost or destroyed, the county
16 clerk shall issue a duplicate certificate upon written request
17 and a sworn affidavit by the tax sale purchaser, or his or her
18 assignee, that the tax certificate is lost or destroyed. The
19 county clerk shall cause a notation to be made in the tax sale
20 and judgment book that a duplicate certificate has been
21 issued, and redemption payments shall be made only to the
22 holder of the duplicate certificate.

23 (Source: P.A. 88-455; 89-617, eff. 9-1-96.)

24 (35 ILCS 200/21-310)

25 Sec. 21-310. Sales in error.

1 (a) When, upon application of the county collector, the
2 owner of the certificate of purchase, or a municipality which
3 owns or has owned the property ordered sold, it appears to the
4 satisfaction of the court which ordered the property sold that
5 any of the following subsections are applicable, the court
6 shall declare the sale to be a sale in error:

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

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

14 (3) there is a double assessment,

15 (4) (blank), ~~the description is void for uncertainty,~~

16 (5) the assessor, chief county assessment officer,
17 board of review, board of appeals, or other county
18 official has made an error (other than an error of
19 judgment as to the value of any property) that could not
20 have been discovered by the purchaser or assignee through
21 reasonable inquiry of publicly available records and which
22 renders the purchaser's certificate void or otherwise
23 unenforceable,

24 (5.5) the owner of the homestead property had tendered
25 timely and full payment to the county collector that the
26 owner reasonably believed was due and owing on the

1 homestead property, and the county collector did not apply
2 the payment to the homestead property; provided that this
3 provision applies only to homeowners, not their agents or
4 third-party payors,

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

9 (7) the property is owned by the United States, the
10 State of Illinois, a municipality, a land bank authorized
11 under the laws of this State, or a taxing district, or

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

15 (b) When, upon application of the owner of the certificate
16 of purchase only, it appears to the satisfaction of the court
17 which ordered the property sold that any of the following
18 subsections are applicable, the court shall declare the sale
19 to be a sale in error:

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

24 (2) (Blank). ~~The improvements upon the property sold~~
25 ~~have been substantially destroyed or rendered~~
26 ~~uninhabitable or otherwise unfit for occupancy subsequent~~

1 ~~to the tax sale and prior to the issuance of the tax deed;~~
2 ~~however, if the court declares a sale in error under this~~
3 ~~paragraph (2), the court may order the holder of the~~
4 ~~certificate of purchase to assign the certificate to the~~
5 ~~county collector if requested by the county collector. The~~
6 ~~county collector may, upon request of the county, as~~
7 ~~trustee, or upon request of a taxing district having an~~
8 ~~interest in the taxes sold, further assign any certificate~~
9 ~~of purchase received pursuant to this paragraph (2) to the~~
10 ~~county acting as trustee for taxing districts pursuant to~~
11 ~~Section 21-90 of this Code or to the taxing district~~
12 ~~having an interest in the taxes sold.~~

13 (3) There is an interest held by the United States in
14 the property sold which could not be extinguished by the
15 tax deed.

16 (4) (Blank). ~~The real property contains a hazardous~~
17 ~~substance, hazardous waste, or underground storage tank~~
18 ~~that would require cleanup or other removal under any~~
19 ~~federal, State, or local law, ordinance, or regulation,~~
20 ~~only if the tax purchaser purchased the property without~~
21 ~~actual knowledge of the hazardous substance, hazardous~~
22 ~~waste, or underground storage tank. This paragraph (4)~~
23 ~~applies only if the owner of the certificate of purchase~~
24 ~~has made application for a sale in error at any time before~~
25 ~~the issuance of a tax deed. If the court declares a sale in~~
26 ~~error under this paragraph (4), the court may order the~~

1 ~~holder of the certificate of purchase to assign the~~
2 ~~certificate to the county collector if requested by the~~
3 ~~county collector. The county collector may, upon request~~
4 ~~of the county, as trustee, or upon request of a taxing~~
5 ~~district having an interest in the taxes sold, further~~
6 ~~assign any certificate of purchase received pursuant to~~
7 ~~this paragraph (4) to the county acting as trustee for~~
8 ~~taxing districts pursuant to Section 21-90 of this Code or~~
9 ~~to the taxing district having an interest in the taxes~~
10 ~~sold.~~

11 Whenever a court declares a sale in error under this
12 subsection (b), the court shall promptly notify the county
13 collector in writing. Every such declaration pursuant to any
14 provision of this subsection (b) shall be made within the
15 proceeding in which the tax sale was authorized.

16 (c) When the county collector discovers, prior to the
17 expiration of the period of redemption, that a tax sale should
18 not have occurred for one or more of the reasons set forth in
19 subdivision (a)(1), (a)(2), (a)(6), or (a)(7) of this Section,
20 the county collector shall notify the last known owner of the
21 tax certificate ~~of purchase~~ by certified and regular mail, or
22 other means reasonably calculated to provide actual notice,
23 that the county collector intends to declare an administrative
24 sale in error and of the reasons therefor, including
25 documentation sufficient to establish the reason why the sale
26 should not have occurred. The owner of the certificate of

1 purchase may object in writing within 28 days after the date of
2 the mailing by the county collector. If an objection is filed,
3 the county collector shall not administratively declare a sale
4 in error, but may apply to the circuit court for a sale in
5 error as provided in subsection (a) of this Section. Thirty
6 days following the receipt of notice by the last known owner of
7 the certificate of purchase, or within a reasonable time
8 thereafter, the county collector shall make a written
9 declaration, based upon clear and convincing evidence, that
10 the taxes were sold in error and shall deliver a copy thereof
11 to the county clerk within 30 days after the date the
12 declaration is made for entry in the tax judgment, sale,
13 redemption, and forfeiture record pursuant to subsection (d)
14 of this Section. The county collector shall promptly notify
15 the last known owner of the certificate of purchase of the
16 declaration by regular mail and shall, except when the
17 certificate was issued pursuant to a no-cash bid, promptly pay
18 the amount of the tax sale, together with interest and costs as
19 provided in Section 21-315, upon surrender of the original
20 certificate of purchase.

21 (d) If a sale is declared to be a sale in error for any
22 reason set forth in this Section, the tax certificate shall be
23 forfeited to the county as trustee pursuant to Section 21-90.
24 The ~~the~~ county clerk shall make entry in the tax judgment,
25 sale, redemption and forfeiture record, that the property was
26 erroneously sold and the tax certificate is forfeited to the

1 county pursuant to Section 21-90, and the county collector
2 shall, on demand of the owner of the certificate of purchase,
3 refund the amount paid, except for the nonrefundable \$80 fee
4 paid, pursuant to Section 21-295, ~~for each item purchased at~~
5 ~~the tax sale, pay any interest and costs as may be ordered~~
6 ~~under Sections 21-315 through 21-335, and cancel the~~
7 ~~certificate so far as it relates to the property.~~ The county
8 collector shall deduct from the accounts of the appropriate
9 taxing bodies their pro rata amounts paid. ~~Alternatively, for~~
10 ~~sales in error declared under subsection (b) (2) or (b) (4), the~~
11 ~~county collector may request the circuit court to direct the~~
12 ~~county clerk to record any assignment of the tax certificate~~
13 ~~to or from the county collector without charging a fee for the~~
14 ~~assignment. The owner of the certificate of purchase shall~~
15 ~~receive all statutory refunds and payments. The county~~
16 ~~collector shall deduct costs and payments in the same manner~~
17 ~~as if a sale in error had occurred.~~

18 (e) The changes to this Section made by this amendatory
19 Act of the 103rd General Assembly apply to matters in which the
20 tax certificate is issued on or after the effective date of
21 this amendatory Act of the 103rd General Assembly.

22 (Source: P.A. 100-890, eff. 1-1-19; 101-379, eff. 1-1-20;
23 101-659, eff. 3-23-21.)

24 (35 ILCS 200/21-315)

25 Sec. 21-315. Refund of costs; interest on refund.

1 (a) If a sale in error under Section 21-310 ~~or~~ 22-35, ~~or~~
2 ~~22-50~~ is declared, the amount refunded shall also include all
3 costs paid by the owner of the certificate of purchase or his
4 or her assignor which were posted to the tax judgment, sale,
5 redemption and forfeiture record.

6 (b) (Blank). ~~In those cases which arise solely under~~
7 ~~grounds set forth in Section 21 310, the amount refunded shall~~
8 ~~also include interest on the refund of the amount paid for the~~
9 ~~certificate of purchase, except as otherwise provided in this~~
10 ~~Section. Interest shall be awarded and paid to the tax~~
11 ~~purchaser at the rate of 1% per month from the date of sale to~~
12 ~~the date of payment, or in an amount equivalent to the penalty~~
13 ~~interest which would be recovered on a redemption at the time~~
14 ~~of payment pursuant to the order for sale in error, whichever~~
15 ~~is less. Interest shall not be paid when the sale in error is~~
16 ~~made pursuant to paragraph (2) or (4) of subsection (b) of~~
17 ~~Section 21 310, Section 22 35, Section 22 50, any ground not~~
18 ~~enumerated in Section 21 310, or in any other case where the~~
19 ~~court determines that the tax purchaser had actual knowledge~~
20 ~~prior to the sale of the grounds on which the sale is declared~~
21 ~~to be erroneous.~~

22 (c) (Blank). ~~When the county collector files a petition~~
23 ~~for sale in error under Section 21 310 and mails a notice~~
24 ~~thereof by certified or registered mail to the last known~~
25 ~~owner of the certificate of purchase, any interest otherwise~~
26 ~~payable under this Section shall cease to accrue as of the date~~

1 ~~the petition is filed, unless the tax purchaser agrees to an~~
2 ~~order for sale in error upon the presentation of the petition~~
3 ~~to the court. Notices under this subsection may be mailed to~~
4 ~~the last known owner of the certificate of purchase. When the~~
5 ~~owner of the certificate of purchase contests the collector's~~
6 ~~petition solely to determine whether the grounds for sale in~~
7 ~~error are such as to support a claim for interest, the court~~
8 ~~may direct that the principal amount of the refund be paid to~~
9 ~~the owner of the certificate of purchase forthwith. If the~~
10 ~~court thereafter determines that a claim for interest lies~~
11 ~~under this Section, it shall award such interest from the date~~
12 ~~of sale to the date the principal amount was paid. If the owner~~
13 ~~of the certificate of purchase files an objection to the~~
14 ~~county collector's intention to declare an administrative sale~~
15 ~~in error, as provided under subsection (c) of Section 21-310,~~
16 ~~and, thereafter, the county collector elects to apply to the~~
17 ~~circuit court for a sale in error under subsection (a) of~~
18 ~~Section 21-310, then, if the circuit court grants the county~~
19 ~~collector's application for a sale in error, the court may not~~
20 ~~award interest to the owner of the certificate of purchase for~~
21 ~~the period after the mailing date of the county collector's~~
22 ~~notice of intention to declare an administrative sale in~~
23 ~~error.~~

24 (Source: P.A. 94-662, eff. 1-1-06.)

1 Sec. 21-320. Refund of other taxes paid by holder of
2 certificate of purchase. If a sale in error under Section
3 21-310 ~~or, 22-35, or 22-50~~ is declared, the amount refunded
4 shall also include other taxes paid or redeemed by the owner of
5 the certificate of purchase or his or her assignor subsequent
6 to the tax sale, ~~together with interest on those other taxes~~
7 ~~under the same terms as interest is otherwise payable under~~
8 ~~Section 21-315. The interest under this subsection shall be~~
9 ~~calculated at the rate of 1% per month from the date the other~~
10 ~~taxes were paid and not from the date of sale.~~ The collector
11 shall take credit in settlement of his or her accounts for the
12 refund of the other taxes as in other cases of sale in error
13 under Section 21-310.

14 (Source: P.A. 92-224, eff. 1-1-02; 92-729, eff. 7-25-02.)

15 (35 ILCS 200/21-325)

16 Sec. 21-325. Payment of costs ~~interest~~ - Counties of
17 3,000,000 or more. In counties with 3,000,000 or more
18 inhabitants, all payments of ~~interest or~~ costs under Sections
19 21-315 and 21-320 and ~~subsection (c) of~~ Section 21-310 shall
20 be paid as provided in Sections 21-330, 21-335 and 21-340. In
21 all other counties, the county treasurer may determine in his
22 or her discretion whether payment of interest and costs shall
23 be made as provided in Sections 21-330, 21-335 and 21-340. In
24 the other counties, where the treasurer determines not to make
25 payment as provided in those subsections, the treasurer shall

1 pay any ~~interest or~~ costs under this Section pro rata from
2 those accounts where the principal refund of the tax sale
3 purchase price under Section 21-310 is taken.

4 (Source: P.A. 92-729, eff. 7-25-02.)

5 (35 ILCS 200/21-330)

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

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

1 Sections 3-10009 and 3-11002 of the Counties Code. The fund
2 shall be held to pay interest and costs by the county treasurer
3 as trustee of the fund. No payment shall be made from the fund
4 except by order of the court declaring a sale in error under
5 Section 21-310 or, ~~22-35, or 22-50~~ or by declaration of the
6 county collector under subsection (c) of Section 21-310. Any
7 moneys accumulated in the fund by the county treasurer in
8 excess of (i) \$100,000 in counties with 250,000 or less
9 inhabitants or (ii) \$500,000 in counties with more than
10 250,000 inhabitants shall be paid each year prior to the
11 commencement of the annual tax sale, first to satisfy any
12 existing unpaid judgments entered pursuant to Section 21-295,
13 and any funds remaining thereafter shall be paid to the
14 general fund of the county.

15 (Source: P.A. 100-1070, eff. 1-1-19.)

16 (35 ILCS 200/21-335)

17 Sec. 21-335. Claims for ~~interest and~~ costs. Any person
18 claiming ~~interest or~~ costs under Sections 21-315 through
19 21-330 shall include the claim in his or her petition for sale
20 in error under Section 21-310 or, ~~22-35, or 22-50~~. Any claim
21 for interest or costs which is not included in the petition is
22 waived. Costs ~~Interest or costs~~ may be awarded, however, to
23 the extent permitted by this Section upon a sale in error
24 petition filed by the county collector or municipality or upon
25 a declaration by the county collector pursuant to subsection

1 (c) of Section 21-310, without requiring a separate filing by
2 the claimant. Any refund of ~~interest or~~ costs upon the
3 petition for sale in error or upon a declaration by the county
4 collector pursuant to subsection (c) of Section 21-310 shall
5 be paid by the county treasurer as trustee of the fund created
6 by this Section. The fund shall be the sole source for payment
7 and satisfaction of orders for ~~interest or~~ costs, except as
8 otherwise provided in this subsection. If the court determines
9 that the fund has been depleted and will not be restored in
10 time to pay an award with reasonable promptness, the court may
11 authorize the collector to pay the costs ~~interest portion of~~
12 ~~the award~~ pro rata from those accounts where the principal
13 refund of the tax sale purchase price under Section 21-310 is
14 taken.

15 (Source: P.A. 92-224, eff. 1-1-02; 92-729, eff. 7-25-02.)

16 (35 ILCS 200/21-350)

17 Sec. 21-350. Period of redemption. Property sold under
18 this Code may be redeemed at any time before the expiration of
19 2 years from the date of sale, except that:

20 (a) If on the date of sale the property is vacant
21 non-farm property or property containing an improvement
22 consisting of a structure or structures with 7 or more
23 residential units or that is commercial or industrial
24 property, it may be redeemed at any time before the
25 expiration of one year ~~6 months~~ from the date of sale ~~if~~

1 ~~the property, at the time of sale, was for each of 2 or~~
2 ~~more years delinquent or forfeited for all or part of the~~
3 ~~general taxes due on the property.~~

4 (b) (Blank). ~~If on the date of sale the property sold~~
5 ~~was improved with a structure consisting of at least one~~
6 ~~and not more than 6 dwelling units it may be redeemed at~~
7 ~~any time on or before the expiration of 2 years and 6~~
8 ~~months from the date of sale. If, however, the court that~~
9 ~~ordered the property sold, upon the verified petition of~~
10 ~~the holder of the certificate of purchase brought within 4~~
11 ~~months from the date of sale, finds and declares that the~~
12 ~~structure on the property is abandoned, then the court may~~
13 ~~order that the property may be redeemed at any time on or~~
14 ~~before the expiration of 2 years from the date of sale.~~
15 ~~Notice of the hearing on a petition to declare the~~
16 ~~property abandoned shall be given to the owner or owners~~
17 ~~of the property and to the person in whose name the taxes~~
18 ~~were last assessed, by certified or registered mail sent~~
19 ~~to their last known addresses at least 5 days before the~~
20 ~~date of the hearing.~~

21 (c) If the period of redemption has been extended by
22 the certificate holder as provided in Section 21-385, the
23 property may be redeemed on or before the extended
24 redemption date. The changes to this Section made by this
25 amendatory Act of the 103rd General Assembly apply to
26 matters in which the tax certificate is issued on or after

1 the effective date of this amendatory Act of the 103rd
2 General Assembly.

3 (Source: P.A. 86-286; 86-413; 86-418; 86-949; 86-1028;
4 86-1158; 86-1481; 87-145; 87-236; 87-435; 87-895; 87-1189;
5 88-455.)

6 (35 ILCS 200/21-370)

7 Sec. 21-370. Redemption of forfeited property. Except as
8 otherwise provided in Section 21-375, any property forfeited
9 to the county ~~state~~ may be redeemed or sold in the following
10 manner:

11 When property has been forfeited for delinquent general
12 taxes, the person desiring to redeem shall apply to the county
13 clerk who shall order the county collector to receive from the
14 person the amount of the forfeited general taxes, statutory
15 costs, interest prior to forfeiture, printer's fees due
16 thereon and, in addition, forfeiture interest at a rate of 12%
17 per year or fraction thereof starting from the date of the
18 annual sale for the forfeited tax year, even if the
19 certificate is forfeited after that date of sale. Upon
20 presentation of the county clerk's order to the county
21 collector, the collector shall receive the amount due on
22 account of forfeited general taxes and give the person
23 duplicate receipts, setting forth a description of the
24 property and amount received. One of the receipts shall be
25 countersigned by the county clerk and, when so countersigned,

1 shall be evidence of the redemption of the property. The
2 receipt shall not be valid until it is countersigned by the
3 county clerk. The other receipt shall be filed by the county
4 clerk in his or her office, and the clerk shall make a proper
5 entry of the redemption of the property on the appropriate
6 books in his or her office and charge the amount of the
7 redemption to the county collector.

8 In counties with 3,000,000 or more inhabitants, when
9 property has been forfeited because of the nonpayment of
10 delinquent special assessments, the county clerk shall collect
11 from the person desiring to redeem the amount due on the
12 delinquent special assessment, together with the interest,
13 costs and penalties fixed by law, and shall issue a receipt
14 therefor setting forth a description of the property and the
15 amount received. The receipt shall be evidence of the
16 redemption of the property therein described. In addition, the
17 city comptroller or other officer designated and authorized by
18 the city council, board of trustees or other governing body of
19 any municipal corporation which levied any special assessment
20 shall have power to collect the amounts due on properties
21 which have been forfeited, and the interest and penalties due
22 thereon, based upon an estimate of the cost of redemption
23 computed by the county clerk and at a rate to be fixed by the
24 city council, board of trustees or other governing body as to
25 the interest and penalties due thereon and shall issue a
26 receipt therefor. The person receiving the receipt shall file

1 with the county clerk the receipt of the municipal officer
2 that such special assessments and interest and penalties have
3 been paid. Upon the presentation of the receipt the county
4 clerk shall issue to the person a certificate of cancellation
5 setting forth a description of the property, the special
6 assessment warrant and installment, and the amount received by
7 the municipal officer. The certificate of cancellation shall
8 be evidence of the redemption of the property therein
9 described. The city council, board of trustees, or other
10 governing body may authorize the municipal officer to waive
11 penalties for the first year in excess of 7%. The form of the
12 receipt of redemption for filing with the county clerk shall
13 be as prescribed by law.

14 In counties with less than 3,000,000 inhabitants, when
15 property has been forfeited in whole or in part for the
16 non-payment of delinquent special assessments, the person
17 desiring to redeem shall apply to the municipal collector who
18 shall receive the amount due on the delinquent special
19 assessment, together with the interest, costs and penalties
20 fixed by law, and issue a certificate therefor. The recipient
21 shall file the certificate of the municipal collector that the
22 special assessments and the costs, interest and penalties
23 thereon have been paid with the county clerk. The municipal
24 collector's certificate of payment shall be filed by the
25 county clerk in his or her office and the clerk shall make a
26 proper entry of the redemption on the books in his or her

1 office.

2 The changes to this Section made by this amendatory Act of
3 the 103rd General Assembly apply to matters in which the tax
4 certificate is issued on or after the effective date of this
5 amendatory Act of the 103rd General Assembly.

6 (Source: P.A. 87-669; 88-455.)

7 (35 ILCS 200/21-385)

8 Sec. 21-385. Extension of period of redemption.

9 (a) For any tax certificates held by a county pursuant to
10 Section 21-90, the redemption period for each tax certificate
11 shall be extended by operation of law until the date
12 established by the county as the redemption deadline in a
13 petition for tax deed filed under Section 22-30. The
14 redemption deadline established in the petition shall be
15 identified in the notices provided under Section 22-10 and
16 Section 22-25 of this Code. After a redemption deadline is
17 established in the petition for tax deed, the county may
18 further extend the redemption deadline by filing with the
19 county clerk of the county in which the property is located a
20 written notice to that effect describing the property,
21 identifying the certificate number and specifying the extended
22 period of redemption. Notwithstanding any expiration of a
23 prior redemption period, all tax certificates forfeited to the
24 county and held pursuant to Section 21-90 remain enforceable
25 by the county or its assignee and redemption is extended by

1 operation of law until the date established by the county as
2 the redemption deadline in a petition for tax deed filed under
3 Section 22-30.

4 (b) Within 60 days after the date of assignment, assignees
5 of forfeited certificates under Section 21-90 or 21-145 of
6 this Code must file with the county clerk of the county in
7 which the property is located a written notice describing the
8 property, stating the date of the assignment, identifying the
9 certificate number and specifying a deadline for redemption
10 that is not later than 3 years from the date of assignment.
11 Upon receiving the notice, the county clerk shall stamp the
12 date of receipt upon the notice. If the notice is submitted as
13 an electronic record, the county clerk shall acknowledge
14 receipt of the record and shall provide confirmation in the
15 same manner to the certificate holder. The confirmation from
16 the county clerk shall include the date of receipt and shall
17 serve as proof that the notice was filed with the county clerk.
18 A county clerk may not permit an assignee of forfeited
19 certificates under Section 21-90 or 21-145 to extend the
20 period of redemption beyond three 3 from the date of
21 assignment. If the redemption period expires and no petition
22 for tax deed has been filed under Section 22-30, the assigned
23 tax certificate is forfeited to and held by the county
24 pursuant to Section 21-90.

25 (c) The purchaser or his or her assignee of property sold
26 for nonpayment of general taxes or special assessments at an

1 annual sale, other than the county as trustee pursuant to
2 Section 21-90, may extend the period of redemption at any time
3 before the expiration of the original period of redemption, or
4 thereafter prior to the expiration of any extended period of
5 redemption, for a period which will expire not later than 3
6 years from the date of sale, by filing with the county clerk of
7 the county in which the property is located a written notice to
8 that effect describing the property, stating the date of the
9 sale and specifying the extended period of redemption. Upon
10 receiving the notice, the county clerk shall stamp the date of
11 receipt upon the notice. If the notice is submitted as an
12 electronic record, the county clerk shall acknowledge receipt
13 of the record and shall provide confirmation in the same
14 manner to the certificate holder. The confirmation from the
15 county clerk shall include the date of receipt and shall serve
16 as proof that the notice was filed with the county clerk. The
17 county clerk shall not be required to extend the period of
18 redemption unless the purchaser or his or her assignee obtains
19 this acknowledgement of delivery. If prior to the expiration
20 of the period of redemption or extended period of redemption a
21 petition for tax deed has been filed under Section 22-30, upon
22 application of the petitioner, the court shall allow the
23 purchaser or his or her assignee to extend the period of
24 redemption after expiration of the original period or any
25 extended period of redemption, provided that any extension
26 allowed will expire not later than 3 years from the date of

1 ~~sale, unless the certificate has been assigned to the county~~
2 ~~collector by order of the court which ordered the property~~
3 ~~sold, in which case the period of redemption shall be extended~~
4 ~~for such period as may be designated by the holder of the~~
5 ~~certificate, such period not to exceed 36 months from the date~~
6 ~~of the assignment to the collector.~~ If the period of
7 redemption is extended, the purchaser or his or her assignee
8 must give the notices provided for in Section 22-10 at the
9 specified times prior to the expiration of the extended period
10 of redemption by causing a sheriff (or if he or she is
11 disqualified, a coroner) of the county in which the property,
12 or any part thereof, is located to serve the notices as
13 provided in Sections 22-15 and 22-20. The notices may also be
14 served as provided in Sections 22-15 and 22-20 by a special
15 process server appointed by the court under Section 22-15.

16 The changes to this Section made by this amendatory Act of
17 the 103rd General Assembly apply to matters in which the tax
18 certificate is issued on or after the effective date of this
19 amendatory Act of the 103rd General Assembly.

20 (Source: P.A. 100-890, eff. 1-1-19; 100-975, eff. 8-19-18;
21 101-81, eff. 7-12-19.)

22 (35 ILCS 200/21-400)

23 Sec. 21-400. Special assessments withdrawn ~~or forfeited~~.

24 In counties with 3,000,000 or more inhabitants, the county
25 clerk, upon request of the city comptroller or other municipal

1 officer authorized by the city council or board of trustees of
2 any city, village or incorporated town to make such request,
3 shall issue to the city, village or incorporated town, a
4 certificate of withdrawal ~~or forfeiture~~ countersigned by the
5 county collector for each property withdrawn ~~or forfeited~~ for
6 non-payment of any special assessment. The certificate of
7 withdrawal ~~or forfeiture~~ shall describe the property withdrawn
8 or forfeited, the date of the withdrawal ~~or forfeiture~~, and
9 the amount of the special assessment, interest and costs.

10 (Source: P.A. 76-2254; 88-455.)

11 (35 ILCS 200/21-430)

12 Sec. 21-430. Partial settlement. In the event an owner or
13 party interested requests to make settlement on a part of the
14 property sold to a municipality, withdrawn from collection or
15 forfeited to the county ~~State~~ for the non-payment of special
16 assessments, the municipal officer is hereby authorized to
17 accept the pro rata amount of any or all installments of the
18 special assessment. That amount shall be computed by the board
19 of local improvements, or other board or officer levying the
20 special assessment, together with interest, costs and
21 penalties as provided by law.

22 A petition containing the computation shall then be
23 presented by the municipality to the court wherein the
24 original assessment was confirmed. The petition shall bear the
25 same number and title as the original proceeding. At least 10

1 days before the date set for the hearing of the petition,
2 notices shall be sent by mail, postpaid, to each of the persons
3 who last paid the general taxes on the property originally
4 assessed. The notices shall contain the description of the
5 property as originally assessed, as it is to be divided, and
6 the division of the original assessment, or installments
7 thereof, together with interest, costs and penalties, showing
8 the amount to be charged against each part of the property of
9 land so divided, the date when the petition is to be heard, and
10 the date when objections thereto may be filed.

11 An affidavit by one of the members of the board of local
12 improvements, or other board or officer computing the
13 division, attesting to the mailing is prima facie evidence of
14 a compliance with this Section. The court shall proceed to
15 determine a fair and equitable division of the assessment, or
16 any installment thereof, together with all interest, penalties
17 and costs. The court shall order the cancellation of the
18 certificate of sale, withdrawal or forfeiture on any part of
19 the property if settlement is made within 10 days from the date
20 of the court's order.

21 The county clerk may note on the certificate the partial
22 cancellation and shall issue a certificate of cancellation on
23 that part of the property and return the certificate to the
24 municipality. Where a certificate of forfeiture or withdrawal
25 has not been issued, the county clerk may accept the Receipt of
26 Deposit for Redemption, issued by the municipal officer, as

1 provided by law, and the clerk shall issue a certificate of
 2 cancellation on that part of the property. He or she shall make
 3 proper entry on his or her records showing the part of the
 4 property on which settlement has been made and the amount due
 5 on the balance.

6 (Source: P.A. 83-358; 88-455.)

7 (35 ILCS 200/22-5)

8 Sec. 22-5. Notice of sale and redemption rights. In order
 9 to be entitled to a tax deed, within 4 months and 15 days after
 10 any sale held under this Code, the purchaser or his or her
 11 assignee, and the county for all forfeited certificates from
 12 the annual sale, shall deliver to the county clerk a notice to
 13 be given to the party in whose name the taxes are last assessed
 14 as shown by the most recent tax collector's warrant books, in
 15 at least 10 point type in the following form completely filled
 16 in:

17 [Start of Notice]

18 TAKE NOTICE

19 County of.....
 20 Date Premises Sold or Forfeited.....
 21 Certificate No.....
 22 Sold for General Taxes of (year)
 23 Sold for Special Assessment of (Municipality)
 24 and special assessment number.....
 25 Warrant No. Inst. No.

THIS PROPERTY HAS BEEN SOLD FOR
DELINQUENT TAXES

Property Address (as identified on the most recent tax bill,
if available) Property located at

Legal Description or Property Index No.

.....

.....

~~This notice is to advise you that the above property has
been sold for delinquent taxes and that the period of
redemption from the sale will expire on~~

This notice is also to advise you that a petition may will
be filed for a tax deed which will transfer title and the right
to possession of the above-referenced ~~this~~ property
("Property") if redemption is not made on or before the
redemption deadline.....

~~At the date of this notice the total amount which you must
pay in order to redeem the above property is~~

To determine the redemption deadline and the total amount
you must pay to redeem the sold taxes, you must immediately
contact the County Clerk at the address and phone number
below. The redemption amount is subject to increase at 6-month
intervals from the date of sale. The interest rate and penalty
rate applied to your delinquent tax debt is subject to change
if the certificate or tax lien is forfeited to the county prior
to redemption. Check with the County Clerk for the exact
amount you owe before redeeming. Payment must be made by

1 certified check, cashier's check, money order, or in cash to
2 the County Clerk.

3 YOU ARE URGED TO REDEEM IMMEDIATELY TO
4 PREVENT LOSS OF PROPERTY

5 Property sold under the Property Tax Code may be redeemed
6 by any owner or person holding an interest in the Property at
7 any time before the following deadlines (based on property
8 classification as of the date of sale):

9 (1) You must redeem your taxes within 1 year of the
10 date of sale for the following classifications:

11 (a) vacant non-farm property;

12 (b) property containing an improvement consisting
13 of a structure or structures with 7 or more
14 residential units; or

15 (c) commercial or industrial property.

16 (2) You must redeem your taxes within 2 years of the
17 date of sale for the following classifications:

18 (a) all residential property with less than 6
19 units; or

20 (b) all other property.

21 Redemption deadlines may have been extended by the
22 certificate holder or pursuant to Illinois law. To confirm the
23 redemption deadline, you must contact the County Clerk at the
24 address and telephone number below. Redemption can be made ~~at~~
25 ~~any time on or before~~ by applying to the County Clerk of
26 County, Illinois at the Office of the County Clerk in.. L

1 ~~.....~~ Illinois. The address and telephone number for the
2 County Clerk are as follows:.

3 ~~The above amount is subject to increase at 6 month~~
4 ~~intervals from the date of sale. Check with the county clerk as~~
5 ~~to the exact amount you owe before redeeming. Payment must be~~
6 ~~made by certified check, cashier's check, money order, or in~~
7 ~~cash.~~

8 ~~For further information contact the County Clerk~~

9 ADDRESS:.....

10 TELEPHONE:.....

11 For further information about the redemption deadline,
12 redemption amount, or payment process, please contact the
13 County Clerk.

14

15 ~~Purchaser or Assignee~~

16 ~~Dated (insert date).~~

17 [End of Notice]

18 Within 10 days after receipt of said notice, the county
19 clerk shall mail to the addresses supplied by the purchaser or
20 assignee, by registered or certified mail, copies of said
21 notice to the party in whose name the taxes are last assessed
22 as shown by the most recent tax collector's warrant books.
23 With the exception of a county or taxing district acquiring
24 certificates pursuant to Section 21-90 and 21-260, all

1 purchasers or assignees shall pay to the clerk postage plus
2 the sum of \$50 for a tax deed ~~\$10~~. The clerk shall write or
3 stamp the date of receiving the notices upon the copies of the
4 notices, and retain one copy.

5 All redemption periods begin on the date of sale, unless
6 the notice under this Section is not mailed within the time
7 frame set forth in this Section. The certificate holder or
8 assignee may cure any defect in a notice, or failure to send a
9 notice as required by this Section, by delivering to the
10 county clerk a notice to be given to the party in whose name
11 the taxes are last assessed as shown by the most recent tax
12 collector's warrant books and extending the redemption
13 deadline to commence on the date of the corrected notice was
14 delivered to the clerk, if the extension is otherwise
15 permitted by law. Notwithstanding any provision to the
16 contrary, tax certificate purchasers and assignees may not
17 send a corrected notice if the new redemption period exceeds
18 the 3-year limit provided in section or fails to provide the
19 minimum redemption period required in this Code.

20 The changes to this Section made by this amendatory Act of
21 the 97th General Assembly apply only to tax sales that occur on
22 or after the effective date of this amendatory Act of the 97th
23 General Assembly.

24 The changes to this Section made by this amendatory Act of
25 the 103rd General Assembly apply to matters in which the tax
26 certificate is issued on or after the effective date of this

1 amendatory Act of the 103rd General Assembly.

2 (Source: P.A. 102-815, eff. 5-13-22.)

3 (35 ILCS 200/22-10)

4 Sec. 22-10. Notice of expiration of period of redemption.

5 A purchaser or assignee shall not be entitled to a tax deed to

6 the property sold unless, not less than 3 months nor more than

7 6 months prior to the expiration of the period of redemption,

8 he or she gives notice of the sale and the date of expiration

9 of the period of redemption to the owners, occupants, and

10 parties interested in the property, including any mortgagee of

11 record, as provided below. For counties or taxing districts

12 holding certificates pursuant to Section 21-90, the date of

13 expiration of the period of redemption will be designated by

14 the county or taxing district in its petition for tax deed and

15 identified in the notice below, which shall be filed with the

16 county clerk. ~~the~~

17 The Notice to be given to the parties shall be in at least

18 10-point ~~10-point~~ type in the following form completely filled

19 in:

20 TAX DEED NO. FILED

21 TAKE NOTICE

22 County of

23 Date Premises Sold

24 Certificate No.

25 Sold for General Taxes of (year)

1 Sold for Special Assessment of (Municipality)
 2 and special assessment number.....
 3 Warrant No. Inst. No.

4 THIS PROPERTY HAS BEEN SOLD FOR
 5 DELINQUENT TAXES

6 Property Address (as identified on the most recent tax bill,
 7 if available): ~~Property located at~~

8 Legal Description or Property Index No.
 9
 10

11 This notice is to advise you that the above property has
 12 been sold for delinquent taxes and that the period of
 13 redemption from the sale will expire on
 14

15 The amount to redeem is subject to increase at 6 month
 16 intervals from the date of sale and may be further increased if
 17 the purchaser at the tax sale or his or her assignee pays any
 18 subsequently accruing taxes or special assessments to redeem
 19 the property from subsequent forfeitures or tax sales. Check
 20 with the county clerk as to the exact amount you owe before
 21 redeeming.

22 This notice is also to advise you that a petition has been
 23 filed for a tax deed which will transfer title and the right to
 24 possession of this property if redemption is not made on or
 25 before

26 This matter is set for hearing in the Circuit Court of this

1 county in, Illinois on

2 You may be present at this hearing but your right to redeem
3 will already have expired at that time.

4 YOU ARE URGED TO REDEEM IMMEDIATELY
5 TO PREVENT LOSS OF PROPERTY

6 Redemption can be made at any time on or before by
7 applying to the County Clerk of, County, Illinois at the
8 Office of the County Clerk in, Illinois.

9 For further information contact the County Clerk

10 ADDRESS:.....

11 TELEPHONE:.....

12

13 Purchaser, ~~or~~ Assignee, or Certificate Holder.

14 Dated (insert date).

15 In counties with 3,000,000 or more inhabitants, the notice
16 shall also state the address, room number, and time at which
17 the matter is set for hearing.

18 The changes to this Section made by Public Act 97-557
19 apply only to matters in which a petition for tax deed is filed
20 on or after July 1, 2012 (the effective date of Public Act
21 97-557).

22 The changes to this Section made by Public Act 102-1003
23 ~~this amendatory Act of the 102nd General Assembly~~ apply to
24 matters in which a petition for tax deed is filed on or after

1 May 27, 2022 (the effective date of Public Act 102-1003) ~~this~~
2 ~~amendatory Act of the 102nd General Assembly.~~ Failure of any
3 party or any public official to comply with the changes made to
4 this Section by Public Act 102-528 does not invalidate any tax
5 deed issued prior to May 27, 2022 (the effective date of Public
6 Act 102-1003) ~~this amendatory Act of the 102nd General~~
7 ~~Assembly.~~

8 The changes to this Section made by this amendatory Act of
9 the 103rd General Assembly apply to matters in which the tax
10 certificate is issued on or after the effective date of this
11 amendatory Act of the 103rd General Assembly.

12 (Source: P.A. 102-528, eff. 1-1-22; 102-813, eff. 5-13-22;
13 102-1003, eff. 5-27-22; revised 9-1-22.)

14 (35 ILCS 200/22-25)

15 Sec. 22-25. Mailed notice. In addition to the notice
16 required to be served not less than 3 months ~~one month~~ nor more
17 than 6 months prior to the expiration of the period of
18 redemption, the purchaser or his or her assignee shall prepare
19 and deliver to the clerk of the Circuit Court of the county in
20 which the property is located, not more than 6 months and not
21 less than 3 months ~~111 days~~ prior to the expiration of the
22 period of redemption, the notice provided for in this Section,
23 together with the statutory costs for mailing the notice by
24 certified mail, return receipt requested. The form of notice
25 to be mailed by the clerk shall be identical in form to that

1 provided by Section 22-10 for service upon owners residing
2 upon the property sold, except that it shall bear the
3 signature of the clerk instead of the name of the purchaser or
4 assignee and shall designate the parties to whom it is to be
5 mailed. The clerk may furnish the form. The clerk shall mail
6 the notices delivered to him or her by certified mail, return
7 receipt requested, not less than 3 months prior to the
8 expiration of the period of redemption. The certificate of the
9 clerk that he or she has mailed the notices, together with the
10 return receipts, shall be filed in and made a part of the court
11 record. The notices shall be mailed to the owners of the
12 property at their last known addresses, and to those persons
13 who are entitled to service of notice as occupants.

14 The changes to this Section made by Public Act 97-557 ~~this~~
15 ~~amendatory Act of the 97th General Assembly~~ shall be construed
16 as being declaratory of existing law and not as a new
17 enactment.

18 The changes to this Section made by Public Act 102-1003
19 ~~this amendatory Act of the 102nd General Assembly~~ apply to
20 matters in which a petition for tax deed is filed on or after
21 May 27, 2022 (the effective date of Public Act 102-1003) ~~this~~
22 ~~amendatory Act of the 102nd General Assembly~~. Failure of any
23 party or any public official to comply with the changes made to
24 this Section by Public Act 102-528 does not invalidate any tax
25 deed issued prior to May 27, 2022 (the effective date of Public
26 Act 102-1003) ~~this amendatory Act of the 102nd General~~

1 ~~Assembly.~~

2 (Source: P.A. 102-528, eff. 1-1-22; 102-815, eff. 5-13-22;
3 102-1003, eff. 5-27-22; revised 8-12-22.)

4 (35 ILCS 200/22-30)

5 Sec. 22-30. Petition for deed. At any time within 6 months
6 but not less than 3 months prior to the expiration of the
7 redemption period for property sold pursuant to judgment and
8 order of sale under Sections 21-110 through 21-120 or 21-260
9 or otherwise acquired by the county pursuant to section 21-90,
10 the purchaser, ~~or his or her~~ assignee, or agent, pursuant to
11 Section 21-90, may file a petition in the circuit court in the
12 same proceeding in which the judgment and order of sale were
13 entered, asking that the court direct the county clerk to
14 issue a tax deed if the property is not redeemed from the sale.
15 The petition shall be accompanied by the statutory filing fee.

16 Notice of filing the petition and for redemption, after
17 ~~the date on~~ which the petitioner intends to apply for an order
18 to issue a tax ~~on the petition that a deed be issued~~ if the
19 taxes are not ~~property is not~~ redeemed shall be given to
20 occupants, owners and persons interested in the property as
21 part of the notice provided in Sections 22-10 through 22-25,
22 except that only one publication is required. The county clerk
23 shall be notified of the filing of the petition and any person
24 owning or interested in the property may, if he or she desires,
25 appear in the proceeding.

1 The changes to this Section made by this amendatory Act of
2 the 95th General Assembly apply only to matters in which a
3 petition for tax deed is filed on or after the effective date
4 of this amendatory Act of the 95th General Assembly.

5 (Source: P.A. 95-477, eff. 6-1-08.)

6 (35 ILCS 200/22-35)

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

1 appearance fee shall not be required of a county, city,
2 village or incorporated town seeking to enforce its claim
3 under this Section in a tax deed proceeding.

4 (Source: P.A. 101-379, eff. 1-1-20.)

5 (35 ILCS 200/22-40)

6 Sec. 22-40. Issuance of deed; possession.

7 (a) To obtain an order for issuance of tax deed, a
8 petitioner must provide sufficient evidence that: ~~If the~~

9 (1) the redemption period expires and the property has
10 not been redeemed; ~~and~~

11 (2) all taxes and special assessments which became due
12 and payable subsequent to the sale have been paid, unless
13 the county or its agent, as trustee pursuant to Section
14 21-90, is the petitioner; and

15 (3) all other forfeitures and sales that are subject
16 to a pending tax petition by the county or its assignee,
17 pursuant to section 21-90, which occur subsequent to the
18 sale have been redeemed; and

19 (4) the notices required by law have been given and
20 all advancements of public funds under the police power
21 made by a county, city, village or town under Section
22 22-35 have been paid; and

23 (5) the petitioner has complied with all the
24 provisions of law entitling him or her to a deed.

25 Upon receipt of sufficient evidence of the above

1 requirements, the court shall find that the petitioner
2 complied with the requirements above and shall enter an order
3 directing the county clerk, on the production of the tax
4 certificate and a certified copy of the order, to issue to the
5 purchaser or its , ~~the court shall so find and shall enter an~~
6 ~~order directing the county clerk on the production of the~~
7 ~~certificate of purchase and a certified copy of the order, to~~
8 ~~issue to the purchaser or his or her~~ assignee a tax deed. The
9 court shall insist on strict compliance with Section 22-10
10 through 22-25. Prior to the entry of an order directing the
11 issuance of a tax deed, the petitioner shall furnish the court
12 with a report of proceedings of the evidence received on the
13 application for tax deed and the report of proceedings shall
14 be filed and made a part of the court record.

15 (b) Except as provided in subsection (e), if ~~If~~ taxes for
16 years prior to the year or years sold are or become delinquent
17 subsequent to the date of sale, the court shall find that the
18 lien of those delinquent taxes has been or will be merged into
19 the tax deed grantee's title if the court determines that the
20 tax deed grantee or any prior holder of the certificate of
21 purchase, or any person or entity under common ownership or
22 control with any such grantee or prior holder of the
23 certificate of purchase, was at no time the holder of any
24 certificate of purchase for the years sought to be merged. If
25 delinquent taxes are merged into the tax deed pursuant to this
26 subsection, the court shall enter an order declaring which

1 specific taxes have been or will be merged into the tax deed
2 title and directing the county treasurer and county clerk to
3 reflect that declaration in the warrant and judgment records;
4 provided, that no such order shall be effective until a tax
5 deed has been issued and timely recorded. Nothing contained in
6 this Section shall relieve any owner liable for delinquent
7 property taxes under this Code from the payment of the taxes
8 that have been merged into the title upon issuance of the tax
9 deed.

10 (c) The county clerk is entitled to a fee of \$10 in
11 counties of 3,000,000 or more inhabitants and \$5 in counties
12 with less than 3,000,000 inhabitants for the issuance of the
13 tax deed, except for deeds issued to the county pursuant to its
14 authority under Section 21-90. The clerk may not include in a
15 tax deed more than one property as listed, assessed and sold in
16 one description, except in cases where several properties are
17 owned by one person.

18 Upon application the court shall, enter an order to place
19 the tax deed grantee or the grantee's successor in interest in
20 possession of the property and may enter orders and grant
21 relief as may be necessary or desirable to maintain the
22 grantee or the grantee's successor in interest in possession.

23 (d) The court shall retain jurisdiction to enter orders
24 pursuant to subsections (b) and (c) of this Section. This
25 amendatory Act of the 92nd General Assembly and this
26 amendatory Act of the 95th General Assembly shall be construed

1 as being declarative of existing law and not as a new
2 enactment.

3 (e) Prior to the issuance of any tax deed under this
4 Section, the petitioner must redeem all taxes and special
5 assessments on the property that are subject to an active tax
6 petition filed by a county or its assignee pursuant to Section
7 21-90.

8 (f) If, for any reason, the purchaser fails to obtain an
9 order for tax deed within the required time period, a tax
10 certificate is found to be unenforceable or void by the court,
11 or a purchaser voluntarily surrenders a certificate to the
12 county for any reason, then the certificate is forfeited to
13 the county, as trustee, pursuant to section 21-90.

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

15 (35 ILCS 200/22-60)

16 Sec. 22-60. Contents of deed; recording. Every tax deed
17 shall contain the full names and the true post office address
18 and residence of grantee. A county receiving a tax deed
19 pursuant to Section 21-90 may designate a specific county
20 agency to be named as the deed grantee. It shall not be of any
21 force or effect, and the recipient may not take title to the
22 property, until after the deed ~~it~~ has been recorded in the
23 office of the recorder.

24 (Source: P.A. 83-358; 88-455.)

1 (35 ILCS 200/21-405 rep.)

2 (35 ILCS 200/22-50 rep.)

3 Section 10. The Property Tax Code is amended by repealing
4 Sections 21-405 and 22-50.

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.

1 INDEX

2 Statutes amended in order of appearance

- 3 35 ILCS 200/21-90
- 4 35 ILCS 200/21-145
- 5 35 ILCS 200/21-225
- 6 35 ILCS 200/21-235
- 7 35 ILCS 200/21-250
- 8 35 ILCS 200/21-310
- 9 35 ILCS 200/21-315
- 10 35 ILCS 200/21-320
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- 24 35 ILCS 200/22-40
- 25 35 ILCS 200/22-60

1 35 ILCS 200/21-405 rep.

2 35 ILCS 200/22-50 rep.