

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 and 22-15 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 \$75 \$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 \$75 paid for costs of title search and to
32 identify and locate owners and interested parties to the
33 subject real estate, but only if a copy of the results of
34 the title search is provided upon request.

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

2 (35 ILCS 200/22-15)

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

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

32 The same form of notice shall also be served upon all
 33 other owners and parties interested in the property, if upon

1 diligent inquiry they can be found in the county, and upon
2 the occupants of the property in the following manner:

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

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

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

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

31 When a judgment is a lien upon the property sold, the
32 holder of the lien shall be served with notice if the name of
33 the judgment debtor as shown in the transcript, certified
34 copy or memorandum of judgment filed of record is identical,

1 as to given name and surname, with the name of the party
2 interested as it appears of record.

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

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

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

18 Section 99. Effective date. This Act takes effect on
19 January 1, 2004.