

1 AN ACT in relation to taxes.

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 21-355, 22-15, and 22-40 as follows:

6 (35 ILCS 200/21-355)

7 Sec. 21-355. Amount of redemption. Any person desiring
8 to redeem shall deposit an amount specified in this Section
9 with the county clerk of the county in which the property is
10 situated, in legal money of the United States, or by
11 cashier's check, certified check, post office money order or
12 money order issued by a financial institution insured by an
13 agency or instrumentality of the United States, payable to
14 the county clerk of the proper county. The deposit shall be
15 deemed timely only if actually received in person at the
16 county clerk's office prior to the close of business as
17 defined in Section 3-2007 of the Counties Code on or before
18 the expiration of the period of redemption or by United
19 States mail with a post office cancellation mark dated not
20 less than one day prior to the expiration of the period of
21 redemption. The deposit shall be in an amount equal to the
22 total of the following:

23 (a) the certificate amount, which shall include all
24 tax principal, special assessments, interest and
25 penalties paid by the tax purchaser together with costs
26 and fees of sale and fees paid under Sections 21-295 and
27 21-315 through 21-335;

28 (b) the accrued penalty, computed through the date
29 of redemption as a percentage of the certificate amount,
30 as follows:

31 (1) if the redemption occurs on or before the

1 expiration of 6 months from the date of sale, the
2 certificate amount times the penalty bid at sale;

3 (2) if the redemption occurs after 6 months
4 from the date of sale, and on or before the
5 expiration of 12 months from the date of sale, the
6 certificate amount times 2 times the penalty bid at
7 sale;

8 (3) if the redemption occurs after 12 months
9 from the date of sale and on or before the
10 expiration of 18 months from the date of sale, the
11 certificate amount times 3 times the penalty bid at
12 sale;

13 (4) if the redemption occurs after 18 months
14 from the date of sale and on or before the
15 expiration of 24 months from the date of sale, the
16 certificate amount times 4 times the penalty bid at
17 sale;

18 (5) if the redemption occurs after 24 months
19 from the date of sale and on or before the
20 expiration of 30 months from the date of sale, the
21 certificate amount times 5 times the penalty bid at
22 sale;

23 (6) if the redemption occurs after 30 months
24 from the date of sale and on or before the
25 expiration of 36 months from the date of sale, the
26 certificate amount times 6 times the penalty bid at
27 sale.

28 In the event that the property to be redeemed
29 has been purchased under Section 21-405, the penalty
30 bid shall be 12% per penalty period as set forth in
31 subparagraphs (1) through (6) of this subsection
32 (b). The changes to this subdivision (b)(6) made by
33 this amendatory Act of the 91st General Assembly are
34 not a new enactment, but declaratory of existing

1 law.

2 (c) The total of all taxes, special assessments,
3 accrued interest on those taxes and special assessments
4 and costs charged in connection with the payment of those
5 taxes or special assessments, which have been paid by the
6 tax certificate holder on or after the date those taxes
7 or special assessments became delinquent together with
8 12% penalty on each amount so paid for each year or
9 portion thereof intervening between the date of that
10 payment and the date of redemption. In counties with less
11 than 3,000,000 inhabitants, however, a tax certificate
12 holder may not pay all or part of an installment of a
13 subsequent tax or special assessment for any year, nor
14 shall any tender of such a payment be accepted, until
15 after the second or final installment of the subsequent
16 tax or special assessment has become delinquent or until
17 after the holder of the certificate of purchase has filed
18 a petition for a tax deed under Section 22.30. The
19 person redeeming shall also pay the amount of interest
20 charged on the subsequent tax or special assessment and
21 paid as a penalty by the tax certificate holder. This
22 amendatory Act of 1995 applies to tax years beginning
23 with the 1995 taxes, payable in 1996, and thereafter.

24 (d) Any amount paid to redeem a forfeiture
25 occurring subsequent to the tax sale together with 12%
26 penalty thereon for each year or portion thereof
27 intervening between the date of the forfeiture redemption
28 and the date of redemption from the sale.

29 (e) Any amount paid by the certificate holder for
30 redemption of a subsequently occurring tax sale.

31 (f) All fees paid to the county clerk under Section
32 22-5.

33 (g) All fees paid to the registrar of titles
34 incident to registering the tax certificate in compliance

1 with the Registered Titles (Torrens) Act.

2 (h) All fees paid to the circuit clerk and the
3 sheriff or coroner in connection with the filing of the
4 petition for tax deed and service of notices under
5 Sections 22-15 through 22-30 and 22-40 in addition to (1)
6 a fee of \$100 \$35 if a petition for tax deed has been
7 filed, which fee shall be posted to the tax judgement,
8 sale, redemption, and forfeiture record, to be paid to
9 the purchaser or his or her assignee; (2) a fee of \$10 \$4
10 if a notice under Section 22-5 has been filed, which fee
11 shall be posted to the tax judgment, sale, redemption,
12 and forfeiture record, to be paid to the purchaser or his
13 or her assignee; and (3) all costs paid to record a lis
14 pendens notice in connection with filing a petition under
15 this Code. The fees in (1) and (2) of this paragraph (h)
16 shall be exempt from the posting requirements of Section
17 21-360.

18 (i) All fees paid for publication of notice of the
19 tax sale in accordance with Section 22-20.

20 (j) All sums paid to any city, village or
21 incorporated town for reimbursement under Section 22-35.

22 (k) All costs and expenses of receivership under
23 Section 21-410, to the extent that these costs and
24 expenses exceed any income from the property in question,
25 if the costs and expenditures have been approved by the
26 court appointing the receiver and a certified copy of the
27 order or approval is filed and posted by the certificate
28 holder with the county clerk. Only actual costs expended
29 may be posted on the tax judgment, sale, redemption and
30 forfeiture record.

31 (l) Up to \$125 paid for costs of title insurance
32 and to identify and locate owners and interested parties
33 to the subject real estate.

34 (Source: P.A. 91-924, eff. 1-1-01.)

1 (35 ILCS 200/22-15)

2 Sec. 22-15. Service of notice. The purchaser or his or
3 her assignee shall give the notice required by Section 22-10
4 by causing it to be published in a newspaper as set forth in
5 Section 22-20. In addition, the notice shall be served by a
6 process server, as provided in Section 2-202 of the Code of
7 Civil Procedure, or sheriff (or if he or she is disqualified,
8 by a coroner) of the county in which the property, or any
9 part thereof, is located upon owners who reside on any part
10 of the property sold by leaving a copy of the notice with
11 those owners personally.

12 In counties of 3,000,000 or more inhabitants where a
13 taxing district is a petitioner for tax deed pursuant to
14 Section 21-90, in lieu of service by the sheriff or coroner
15 the notice may be served by a special process server
16 appointed by the circuit court as provided in this Section.
17 The taxing district may move prior to filing one or more
18 petitions for tax deed for appointment of such a special
19 process server. The court, upon being satisfied that the
20 person named in the motion is at least 18 years of age and is
21 capable of serving notice as required under this Code, shall
22 enter an order appointing such person as a special process
23 server for a period of one year. The appointment may be
24 renewed for successive periods of one year each by motion and
25 order, and a copy of the original and any subsequent order
26 shall be filed in each tax deed case in which a notice is
27 served by the appointed person. Delivery of the notice to
28 and service of the notice by the special process server shall
29 have the same force and effect as its delivery to and service
30 by the sheriff or coroner.

31 The same form of notice shall also be served upon all
32 other owners and parties interested in the property, if upon
33 diligent inquiry they can be found in the county, and upon
34 the occupants of the property in the following manner:

1 (a) as to individuals, by (1) leaving a copy of the
2 notice with the person personally or (2) by leaving a
3 copy at his or her usual place of residence with a person
4 of the family, of the age of 13 years or more, and
5 informing that person of its contents. The person making
6 the service shall cause a copy of the notice to be sent
7 by registered or certified mail, return receipt
8 requested, to that party at his or her usual place of
9 residence;

10 (b) as to public and private corporations,
11 municipal, governmental and quasi-municipal corporations,
12 partnerships, receivers and trustees of corporations, by
13 leaving a copy of the notice with the person designated
14 by the Civil Practice Law.

15 If the property sold has more than 4 dwellings or other
16 rental units, and has a managing agent or party who collects
17 rents, that person shall be deemed the occupant and shall be
18 served with notice instead of the occupants of the individual
19 units. If the property has no dwellings or rental units, but
20 economic or recreational activities are carried on therein,
21 the person directing such activities shall be deemed the
22 occupant. Holders of rights of entry and possibilities of
23 reverter shall not be deemed parties interested in the
24 property.

25 When a party interested in the property is a trustee,
26 notice served upon the trustee shall be deemed to have been
27 served upon any beneficiary or note holder thereunder unless
28 the holder of the note is disclosed of record.

29 When a judgment is a lien upon the property sold, the
30 holder of the lien shall be served with notice if the name of
31 the judgment debtor as shown in the transcript, certified
32 copy or memorandum of judgment filed of record is identical,
33 as to given name and surname, with the name of the party
34 interested as it appears of record.

1 If any owner or party interested, upon diligent inquiry
2 and effort, cannot be found or served with notice in the
3 county as provided in this Section, and the person in actual
4 occupancy and possession is tenant to, or in possession under
5 the owners or the parties interested in the property, then
6 service of notice upon the tenant, occupant or person in
7 possession shall be deemed service upon the owners or parties
8 interested.

9 If any owner or party interested, upon diligent inquiry
10 and effort cannot be found or served with notice in the
11 county, then the person making the service shall cause a copy
12 of the notice to be sent by registered or certified mail,
13 return receipt requested, to that party at his or her
14 residence, if ascertainable.

15 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

16 (35 ILCS 200/22-40)

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

18 (a) If the redemption period expires and the property
19 has not been redeemed and all taxes and special assessments
20 which became due and payable subsequent to the sale have been
21 paid and all forfeitures and sales which occur subsequent to
22 the sale have been redeemed and the notices required by law
23 have been given and all advancements of public funds under
24 the police power made by a city, village or town under
25 Section 22-35 have been paid and the petitioner has complied
26 with all the provisions of law entitling him or her to a
27 deed, the court shall so find and shall enter an order
28 directing the county clerk on the production of the
29 certificate of purchase and a certified copy of the order, to
30 issue to the purchaser or his or her assignee a tax deed. The
31 court shall insist on strict compliance with Section 22-10
32 through 22-25, however, the court shall consider only
33 noncompliance that has or may have had a material effect upon

1 the right of redemption of any interested party. Prior to the
2 entry of an order directing the issuance of a tax deed, the
3 petitioner shall furnish the court with a report of
4 proceedings of the evidence received on the application for
5 tax deed and the report of proceedings shall be filed and
6 made a part of the court record. The order itself is prima
7 facie evidence of the purchaser's or his or her assignee's
8 compliance with all the provisions of law entitling him or
9 her to a deed.

10 (b) If taxes for years prior to the year or years sold
11 are or become delinquent subsequent to the date of sale, the
12 court shall find that the lien of those delinquent taxes has
13 been or will be merged into the tax deed grantee's title if
14 the court determines that the tax deed grantee or any prior
15 holder of the certificate of purchase, or any person or
16 entity under common ownership or control with any such
17 grantee or prior holder of the certificate of purchase, was
18 at no time the holder of any certificate of purchase for the
19 years sought to be merged. If delinquent taxes are merged
20 into the tax deed pursuant to this subsection, the court
21 shall enter an order declaring which specific taxes have been
22 or will be merged into the tax deed title and directing the
23 county treasurer and county clerk to reflect that declaration
24 in the warrant and judgment records; provided, that no such
25 order shall be effective until a tax deed has been issued and
26 timely recorded. Nothing contained in this Section shall
27 relieve any owner liable for delinquent property taxes under
28 this Code from the payment of the taxes that have been merged
29 into the title upon issuance of the tax deed.

30 (c) The county clerk is entitled to a fee of \$10 in
31 counties of 3,000,000 or more inhabitants and \$5 in counties
32 with less than 3,000,000 inhabitants for the issuance of the
33 tax deed. The clerk may not include in a tax deed more than
34 one property as listed, assessed and sold in one

1 description, except in cases where several properties are
2 owned by one person.

3 Upon application the court shall, enter an order to place
4 the tax deed grantee in possession of the property and may
5 enter orders and grant relief as may be necessary or
6 desirable to maintain the grantee in possession.

7 (d) The court shall retain jurisdiction to enter orders
8 pursuant to subsections (b) and (c) of this Section. This
9 amendatory Act of the 92nd General Assembly shall be
10 construed as being declarative of existing law and not as a
11 new enactment.

12 (Source: P.A. 91-564, eff. 8-14-99; 92-223, eff. 1-1-02.)

13 Section 99. Effective date. This Act takes effect on
14 January 1, 2004.