



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

SB2596

Introduced 1/20/2006, by Sen. William R. Haine

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-355

35 ILCS 200/22-15

Amends the Property Tax Code. Authorizes, except in Cook County, the personal service of the notice of the expiration of the period of redemption to be made by licensed or registered private detectives. Provides that the amount of redemption includes the costs incurred in causing notices to be served by a licensed or registered private detective, but those costs may not exceed the amount that the sheriff would be authorized by law to charge if those notices had been served by the sheriff.

LRB094 15219 BDD 51508 b

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 21-355 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, a
27 a licensed or registered private detective, or the coroner
28 in connection with the filing of the petition for tax deed
29 and service of notices under Sections 22-15 through 22-30
30 and 22-40 in addition to (1) a fee of \$35 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 if a notice under Section 22-5 has been filed, which
35 fee shall be posted to the tax judgment, sale, redemption,
36 and forfeiture record, to be paid to the purchaser or his

1 or her assignee; and (3) all costs paid to record a lis
2 pendens notice in connection with filing a petition under
3 this Code. The fees in (1) and (2) of this paragraph (h)
4 shall be exempt from the posting requirements of Section
5 21-360. The costs incurred in causing notices to be served
6 by a licensed or registered private detective under Section
7 22-15, may not exceed the amount that the sheriff would be
8 authorized by law to charge if those notices had been
9 served by the sheriff.

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

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

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

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

24 (35 ILCS 200/22-15)

25 Sec. 22-15. Service of notice. The purchaser or his or her
26 assignee shall give the notice required by Section 22-10 by
27 causing it to be published in a newspaper as set forth in
28 Section 22-20. In addition, the notice shall be served by a
29 sheriff (or if he or she is disqualified, by a coroner) of the
30 county in which the property, or any part thereof, is located
31 or, except in Cook County, by a person who is licensed or
32 registered as a private detective under the Private Detective,
33 Private Alarm, Private Security, and Locksmith Act of 2004 upon
34 owners who reside on any part of the property sold by leaving a
35 copy of the notice with those owners personally.

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

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

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

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

36 If the property sold has more than 4 dwellings or other

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

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

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

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

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

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