

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, 22-15 and 22-20 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

1           paid by the tax purchaser together with costs and fees of  
2           sale and fees paid under Sections 21-295 and 21-315 through  
3           21-335;

4           (b) the accrued penalty, computed through the date of  
5           redemption as a percentage of the certificate amount, as  
6           follows:

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

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

14                   (3) if the redemption occurs after 12 months from  
15                   the date of sale and on or before the expiration of 18  
16                   months from the date of sale, the certificate amount  
17                   times 3 times the penalty bid at sale;

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

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

26                   (6) if the redemption occurs after 30 months from

1           the date of sale and on or before the expiration of 36  
2           months from the date of sale, the certificate amount  
3           times 6 times the penalty bid at sale.

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

11          (c) The total of all taxes, special assessments,  
12          accrued interest on those taxes and special assessments and  
13          costs charged in connection with the payment of those taxes  
14          or special assessments, which have been paid by the tax  
15          certificate holder on or after the date those taxes or  
16          special assessments became delinquent together with 12%  
17          penalty on each amount so paid for each year or portion  
18          thereof intervening between the date of that payment and  
19          the date of redemption. In counties with less than  
20          3,000,000 inhabitants, however, a tax certificate holder  
21          may not pay all or part of an installment of a subsequent  
22          tax or special assessment for any year, nor shall any  
23          tender of such a payment be accepted, until after the  
24          second or final installment of the subsequent tax or  
25          special assessment has become delinquent or until after the  
26          holder of the certificate of purchase has filed a petition

1 for a tax deed under Section 22.30. The person redeeming  
2 shall also pay the amount of interest charged on the  
3 subsequent tax or special assessment and paid as a penalty  
4 by the tax certificate holder. This amendatory Act of 1995  
5 applies to tax years beginning with the 1995 taxes, payable  
6 in 1996, and thereafter.

7 (d) Any amount paid to redeem a forfeiture occurring  
8 subsequent to the tax sale together with 12% penalty  
9 thereon for each year or portion thereof intervening  
10 between the date of the forfeiture redemption and the date  
11 of redemption from the sale.

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

14 (f) All fees paid to the county clerk under Section  
15 22-5.

16 (g) All fees paid to the registrar of titles incident  
17 to registering the tax certificate in compliance with the  
18 Registered Titles (Torrens) Act.

19 (h) All fees paid to the circuit clerk and the sheriff, and  
20 a licensed or registered private detective, or the coroner  
21 in connection with the filing of the petition for tax deed  
22 and service of notices under Sections 22-15 through 22-30  
23 and 22-40 in addition to (1) a fee of \$35 if a petition for  
24 tax deed has been filed, which fee shall be posted to the  
25 tax judgement, sale, redemption, and forfeiture record, to  
26 be paid to the purchaser or his or her assignee; (2) a fee

1 of \$4 if a notice under Section 22-5 has been filed, which  
2 fee shall be posted to the tax judgment, sale, redemption,  
3 and forfeiture record, to be paid to the purchaser or his  
4 or her assignee; and (3) all costs paid to record a lis  
5 pendens notice in connection with filing a petition under  
6 this Code. The fees in (1) and (2) of this paragraph (h)  
7 shall be exempt from the posting requirements of Section  
8 21-360. The costs incurred in causing notices to be served  
9 by a licensed or registered private detective under Section  
10 22-15, may not exceed the amount that the sheriff would be  
11 authorized by law to charge if those notices had been  
12 served by the sheriff.

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

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

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

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

1 (35 ILCS 200/22-15)

2 Sec. 22-15. Service of notice. The purchaser or his or her  
3 assignee shall give the notice required by Section 22-10 by  
4 causing it to be published in a newspaper as set forth in  
5 Section 22-20. In addition, the notice shall be served by a  
6 sheriff (or if he or she is disqualified, by a coroner) of the  
7 county in which the property, or any part thereof, is located  
8 or, except in Cook County, by a person who is licensed or  
9 registered as a private detective under the Private Detective,  
10 Private Alarm, Private Security, and Locksmith Act of 2004 upon  
11 owners who reside on any part of the property sold by leaving a  
12 copy of the notice with those owners personally.

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

1 subsequent order shall be filed in each tax deed case in which  
2 a notice is served by the appointed person. Delivery of the  
3 notice to and service of the notice by the special process  
4 server shall have the same force and effect as its delivery to  
5 and service by the sheriff or coroner.

6 The same form of notice shall also be served upon all other  
7 owners and parties interested in the property, if upon diligent  
8 inquiry they can be found in the county, and upon the occupants  
9 of the property in the following manner:

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

18 (b) as to public and private corporations, municipal,  
19 governmental and quasi-municipal corporations,  
20 partnerships, receivers and trustees of corporations, by  
21 leaving a copy of the notice with the person designated by  
22 the Civil Practice Law.

23 If the property sold has more than 4 dwellings or other  
24 rental units, and has a managing agent or party who collects  
25 rents, that person shall be deemed the occupant and shall be  
26 served with notice instead of the occupants of the individual

1 units. If the property has no dwellings or rental units, but  
2 economic or recreational activities are carried on therein, the  
3 person directing such activities shall be deemed the occupant.  
4 Holders of rights of entry and possibilities of reverter shall  
5 not be deemed parties interested in the property.

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

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

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

23 If any owner or party interested, upon diligent inquiry and  
24 effort cannot be found or served with notice in the county,  
25 then the person making the service shall cause a copy of the  
26 notice to be sent by registered or certified mail, return



1 receipt requested, to that party at his or her residence, if  
2 ascertainable.

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

4 (35 ILCS 200/22-20)

5 Sec. 22-20. Proof of service of notice; publication of  
6 notice. The sheriff or coroner serving notice under Section  
7 22-15 shall endorse his or her return thereon and file it with  
8 the Clerk of the Circuit Court and it shall be a part of the  
9 court record. A private detective or a special process server  
10 appointed under Section 22-15 shall make his or her return by  
11 affidavit and shall file it with the Clerk of the Circuit  
12 Court, where it shall be a part of the court record. If a  
13 sheriff, private detective, special process server, or coroner  
14 to whom any notice is delivered for service, neglects or  
15 refuses to make the return, the purchaser or his or her  
16 assignee may petition the court to enter a rule requiring the  
17 sheriff, private detective, special process server, or coroner  
18 to make return of the notice on a day to be fixed by the court,  
19 or to show cause on that day why he or she should not be  
20 attached for contempt of the court. The purchaser or assignee  
21 shall cause a written notice of the rule to be served upon the  
22 sheriff, private detective, special process server, or  
23 coroner. If good and sufficient cause to excuse the sheriff,  
24 private detective, special process server, or coroner is not  
25 shown, the court shall adjudge him or her guilty of a contempt,

1 and shall proceed to punish him as in other cases of contempt.

2 If the property is located in a municipality in a county  
3 with less than 3,000,000 inhabitants, the purchaser or his or  
4 her assignee shall also publish a notice as to the owner or  
5 party interested, in some newspaper published in the  
6 municipality. If the property is not in a municipality in a  
7 county with less than 3,000,000 inhabitants, or if no newspaper  
8 is published therein, or if the property is in a county with  
9 3,000,000 or more inhabitants, the notice shall be published in  
10 some newspaper in the county. If no newspaper is published in  
11 the county, then the notice shall be published in the newspaper  
12 that is published nearest the county seat of the county in  
13 which the property is located. If the owners and parties  
14 interested in the property upon diligent inquiry are unknown to  
15 the purchaser or his or her assignee, the publication as to  
16 such owner or party interested, may be made to unknown owners  
17 or parties interested. Any notice by publication given under  
18 this Section shall be given 3 times at any time after filing a  
19 petition for tax deed, but not less than 3 months nor more than  
20 5 months prior to the expiration of the period of redemption.  
21 The publication shall contain (a) notice of the filing of the  
22 petition for tax deed, (b) the date on which the petitioner  
23 intends to make application for an order on the petition that a  
24 tax deed issue, (c) a description of the property, (d) the date  
25 upon which the property was sold, (e) the taxes or special  
26 assessments for which it was sold and (f) the date on which the

1 period of redemption will expire. The publication shall not  
2 include more than one property listed and sold in one  
3 description, except as provided in Section 21-90, and except  
4 that when more than one property is owned by one person, all of  
5 the parcels owned by that person may be included in one notice.  
6 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)