

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 21-250, 21-251, and 21-260 and by adding Section
6 21-253 as follows:

7 (35 ILCS 200/21-250)

8 Sec. 21-250. Certificate of purchase. The county clerk
9 shall make out and deliver to the purchaser of any property
10 sold under Section 21-205, a certificate of purchase
11 countersigned by the collector, describing the property sold,
12 the date of sale, the amount of taxes, special assessments,
13 interest and cost for which they were sold and that payment of
14 the sale price has been made. If any person becomes the
15 purchaser of more than one property owned by one party or
16 person, the purchaser may have the whole or one or more of them
17 included in one certificate, but separate certificates shall be
18 issued in all other cases. A certificate of purchase shall be
19 assignable by endorsement, provided that any assignment of a
20 certificate of purchase from a scavenger sale must be made in
21 accordance with Sections 21-251 and 21-253. An assignment shall
22 vest in the assignee or his or her legal representatives, all
23 the right and title of the original purchaser. The changes made
24 by this amendatory Act of the 94th General Assembly apply only
25 to certificates originally purchased after the effective date
26 of this amendatory Act of the 94th General Assembly.

27 If the tax certificate is lost or destroyed, the county
28 clerk shall issue a duplicate certificate upon written request
29 and a sworn affidavit by the tax sale purchaser, or his or her
30 assignee, that the tax certificate is lost or destroyed. The
31 county clerk shall cause a notation to be made in the tax sale
32 and judgment book that a duplicate certificate has been issued,

1 and redemption payments shall be made only to the holder of the
2 duplicate certificate.

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

4 (35 ILCS 200/21-251)

5 Sec. 21-251. Registry of owners of certificates of
6 purchase.

7 (a) The county clerk of each county shall create and
8 maintain a registry system that permanently records the names,
9 addresses, and telephone numbers of owners or assignees of
10 certificates of purchase issued pursuant to any tax sale
11 conducted under this Code. The registry may consist of a single
12 record or a combination of records maintained in paper or
13 electronic form and may include copies of records kept by the
14 county treasurer for other purposes, all to be used as the
15 county clerk deems appropriate to carry out the purposes of
16 this Section. The information in the registry shall be made
17 available to the public.

18 (b) The county clerk of each county is authorized to
19 promulgate reasonable rules, procedures, and forms for
20 purposes of creating and maintaining the registry and for
21 access to the registry information by members of the public. In
22 counties with 3,000,000 or more inhabitants, any owner of a
23 certificate of purchase pursuant to assignment may elect
24 whether to register that assignment as provided in this
25 Section, but all owners of certificates of purchase shall be
26 subject to the provisions of subsection (d) of this Section.
27 The registration of assignments of certificates of purchase
28 from a scavenger sale in counties of 3,000,000 or more
29 inhabitants is mandatory, and any attempted assignment without
30 registration as provided in this Section is null and void. In
31 counties with less than 3,000,000 inhabitants, the county clerk
32 shall provide by rule whether registration of assignments of
33 certificates of purchase shall be elective or mandatory.

34 (c) The owner of a certificate of purchase pursuant to
35 assignment, in order to register that assignment, shall submit

1 to the county clerk the owner's name, address, and telephone
2 number in accordance with any rules, procedures, and forms
3 promulgated by the clerk. Any registered owner of a certificate
4 of purchase may update the registration at any time without
5 charge by submitting to the county clerk any lawful change of
6 name, address, or telephone number.

7 (d) If notice is required to be given to the owner of the
8 certificate of purchase in any proceeding, whether judicial or
9 administrative, affecting a tax sale conducted under any
10 provision of this Code, the notice may be directed to the most
11 recent owner of the certificate of purchase appearing in the
12 county clerk's registry under this Section. Any notice that has
13 been directed as provided in this Section shall be conclusively
14 presumed to be properly directed to the owner of the
15 certificate of purchase for all purposes related to the
16 proceeding in which the notice is given. No objection or
17 assertion by any assignee of a certificate of purchase in any
18 proceeding shall be heard on grounds that a notice to the tax
19 purchaser was misdirected, unless that assignee's current and
20 lawful name, address, and telephone number were submitted to
21 the county clerk's registry at the time of the notice in
22 question.

23 (e) The county clerk may assess an automation fee of no
24 more than \$50 in counties of 3,000,000 or more inhabitants and
25 no more than \$10 in all other counties to be paid by the owner
26 of the certificate of purchase for each assignment of the
27 certificate that is registered under this Section, unless the
28 owner of the certificate is a governmental unit. The fee shall
29 be collected in the same manner as other fees and costs and
30 shall be held by the county clerk in a fund for purposes of
31 automating his or her office. The fee provided for under this
32 Section shall not be chargeable to the cost of redemption under
33 Section 21-355 nor shall it be posted under Section 21-360 of
34 this Code.

35 (f) The changes made by this amendatory Act of the 94th
36 General Assembly apply only to certificates originally

1 purchased after the effective date of this amendatory Act of
2 the 94th General Assembly.

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

4 (35 ILCS 200/21-253 new)

5 Sec. 21-253. Assignment or transfer of scavenger sale
6 certificates of purchase.

7 (a) No owner of a certificate of purchase from a scavenger
8 sale may assign, convey, or otherwise transfer or contract to
9 transfer an ownership or other interest in the certificate to
10 any other person except as provided in this Section, unless the
11 assignment, conveyance, or transfer is made:

12 (1) by or to a unit of local government or other taxing
13 district;

14 (2) to secure a debt or other obligation or to release
15 the certificate from securing a debt or other obligation;

16 (3) pursuant to a merger, consolidation, or transfer or
17 sale of substantially all of the assets of a corporation
18 under plans of reorganization under the federal Internal
19 Revenue Code of 1986 or the federal Bankruptcy Code;

20 (4) by a subsidiary corporation to its parent
21 corporation for no consideration other than the
22 cancellation or surrender of the subsidiary's stock; or

23 (5) in connection with the procedures provided by law
24 for redemption or obtaining a tax deed.

25 (b) Any person, except a unit of local government or other
26 taxing district, seeking to acquire an interest in a scavenger
27 sale certificate of purchase under this Section is subject to
28 the provisions of Sections 21-265, 21-275, 21-280, 21-285, and
29 21-290. Provided, that references in those provisions to bids
30 at the sale conducted by the county collector and registration
31 therefor shall, for purposes of this Section, be construed to
32 refer to acquisition of scavenger sale certificates by
33 assignment and registration of such assignments with the county
34 clerk. No assignment may be completed or registered unless the
35 person who will be the owner of the certificate pursuant to the

1 assignment has first executed and delivered to the county clerk
2 a true and complete application for certificate of purchase in
3 a form prescribed by the clerk based on the form provided in
4 Section 21-275.

5 (c) The county clerk is authorized to promulgate reasonable
6 rules, procedures, and forms for purposes of this Section.
7 Nothing in this Section shall be construed to affect the rights
8 and duties of persons redeeming from a scavenger sale.

9 (d) This Section applies only to certificates originally
10 purchased after the effective date of this amendatory Act of
11 the 94th General Assembly.

12 (35 ILCS 200/21-260)

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

25 (a) Conducting the sale - Bidding. All properties shall be
26 offered for sale in consecutive order as they appear in the
27 delinquent list. The minimum bid for any property shall be \$500
28 ~~\$250~~ or one-half of the tax if the total liability is less than
29 \$1,000 ~~\$500~~. The successful bidder shall immediately pay the
30 amount of minimum bid to the County Collector in cash, by
31 certified or cashier's check, by money order, or, if the
32 successful bidder is a governmental unit, by a check issued by
33 that governmental unit. If the bid exceeds the minimum bid, the
34 successful bidder shall pay the balance of the bid to the
35 county collector in cash, by certified or cashier's check, by

1 money order, or, if the successful bidder is a governmental
2 unit, by a check issued by that governmental unit by the close
3 of the next business day. If the minimum bid is not paid at the
4 time of sale or if the balance is not paid by the close of the
5 next business day, then the sale is void and the minimum bid,
6 if paid, is forfeited to the county general fund. In that
7 event, the property shall be reoffered for sale within 30 days
8 of the last offering of property in regular order. The
9 collector shall make available to the public a list of all
10 properties to be included in any reoffering due to the voiding
11 of the original sale. The collector is not required to serve or
12 publish any other notice of the reoffering of those properties.
13 In the event that any of the properties are not sold upon
14 reoffering, or are sold for less than the amount of the
15 original voided sale, the original bidder who failed to pay the
16 bid amount shall remain liable for the unpaid balance of the
17 bid in an action under Section 21-240. Liability shall not be
18 reduced where the bidder upon reoffering also fails to pay the
19 bid amount, and in that event both bidders shall remain liable
20 for the unpaid balance of their respective bids. A sale of
21 properties under this Section shall not be final until
22 confirmed by the court.

23 (b) Confirmation of sales. The county collector shall file
24 his or her report of sale in the court within 30 days of the
25 date of sale of each property. No notice of the county
26 collector's application to confirm the sales shall be required
27 except as prescribed by rule of the court. Upon confirmation,
28 except in cases where the sale becomes void under Section
29 22-85, or in cases where the order of confirmation is vacated
30 by the court, a sale under this Section shall extinguish the in
31 rem lien of the general taxes, special taxes and special
32 assessments for which judgment has been entered and a
33 redemption shall not revive the lien. Confirmation of the sale
34 shall in no event affect the owner's personal liability to pay
35 the taxes, interest and penalties as provided in this Code or
36 prevent institution of a proceeding under Section 21-440 to

1 collect any amount that may remain due after the sale.

2 (c) Issuance of tax sale certificates. Upon confirmation of
3 the sale the County Clerk and the County Collector shall issue
4 to the purchaser a certificate of purchase in the form
5 prescribed by Section 21-250 as near as may be. A certificate
6 of purchase shall not be issued to any person who is ineligible
7 to bid at the sale or to receive a certificate of purchase
8 under Section 21-265. The certificate of purchase and the
9 interest of the purchaser that it represents are subject to
10 Sections 21-251 and 21-253.

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

30 (e) Proceeding to tax deed. The owner of the certificate of
31 purchase shall give notice as required by Sections 22-5 through
32 22-30, and may extend the period of redemption as provided by
33 Section 21-385. At any time within 5 months prior to expiration
34 of the period of redemption from a sale under this Code, the
35 owner of a certificate of purchase may file a petition and may
36 obtain a tax deed under Sections 22-30 through 22-55. All

1 proceedings for the issuance of a tax deed and all tax deeds
2 for properties sold under this Section shall be subject to
3 Sections 22-30 through 22-55. Deeds issued under this Section
4 are subject to Section 22-70. This Section shall be liberally
5 construed so that the deeds provided for in this Section convey
6 merchantable title.

7 (f) Redemptions from scavenger sales. Redemptions may be
8 made from sales under this Section in the same manner and upon
9 the same terms and conditions as redemptions from sales made
10 under the County Collector's annual application for judgment
11 and order of sale, except that in lieu of penalty the person
12 redeeming shall pay interest as follows if the sale occurs
13 before September 9, 1993:

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

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

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

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

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

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

32 If the sale occurs on or after September 9, 1993, the
33 person redeeming shall pay interest on that part of the amount
34 for which the property was sold equal to or less than the full
35 amount of delinquent taxes, special assessments, penalties,
36 interest, and costs, included in the judgment and order of sale

1 as follows:

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

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

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

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

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

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

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

27 Notwithstanding any other provision of this Section,
28 except for owner-occupied single family residential units
29 which are condominium units, cooperative units or dwellings,
30 the amount required to be paid for redemption shall also
31 include an amount equal to all delinquent taxes on the property
32 which taxes were delinquent at the time of sale. The delinquent
33 taxes shall be apportioned by the county collector among the
34 taxing districts in which the property is situated in
35 accordance with law. In the event that all moneys received from
36 any sale held under this Section exceed an amount equal to all

1 delinquent taxes on the property sold, which taxes were
2 delinquent at the time of sale, together with all publication
3 and other costs associated with the sale, then, upon
4 redemption, the County Collector and the County Clerk shall
5 apply the excess amount to the cost of redemption.

6 (g) Bidding by county or other taxing districts. Any taxing
7 district may bid at a scavenger sale. The county board of the
8 county in which properties offered for sale under this Section
9 are located may bid as trustee for all taxing districts having
10 an interest in the taxes for the nonpayment of which the
11 parcels are offered. The County shall apply on the bid the
12 unpaid taxes due upon the property and no cash need be paid.
13 The County or other taxing district acquiring a tax sale
14 certificate shall take all steps necessary to acquire title to
15 the property and may manage and operate the property so
16 acquired.

17 When a county, or other taxing district within the county,
18 is a petitioner for a tax deed, no filing fee shall be required
19 on the petition. The county as a tax creditor and as trustee
20 for other tax creditors, or other taxing district within the
21 county shall not be required to allege and prove that all taxes
22 and special assessments which become due and payable after the
23 sale to the county have been paid. The county shall not be
24 required to pay the subsequently accruing taxes or special
25 assessments at any time. Upon the written request of the county
26 board or its designee, the county collector shall not offer the
27 property for sale at any tax sale subsequent to the sale of the
28 property to the county under this Section. The lien of taxes
29 and special assessments which become due and payable after a
30 sale to a county shall merge in the fee title of the county, or
31 other taxing district, on the issuance of a deed. The County
32 may sell the properties so acquired, or the certificate of
33 purchase thereto, and the proceeds of the sale shall be
34 distributed to the taxing districts in proportion to their
35 respective interests therein. The presiding officer of the
36 county board, with the advice and consent of the County Board,

1 may appoint some officer or person to attend scavenger sales
2 and bid on its behalf.

3 (h) Miscellaneous provisions. In the event that the tract
4 of land or lot sold at any such sale is not redeemed within the
5 time permitted by law and a tax deed is issued, all moneys that
6 may be received from the sale of properties in excess of the
7 delinquent taxes, together with all publication and other costs
8 associated with the sale, shall, upon petition of any
9 interested party to the court that issued the tax deed, be
10 distributed by the County Collector pursuant to order of the
11 court among the persons having legal or equitable interests in
12 the property according to the fair value of their interests in
13 the tract or lot. Section 21-415 does not apply to properties
14 sold under this Section. Appeals may be taken from the orders
15 and judgments entered under this Section as in other civil
16 cases. The remedy herein provided is in addition to other
17 remedies for the collection of delinquent taxes.

18 (Source: P.A. 90-514, eff. 8-22-97; 90-655, eff. 7-30-98;
19 91-189, eff. 1-1-00.)

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