

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 20-115, 20-120, 20-165, and 21-295 as follows:

6 (35 ILCS 200/20-115)

7 Sec. 20-115. Report of taxes collected; credits. The county  
8 collector shall, on the first of every month, report to the  
9 county clerk, in writing, which may be transmitted  
10 electronically, the amount of county tax received during the  
11 preceding month. The county collector shall keep the account as  
12 collector of taxes separate from the account as county  
13 treasurer. He or she shall credit the account as collector with  
14 the amount of his or her monthly reports to the county clerk,  
15 and with the amount of bankruptcies, removals, errors,  
16 forfeitures, and other credits allowed him or her on settlement  
17 with the county board. As county treasurer, he or she shall  
18 charge himself or herself with the amount shown in his or her  
19 monthly report to the county clerk and such other amounts as  
20 may be received as county treasurer. The county board may  
21 examine the account and vouchers at any time, by committee or  
22 otherwise.

23 (Source: Laws 1939, p. 886; P.A. 88-455.)

24 (35 ILCS 200/20-120)

25 Sec. 20-120. Accounts for collector and treasurer. Each  
26 county clerk and county collector shall keep, in written or  
27 electronic format, an account stating ~~with the county~~  
28 ~~collector, charging him or her with~~ the amount of county tax to  
29 be collected, and ~~with~~ the county tax received by him or her  
30 from sales and redemptions of forfeited property, and any other  
31 county funds that shall come into the collector's hands. All

1 ~~The county clerk shall credit the collector with the amounts~~  
2 ~~ascertained as required in Section 20-115, charged to the~~  
3 ~~county treasurer's account monthly and with the amount of~~  
4 ~~county tax on bankruptcies, removals, errors, forfeited~~  
5 ~~property, and other credits. The county clerks shall also keep~~  
6 ~~a treasurer's account with the county treasurer of their~~  
7 ~~counties. The treasurer shall be charged with the amount of~~  
8 ~~money reported in the collector's monthly statements required~~  
9 ~~by Section 20-115, and all amounts paid to the county~~  
10 ~~treasurers from sources other than the county. It is the duty~~  
11 ~~of all persons paying money into the county treasury, for all~~  
12 ~~purposes except the county taxes, must deposit it with ~~to first~~~~  
13 ~~obtain from the county clerk an order to the treasurer to~~  
14 ~~collect the money.~~ The treasurer shall give duplicate receipts  
15 to the person paying, one to be ~~countersigned by the county~~  
16 ~~clerk and~~ retained by the person paying and the other filed in  
17 the county treasurer's ~~clerk's~~ office. ~~The amount shall be~~  
18 ~~charged against the treasurer.~~

19 (Source: Laws 1939, p. 886; P.A. 88-455.)

20 (35 ILCS 200/20-165)

21 Sec. 20-165. List of errors and inability to collect. On or  
22 before the third Monday in December, annually, the county  
23 collector shall make out and file with the county clerk a  
24 detailed list of errors in assessment of property and errors in  
25 footing of tax books, giving in each case a description of the  
26 property, the valuation and amount of each tax and special  
27 assessment, and cause of error. ~~The lists shall be verified by~~  
28 ~~affidavit of the county collector.~~ County collectors, in cases  
29 of removals and bankruptcies of taxpayers, may give the same  
30 cause for the inability to collect as sworn to by the township  
31 collectors, stating in their return that such was the statement  
32 made by the township collector, and that the tax still remains  
33 uncollected.

34 (Source: P.A. 83-121; 88-455.)

1 (35 ILCS 200/21-295)

2 Sec. 21-295. Creation of indemnity fund.

3 (a) In counties of less than 3,000,000 inhabitants, each  
4 person purchasing any property at a sale under this Code shall  
5 pay to the County Collector, prior to the issuance of any  
6 certificate of purchase, a fee of \$20 for each item purchased.  
7 A like sum shall be paid for each year that all or a portion of  
8 subsequent taxes are paid by the tax purchaser and posted to  
9 the tax judgment, sale, redemption and forfeiture record where  
10 the underlying certificate of purchase is recorded.

11 (a-5) In counties of 3,000,000 or more inhabitants, each  
12 person purchasing property at a sale under this Code shall pay  
13 to the County Collector a fee of \$80 for each item purchased  
14 plus an additional sum equal to 5% of taxes, interest, and  
15 penalties paid by the purchaser, including the taxes, interest,  
16 and penalties paid under Section 21-240. In these counties, the  
17 certificate holder shall also pay to the County Collector a fee  
18 of \$80 for each year that all or a portion of subsequent taxes  
19 are paid by the tax purchaser and posted to the tax judgment,  
20 sale, redemption, and forfeiture record, plus an additional sum  
21 equal to 5% of all subsequent taxes, interest, and penalties.  
22 The additional 5% fees are not required after December 31,  
23 2006. The changes to this subsection made by this amendatory  
24 Act of the 91st General Assembly are not a new enactment, but  
25 declaratory of existing law.

26 (b) The amount paid prior to issuance of the certificate of  
27 purchase pursuant to subsection (a) or (a-5) shall be included  
28 in the purchase price of the property in the certificate of  
29 purchase and all amounts paid under this Section shall be  
30 included in the amount required to redeem under Section 21-355.  
31 Except as otherwise provided in subsection (b) of Section  
32 21-300, all money received under subsection (a) or (a-5) shall  
33 be paid by the Collector to the County Treasurer of the County  
34 in which the land is situated, for the purpose of an indemnity  
35 fund. The County Treasurer, as trustee of that fund, shall  
36 invest all of that fund, principal and income, in his or her

1 hands from time to time, if not immediately required for  
2 payments of indemnities under subsection (a) of Section 21-305,  
3 in investments permitted by the Illinois State Board of  
4 Investment under Article 22A of the Illinois Pension Code. The  
5 county collector shall report annually to the county clerk  
6 ~~Circuit Court~~ on the condition and income of the fund. The  
7 indemnity fund shall be held to satisfy judgments obtained  
8 against the County Treasurer, as trustee of the fund. No  
9 payment shall be made from the fund, except upon a judgment of  
10 the court which ordered the issuance of a tax deed.

11 (Source: P.A. 91-564, eff. 8-14-99; 91-924, eff. 7-7-00.)

12 Section 10. The Mobile Home Local Services Tax Enforcement  
13 Act is amended by changing Section 235 as follows:

14 (35 ILCS 516/235)

15 Sec. 235. Creation of indemnity fund.

16 (a) Each person purchasing any mobile home at a sale under  
17 this Act shall pay to the county collector, prior to the  
18 issuance of any certificate of purchase, a fee of \$20 for each  
19 item purchased. A like sum shall be paid for each year that all  
20 or a portion of subsequent taxes are paid by the tax purchaser  
21 and posted to the tax judgment, sale, redemption and forfeiture  
22 record where the underlying certificate of purchase is  
23 recorded.

24 (b) The amount paid prior to issuance of the certificate of  
25 purchase pursuant to subsection (a) shall be included in the  
26 purchase price of the mobile home in the certificate of  
27 purchase and all amounts paid under this Section shall be  
28 included in the amount required to redeem under Section 300.  
29 Except as otherwise provided in subsection (b) of Section 240,  
30 all money received under subsection (a) shall be paid by the  
31 collector to the county treasurer of the county in which the  
32 mobile home is situated, for the purpose of an indemnity fund.  
33 The county treasurer, as trustee of that fund, shall invest all  
34 of that fund, principal and income, in his or her hands from

1 time to time, if not immediately required for payments of  
2 indemnities under subsection (a) of Section 245, in investments  
3 permitted by the Illinois State Board of Investment under  
4 Article 22A of the Illinois Pension Act. The county collector  
5 shall report annually to the county clerk ~~circuit court~~ on the  
6 condition and income of the fund. The indemnity fund shall be  
7 held to satisfy judgments obtained against the county  
8 treasurer, as trustee of the fund. No payment shall be made  
9 from the fund, except upon a judgment of the court which  
10 ordered the issuance of a tax certificate of title.

11 (Source: P.A. 92-807, eff. 1-1-03.)

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law.