

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

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

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

30 (1) if the redemption occurs on or before the
31 expiration of 6 months from the date of sale, the
32 certificate amount times the penalty bid at sale;

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

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

9 (4) if the redemption occurs after 18 months from
10 the date of sale and on or before the expiration of 24
11 months from the date of sale, the certificate amount
12 times 4 times the penalty bid at sale;

13 (5) if the redemption occurs after 24 months from
14 the date of sale and on or before the expiration of 30
15 months from the date of sale, the certificate amount
16 times 5 times the penalty bid at sale;

17 (6) if the redemption occurs after 30 months from
18 the date of sale and on or before the expiration of 36
19 months from the date of sale, the certificate amount
20 times 6 times the penalty bid at sale.

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

28 (c) The total of all taxes, special assessments,
29 accrued interest on those taxes and special assessments and
30 costs charged in connection with the payment of those taxes
31 or special assessments, which have been paid by the tax
32 certificate holder on or after the date those taxes or
33 special assessments became delinquent together with 12%
34 penalty on each amount so paid for each year or portion
35 thereof intervening between the date of that payment and
36 the date of redemption. In counties with less than

1 3,000,000 inhabitants, however, a tax certificate holder
2 may not pay all or part of an installment of a subsequent
3 tax or special assessment for any year, nor shall any
4 tender of such a payment be accepted, until after the
5 second or final installment of the subsequent tax or
6 special assessment has become delinquent or until after the
7 holder of the certificate of purchase has filed a petition
8 for a tax deed under Section 22.30. The person redeeming
9 shall also pay the amount of interest charged on the
10 subsequent tax or special assessment and paid as a penalty
11 by the tax certificate holder. This amendatory Act of 1995
12 applies to tax years beginning with the 1995 taxes, payable
13 in 1996, and thereafter.

14 (d) Any amount paid to redeem a forfeiture occurring
15 subsequent to the tax sale together with 12% penalty
16 thereon for each year or portion thereof intervening
17 between the date of the forfeiture redemption and the date
18 of redemption from the sale.

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

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

23 (g) All fees paid to the registrar of titles incident
24 to registering the tax certificate in compliance with the
25 Registered Titles (Torrens) Act.

26 (h) All fees paid to the circuit clerk and the sheriff
27 or coroner in connection with the filing of the petition
28 for tax deed and service of notices under Sections 22-15
29 through 22-30 and 22-40 in addition to (1) a fee of \$35 in
30 Cook County and \$75 in all other counties if a petition for
31 tax deed has been filed, which fee shall be posted to the
32 tax judgement, sale, redemption, and forfeiture record, to
33 be paid to the purchaser or his or her assignee; (2) a fee
34 of \$4 in Cook County and \$10 in all other counties if a
35 notice under Section 22-5 has been filed, which fee shall
36 be posted to the tax judgment, sale, redemption, and

1 forfeiture record, to be paid to the purchaser or his or
2 her assignee; and (3) all costs paid to record a lis
3 pendens notice in connection with filing a petition under
4 this Code. The fees in (1) and (2) of this paragraph (h)
5 shall be exempt from the posting requirements of Section
6 21-360.

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

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

11 (k) All costs and expenses of receivership under
12 Section 21-410, to the extent that these costs and expenses
13 exceed any income from the property in question, if the
14 costs and expenditures have been approved by the court
15 appointing the receiver and a certified copy of the order
16 or approval is filed and posted by the certificate holder
17 with the county clerk. Only actual costs expended may be
18 posted on the tax judgment, sale, redemption and forfeiture
19 record.

20 (l) In all counties except Cook County, up to \$75 paid
21 for costs of title search and to identify and locate owners
22 and interested parties to the subject real estate, but only
23 if a copy of the results of the title search is provided
24 upon request.

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

26 (35 ILCS 200/22-15)

27 Sec. 22-15. Service of notice. The purchaser or his or her
28 assignee shall give the notice required by Section 22-10 by
29 causing it to be published in a newspaper as set forth in
30 Section 22-20. In addition, the notice shall be served (i) in
31 all counties except Cook County, by a process server, as
32 provided in Section 2-202 of the Code of Civil Procedure, or
33 (ii) in all counties, by a sheriff (or if he or she is
34 disqualified, by a coroner) of the county in which the
35 property, or any part thereof, is located upon owners who

1 reside on any part of the property sold by leaving a copy of
2 the notice with those owners personally.

3 In counties of 3,000,000 or more inhabitants where a taxing
4 district is a petitioner for tax deed pursuant to Section
5 21-90, in lieu of service by the sheriff or coroner the notice
6 may be served by a special process server appointed by the
7 circuit court as provided in this Section. The taxing district
8 may move prior to filing one or more petitions for tax deed for
9 appointment of such a special process server. The court, upon
10 being satisfied that the person named in the motion is at least
11 18 years of age and is capable of serving notice as required
12 under this Code, shall enter an order appointing such person as
13 a special process server for a period of one year. The
14 appointment may be renewed for successive periods of one year
15 each by motion and order, and a copy of the original and any
16 subsequent order shall be filed in each tax deed case in which
17 a notice is served by the appointed person. Delivery of the
18 notice to and service of the notice by the special process
19 server shall have the same force and effect as its delivery to
20 and service by the sheriff or coroner.

21 The same form of notice shall also be served upon all other
22 owners and parties interested in the property, if upon diligent
23 inquiry they can be found in the county, and upon the occupants
24 of the property in the following manner:

25 (a) as to individuals, by (1) leaving a copy of the
26 notice with the person personally or (2) by leaving a copy
27 at his or her usual place of residence with a person of the
28 family, of the age of 13 years or more, and informing that
29 person of its contents. The person making the service shall
30 cause a copy of the notice to be sent by registered or
31 certified mail, return receipt requested, to that party at
32 his or her usual place of residence;

33 (b) as to public and private corporations, municipal,
34 governmental and quasi-municipal corporations,
35 partnerships, receivers and trustees of corporations, by
36 leaving a copy of the notice with the person designated by

1 the Civil Practice Law.

2 If the property sold has more than 4 dwellings or other
3 rental units, and has a managing agent or party who collects
4 rents, that person shall be deemed the occupant and shall be
5 served with notice instead of the occupants of the individual
6 units. If the property has no dwellings or rental units, but
7 economic or recreational activities are carried on therein, the
8 person directing such activities shall be deemed the occupant.
9 Holders of rights of entry and possibilities of reverter shall
10 not be deemed parties interested in the property.

11 When a party interested in the property is a trustee,
12 notice served upon the trustee shall be deemed to have been
13 served upon any beneficiary or note holder thereunder unless
14 the holder of the note is disclosed of record.

15 When a judgment is a lien upon the property sold, the
16 holder of the lien shall be served with notice if the name of
17 the judgment debtor as shown in the transcript, certified copy
18 or memorandum of judgment filed of record is identical, as to
19 given name and surname, with the name of the party interested
20 as it appears of record.

21 If any owner or party interested, upon diligent inquiry and
22 effort, cannot be found or served with notice in the county as
23 provided in this Section, and the person in actual occupancy
24 and possession is tenant to, or in possession under the owners
25 or the parties interested in the property, then service of
26 notice upon the tenant, occupant or person in possession shall
27 be deemed service upon the owners or parties interested.

28 If any owner or party interested, upon diligent inquiry and
29 effort cannot be found or served with notice in the county,
30 then the person making the service shall cause a copy of the
31 notice to be sent by registered or certified mail, return
32 receipt requested, to that party at his or her residence, if
33 ascertainable.

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