

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 1-120, 21-110, 21-165, 21-205, 21-225, 21-305, 22-5,
6 22-10, and 22-25 and by adding Section 21-118 as follows:

7 (35 ILCS 200/1-120)

8 Sec. 1-120. Property Index Number or Permanent Index
9 Number; PIN. A number used to identify a parcel of property for
10 assessment and taxation purposes. The index number shall
11 constitute a sufficient description of the property to which it
12 has been assigned, wherever a description is required by this
13 Code. "Property Index Number" and "Permanent Index Number"
14 shall be construed to be interchangeable terms.

15 The changes to this Section made by this amendatory Act of
16 the 97th General Assembly shall be construed as being
17 declaratory of existing law and not as a new enactment.

18 (Source: P.A. 88-455.)

19 (35 ILCS 200/21-110)

20 Sec. 21-110. Published notice of annual application for
21 judgment and sale; delinquent taxes. At any time after all
22 taxes have become delinquent in any year, the Collector shall

1 publish an advertisement, giving notice of the intended
2 application for judgment and sale of the delinquent properties.
3 The advertisement may include the street address on file with
4 the county collector, if available, and shall include the PIN
5 number of each delinquent property. Except as provided below,
6 the advertisement shall be in a newspaper published in the
7 township or road district in which the properties are located.
8 If there is no newspaper published in the township or road
9 district, then the notice shall be published in some newspaper
10 in the same county as the township or road district, to be
11 selected by the county collector. When the property is in a
12 city with more than 1,000,000 inhabitants, the advertisement
13 may be in any newspaper published in the same county. When the
14 property is in an incorporated town which has superseded a
15 civil township, the advertisement shall be in a newspaper
16 published in the incorporated town or if there is no such
17 newspaper, then in a newspaper published in the county.

18 The provisions of this Section relating to the time when
19 the Collector shall advertise intended application for
20 judgment for sale are subject to modification by the governing
21 authority of a county in accordance with the provisions of
22 subsection (c) of Section 21-40.

23 (Source: P.A. 88-455; 88-518; 89-126, eff. 7-11-95.)

24 (35 ILCS 200/21-118 new)

25 Sec. 21-118. Tax sale; online database. At least 10 days

1 prior to any tax sale authorized under this Article 21, the
2 county collector may post on his or her website a list of all
3 properties that are eligible to be sold at the sale. The list
4 shall include the street address on file with the county
5 collector, if available, and shall include the PIN number
6 assigned to the property. The list may not include the name of
7 the property owner.

8 (35 ILCS 200/21-165)

9 Sec. 21-165. Payment of delinquent tax before sale. Any
10 person owning or claiming properties upon which application for
11 judgment is applied for and any lienholder of record may, in
12 person or by agent, pay the taxes, and costs due, or in
13 counties with 3,000,000 or more inhabitants, the taxes, special
14 assessments, interest and costs due, to the county collector at
15 any time on or before the business day immediately preceding
16 the day the taxes are sold, and the collector must accept those
17 payments. A home rule unit may not regulate the hours and
18 procedures employed by the county collector in a manner that is
19 inconsistent with this Section. No deadline for the payment of
20 taxes, special assessments, interest, or costs may be imposed
21 by any county, including a home rule unit, if the deadline is
22 inconsistent with this Section. This Section is a limitation
23 under subsection (i) of Section 6 of Article VII of the
24 Illinois Constitution on the concurrent exercise by home rule
25 units of powers and functions exercised by the State. sale.

1 (Source: P.A. 92-267, eff. 1-1-02.)

2 (35 ILCS 200/21-205)

3 Sec. 21-205. Tax sale procedures. The collector, in person
4 or by deputy, shall attend, on the day and in the place
5 specified in the notice for the sale of property for taxes, and
6 shall, between 9:00 a.m. and 4:00 p.m., or later at the
7 collector's discretion, proceed to offer for sale, separately
8 and in consecutive order, all property in the list on which the
9 taxes, special assessments, interest or costs have not been
10 paid. However, in any county with 3,000,000 or more
11 inhabitants, the offer for sale shall be made between 8:00 a.m.
12 and 8:00 p.m. The collector's office shall be kept open during
13 all hours in which the sale is in progress. The sale shall be
14 continued from day to day, until all property in the delinquent
15 list has been offered for sale. However, any city, village or
16 incorporated town interested in the collection of any tax or
17 special assessment, may, in default of bidders, withdraw from
18 collection the special assessment levied against any property
19 by the corporate authorities of the city, village or
20 incorporated town. In case of a withdrawal, there shall be no
21 sale of that property on account of the delinquent special
22 assessment thereon.

23 Until the effective date of this amendatory Act of the 97th
24 General Assembly, in ~~in~~ every sale of property pursuant to the
25 provisions of this Code, the collector may employ any automated

1 means that the collector deems appropriate. Beginning on the
2 effective date of this amendatory Act of the 97th General
3 Assembly, either (i) the collector shall employ an automated
4 bidding system that is programmed to accept the lowest
5 redemption price bid by an eligible tax purchaser, subject to
6 the penalty percentage limitation set forth in Section 21-215,
7 or (ii) all tax sales shall be digitally recorded with video
8 and audio. All, ~~provided that~~ bidders are required to
9 personally attend the sale and, if automated means are used,
10 all hardware and software used with respect to those automated
11 means must be certified by the Department and re-certified by
12 the Department every 5 years. If the tax sales are digitally
13 recorded and no automated bidding system is used, then the
14 recordings shall be maintained by the collector for a period of
15 at least 3 years from the date of the tax sale. The changes
16 made by this amendatory Act of the 94th General Assembly are
17 declarative of existing law.

18 (Source: P.A. 94-922, eff. 1-1-07.)

19 (35 ILCS 200/21-225)

20 Sec. 21-225. Forfeited property. Every property offered at
21 public sale, and not sold for want of bidders, unless it is
22 released from sale by the withdrawal from collection of a
23 special assessment levied thereon, shall be forfeited to the
24 State of Illinois. However, when the court, county clerk and
25 county treasurer certify that the taxes and special assessments

1 not withdrawn from collection on forfeited property equal or
2 exceed the actual value of the property, the county collector
3 shall, on the receipt of such certificate, offer the property
4 for sale to the highest bidder, after first giving 10 days'
5 notice in counties with less than 10,000 inhabitants, according
6 to the most recent federal decennial census, and 30 days'
7 notice in all other counties, in the manner described in
8 Sections 21-110 and 21-115, of the time and place of sale,
9 together with a description of the property to be offered. A
10 certificate of purchase shall be issued to the purchaser at the
11 sale as in other cases provided in this Code. The county
12 collector shall receive credit in the settlement with the
13 taxing bodies for which the tax was levied for the amount not
14 realized by the sale. The amount received from the sale shall
15 be paid by the collector, pro rata, to the taxing bodies
16 entitled to it.

17 (Source: Laws 1965, p. 631; P.A. 88-455.)

18 (35 ILCS 200/21-305)

19 Sec. 21-305. Payments from Indemnity Fund.

20 (a) Any owner of property sold under any provision of this
21 Code who sustains loss or damage by reason of the issuance of a
22 tax deed under Section 21-445 or 22-40 and who is barred or is
23 in any way precluded from bringing an action for the recovery
24 of the property shall have the right to indemnity for the loss
25 or damage sustained, limited as follows:

1 (1) An owner who resided on property that contained 4
2 or less dwelling units on the last day of the period of
3 redemption and who is equitably entitled to compensation
4 for the loss or damage sustained has the right to
5 indemnity. An equitable indemnity award shall be limited to
6 the fair cash value of the property as of the date the tax
7 deed was issued less any mortgages or liens on the
8 property, and the award will not exceed \$99,000. The Court
9 shall liberally construe this equitable entitlement
10 standard to provide compensation wherever, in the
11 discretion of the Court, the equities warrant the action.

12 An owner of a property that contained 4 or less
13 dwelling units who requests an award in excess of \$99,000
14 must prove that the loss of his or her property was not
15 attributable to his or her own fault or negligence before
16 an award in excess of \$99,000 will be granted.

17 (2) An owner who sustains the loss or damage of any
18 property occasioned by reason of the issuance of a tax
19 deed, without fault or negligence of his or her own, has
20 the right to indemnity limited to the fair cash value of
21 the property less any mortgages or liens on the property.
22 In determining the existence of fault or negligence, the
23 court shall consider whether the owner exercised ordinary
24 reasonable diligence under all of the relevant
25 circumstances.

26 (3) In determining the fair cash value of property less

1 any mortgages or liens on the property, the fair cash value
2 shall be reduced by the principal amount of all taxes paid
3 by the tax purchaser or his or her assignee before the
4 issuance of the tax deed.

5 (4) If an award made under paragraph (1) or (2) is
6 subject to a reduction by the amount of an outstanding
7 mortgage or lien on the property, other than the principal
8 amount of all taxes paid by the tax purchaser or his or her
9 assignee before the issuance of the tax deed and the
10 petitioner would be personally liable to the mortgagee or
11 lienholder for all or part of that reduction amount, the
12 court shall order an additional indemnity award to be paid
13 directly to the mortgagee or lienholder sufficient to
14 discharge the petitioner's personal liability. The court,
15 in its discretion, may order the joinder of the mortgagee
16 or lienholder as an additional party to the indemnity
17 action.

18 (b) Indemnity fund; subrogation.

19 (1) Any person claiming indemnity hereunder shall
20 petition the Court which ordered the tax deed to issue,
21 shall name the County Treasurer, as Trustee of the
22 indemnity fund, as defendant to the petition, and shall ask
23 that judgment be entered against the County Treasurer, as
24 Trustee, in the amount of the indemnity sought. The
25 provisions of the Civil Practice Law shall apply to
26 proceedings under the petition, except that neither the

1 petitioner nor County Treasurer shall be entitled to trial
2 by jury on the issues presented in the petition. The Court
3 shall liberally construe this Section to provide
4 compensation wherever in the discretion of the Court the
5 equities warrant such action.

6 (2) The County Treasurer, as Trustee of the indemnity
7 fund, shall be subrogated to all parties in whose favor
8 judgment may be rendered against him or her, and by third
9 party complaint may bring in as a defendant any person,
10 other than the tax deed grantee and its successors in
11 title, not a party to the action who is or may be liable to
12 him or her, as subrogee, for all or part of the
13 petitioner's claim against him or her.

14 (c) Any contract involving the proceeds of a judgment for
15 indemnity under this Section, between the tax deed grantee or
16 its successors in title and the indemnity petitioner or his or
17 her successors, shall be in writing. In any action brought
18 under Section 21-305, the Collector shall be entitled to
19 discovery regarding, but not limited to, the following:

20 (1) the identity of all persons beneficially
21 interested in the contract, directly or indirectly,
22 including at least the following information: the names and
23 addresses of any natural persons; the place of
24 incorporation of any corporation and the names and
25 addresses of its shareholders unless it is publicly held;
26 the names and addresses of all general and limited partners

1 of any partnership; the names and addresses of all persons
2 having an ownership interest in any entity doing business
3 under an assumed name, and the county in which the assumed
4 business name is registered; and the nature and extent of
5 the interest in the contract of each person identified;

6 (2) the time period during which the contract was
7 negotiated and agreed upon, from the date of the first
8 direct or indirect contact between any of the contracting
9 parties to the date of its execution;

10 (3) the name and address of each natural person who
11 took part in negotiating the contract, and the identity and
12 relationship of the party that the person represented in
13 the negotiations; and

14 (4) the existence of an agreement for payment of
15 attorney's fees by or on behalf of each party.

16 Any information disclosed during discovery may be subject
17 to protective order as deemed appropriate by the court. The
18 terms of the contract shall not be used as evidence of value.

19 (d) A petition of indemnity under this Section must be
20 filed within 10 years after the date the tax deed was issued.

21 (Source: P.A. 91-564, eff. 8-14-99.)

22 (35 ILCS 200/22-5)

23 Sec. 22-5. Notice of sale and redemption rights. In order
24 to be entitled to a tax deed, within 4 months and 15 days after
25 any sale held under this Code, the purchaser or his or her

1 assignee shall deliver to the county clerk a notice to be given
2 to the party in whose name the taxes are last assessed as shown
3 by the most recent tax collector's warrant books, in at least
4 10 point type in the following form completely filled in:

5 TAKE NOTICE

6 County of
7 Date Premises Sold
8 Certificate No.
9 Sold for General Taxes of (year)
10 Sold for Special Assessment of (Municipality)
11 and special assessment number
12 Warrant No. Inst. No.

13 THIS PROPERTY HAS BEEN SOLD FOR

14 DELINQUENT TAXES

15 Property located at
16 Legal Description or Property ~~Permanent~~ Index No.
17
18

19 This notice is to advise you that the above property has
20 been sold for delinquent taxes and that the period of
21 redemption from the sale will expire on

22 This notice is also to advise you that a petition will be
23 filed for a tax deed which will transfer title and the right to
24 possession of this property if redemption is not made on or
25 before

26 At the date of this notice the total amount which you must

1 pay in order to redeem the above property is

2 YOU ARE URGED TO REDEEM IMMEDIATELY TO

3 PREVENT LOSS OF PROPERTY

4 Redemption can be made at any time on or before by
5 applying to the County Clerk of County, Illinois at the
6 Office of the County Clerk ~~County Court House~~ in,
7 Illinois.

8 The above amount is subject to increase at 6 month
9 intervals from the date of sale. Check with the county clerk as
10 to the exact amount you owe before redeeming. Payment must be
11 made by certified check, cashier's check, money order, or in
12 cash.

13 For further information contact the County Clerk

14 ADDRESS:.....

15 TELEPHONE:.....

16

17 Purchaser or Assignee

18 Dated (insert date).

19 Within 10 days after receipt of said notice, the county
20 clerk shall mail to the addresses supplied by the purchaser or
21 assignee, by registered or certified mail, copies of said
22 notice to the party in whose name the taxes are last assessed
23 as shown by the most recent tax collector's warrant books. The
24 purchaser or assignee shall pay to the clerk postage plus the

1 sum of \$10. The clerk shall write or stamp the date of
2 receiving the notices upon the copies of the notices, and
3 retain one copy.

4 The changes to this Section made by this amendatory Act of
5 the 97th General Assembly apply only to tax sales that occur on
6 or after the effective date of this amendatory Act of the 97th
7 General Assembly.

8 (Source: P.A. 94-380, eff. 7-29-05.)

9 (35 ILCS 200/22-10)

10 Sec. 22-10. Notice of expiration of period of redemption. A
11 purchaser or assignee shall not be entitled to a tax deed to
12 the property sold unless, not less than 3 months nor more than
13 6 months prior to the expiration of the period of redemption,
14 he or she gives notice of the sale and the date of expiration
15 of the period of redemption to the owners, occupants, and
16 parties interested in the property, including any mortgagee of
17 record, as provided below.

18 The Notice to be given to the parties shall be in at least
19 10 point type in the following form completely filled in:

20 TAX DEED NO. FILED

21 TAKE NOTICE

22 County of

23 Date Premises Sold

24 Certificate No.

25 Sold for General Taxes of (year)

1 Sold for Special Assessment of (Municipality)
 2 and special assessment number
 3 Warrant No. Inst. No.

4 THIS PROPERTY HAS BEEN SOLD FOR
 5 DELINQUENT TAXES

6 Property located at
 7 Legal Description or Property Index No.
 8
 9

10 This notice is to advise you that the above property has
 11 been sold for delinquent taxes and that the period of
 12 redemption from the sale will expire on
 13

14 The amount to redeem is subject to increase at 6 month
 15 intervals from the date of sale and may be further increased if
 16 the purchaser at the tax sale or his or her assignee pays any
 17 subsequently accruing taxes or special assessments to redeem
 18 the property from subsequent forfeitures or tax sales. Check
 19 with the county clerk as to the exact amount you owe before
 20 redeeming.

21 This notice is also to advise you that a petition has been
 22 filed for a tax deed which will transfer title and the right to
 23 possession of this property if redemption is not made on or
 24 before

25 This matter is set for hearing in the Circuit Court of this
 26 county in, Illinois on

1 You may be present at this hearing but your right to redeem
2 will already have expired at that time.

3 YOU ARE URGED TO REDEEM IMMEDIATELY

4 TO PREVENT LOSS OF PROPERTY

5 Redemption can be made at any time on or before by
6 applying to the County Clerk of, County, Illinois at the
7 Office of the County Clerk ~~County Court House~~ in,
8 Illinois.

9 For further information contact the County Clerk

10 ADDRESS:.....

11 TELEPHONE:.....

12

13 Purchaser or Assignee.

14 Dated (insert date).

15 In counties with 3,000,000 or more inhabitants, the notice
16 shall also state the address, room number and time at which the
17 matter is set for hearing.

18 The changes to this Section made by this amendatory Act of
19 the 97th General Assembly apply only to matters in which a
20 petition for tax deed is filed on or after the effective date
21 of this amendatory Act of the 97th General Assembly.

22 ~~This amendatory Act of 1996 applies only to matters in~~
23 ~~which a petition for tax deed is filed on or after the~~
24 ~~effective date of this amendatory Act of 1996.~~

1 ~~The changes to this Section made by this amendatory Act of~~
2 ~~the 95th General Assembly apply only to matters in which a~~
3 ~~petition for tax deed is filed on or after the effective date~~
4 ~~of this amendatory Act of the 95th General Assembly.~~

5 (Source: P.A. 94-380, eff. 7-29-05; 95-477, eff. 6-1-08.)

6 (35 ILCS 200/22-25)

7 Sec. 22-25. Mailed notice. In addition to the notice
8 required to be served not less than 3 months nor more than 6
9 months prior to the expiration of the period of redemption, the
10 purchaser or his or her assignee shall prepare and deliver to
11 the clerk of the Circuit Court of the county in which the
12 property is located, the notice provided for in this Section,
13 together with the statutory costs for mailing the notice by
14 certified mail, return receipt requested. The form of notice to
15 be mailed by the clerk shall be identical in form to that
16 provided by Section 22-10 for service upon owners residing upon
17 the property sold, except that it shall bear the signature of
18 the clerk instead of the name of the purchaser or assignee and
19 shall designate the parties to whom it is to be mailed. The
20 clerk may furnish the form. The clerk shall promptly mail the
21 notices delivered to him or her by certified mail, return
22 receipt requested. The certificate of the clerk that he or she
23 has mailed the notices, together with the return receipts,
24 shall be filed in and made a part of the court record. The
25 notices shall be mailed to the owners of the property at their

1 last known addresses, and to those persons who are entitled to
2 service of notice as occupants.

3 The changes to this Section made by this amendatory Act of
4 the 97th General Assembly shall be construed as being
5 declaratory of existing law and not as a new enactment.

6 ~~The changes to this Section made by this amendatory Act of~~
7 ~~the 95th General Assembly apply only to matters in which a~~
8 ~~petition for tax deed is filed on or after the effective date~~
9 ~~of this amendatory Act of the 95th General Assembly.~~

10 (Source: P.A. 95-477, eff. 6-1-08.)

11 Section 10. The Counties Code is amended by changing
12 Section 3-10008 as follows:

13 (55 ILCS 5/3-10008) (from Ch. 34, par. 3-10008)

14 Sec. 3-10008. Office hours. Except as otherwise provided in
15 this Section, the ~~The~~ county treasurer shall keep his office
16 open and attend to the duties thereof from eight o'clock in the
17 forenoon to five o'clock in the afternoon on each working day
18 excepting such days as under law are legal holidays, and may
19 close his office at 12 o'clock on Saturday of each week;
20 Provided, that the county treasurer shall not be compelled to
21 open his office before the hour of nine o'clock a. m. and, by
22 permission of the county board, the treasurer may close his
23 office all day Saturday: Provided, further, that, except with
24 respect to the required office hours applicable to tax sales,

1 the hours of opening and closing of the office of the county
2 treasurer may be changed and otherwise fixed and determined by
3 the county board of any county. Any such action taken by the
4 county board shall be by an appropriate resolution passed at a
5 regular meeting. Notwithstanding the provisions of this
6 Section or any other provision of law, the county treasurer
7 must keep his or her office open from 8:00 a.m. until 4:00 p.m.
8 on the business day before the commencement of a tax sale held
9 in the county pursuant to Division 3.5 of Article 21 of the
10 Property Tax Code and during the same hours each day the tax
11 sale is pending. A home rule unit may not regulate the hours
12 employed by the county treasurer in a manner that is
13 inconsistent with this Section. This Section is a limitation
14 under subsection (i) of Section 6 of Article VII of the
15 Illinois Constitution on the concurrent exercise by home rule
16 units of powers and functions exercised by the State.

17 (Source: P.A. 86-962.)

18 Section 99. Effective date. This Act takes effect July 1,
19 2012.