

1 of January 1 of that year. The nature of any change shall be
 2 stated in the affidavit. Failure to file an affidavit
 3 shall, in the discretion of the assessment officer,
 4 constitute cause to terminate the exemption of that property,
 5 notwithstanding any other provision of this Code. Owners of 5
 6 or more such exempt parcels within a county may file a single
 7 annual affidavit in lieu of an affidavit for each parcel.
 8 The assessment officer, upon request, shall furnish an
 9 affidavit form to the owners, in which the owner may state
 10 whether there has been any change in the ownership or use of
 11 the property or status of the owner or resident as of January
 12 1 of that year. The owner of 5 or more exempt parcels shall
 13 list all the properties giving the same information for each
 14 parcel as required of owners who file individual affidavits.

15 However, titleholders or owners of the beneficial
 16 interest in any property exempted under any of the following
 17 provisions are not required to submit an annual filing under
 18 this Section:

19 (1) Section 15-45 (burial grounds) in counties of
 20 less than 3,000,000 inhabitants and owned by a
 21 not-for-profit organization.

22 (2) Section 15-40.

23 (3) Section 15-50 (United States property).

24 ~~(4) --As-is-otherwise-provided-in-Sections-15-170-and~~
 25 ~~15-175-(senior-and-general-homestead-exemptions)-~~

26 If there is a change in use or ownership, however, notice
 27 must be filed pursuant to Section 15-20.

28 Annual application for homestead exemptions shall be
 29 filed as provided in Section 15-170 (senior citizens
 30 homestead exemption), Section 15-172 (senior citizens
 31 assessment freeze homestead exemption), and Section 15-175
 32 (general homestead exemption), respectively.

33 (Source: P.A. 92-333, eff. 8-10-01.)

1 (35 ILCS 200/21-251 new)

2 Sec. 21-251. Registry of owners of certificates of
3 purchase.

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

15 (b) The county clerk of each county is authorized to
16 promulgate reasonable rules, procedures, and forms for
17 purposes of creating and maintaining the registry and for
18 access to the registry information by members of the public.
19 In counties with 3,000,000 or more inhabitants, any owner of
20 a certificate of purchase pursuant to assignment may elect
21 whether to register that assignment as provided in this
22 Section, but all owners of certificates of purchase shall be
23 subject to the provisions of subsection (d) of this Section.
24 In counties with less than 3,000,000 inhabitants, the county
25 clerk shall provide by rule whether registration of
26 assignments of certificates of purchase shall be elective or
27 mandatory.

28 (c) The owner of a certificate of purchase pursuant to
29 assignment, in order to register that assignment, shall
30 submit to the county clerk the owner's name, address, and
31 telephone number in accordance with any rules, procedures,
32 and forms promulgated by the clerk. Any registered owner of a
33 certificate of purchase may update the registration at any
34 time without charge by submitting to the county clerk any

1 lawful change of name, address, or telephone number.

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

18 (e) The county clerk may assess an automation fee of no
19 more than \$10 to be paid by the owner of the certificate of
20 purchase for each assignment of the certificate that is
21 registered under this Section. The fee shall be collected in
22 the same manner as other fees and costs and shall be held by
23 the county clerk in a fund for purposes of automating his or
24 her office. The fee provided for under this Section shall not
25 be chargeable to the cost of redemption under Section 21-355
26 nor shall it be posted under Section 21-360 of this Code.

27 (35 ILCS 200/21-310)

28 Sec. 21-310. Sales in error.

29 (a) When, upon application of the county collector, the
30 owner of the certificate of purchase, or a municipality which
31 owns or has owned the property ordered sold, it appears to
32 the satisfaction of the court which ordered the property sold
33 that any of the following subsections are applicable, the

1 court shall declare the sale to be a sale in error:

2 (1) the property was not subject to taxation, or
3 all or any part of the lien of taxes sold has become null
4 and void pursuant to Section 21-95 or unenforceable
5 pursuant to subsection (c) of Section 18-250 or
6 subsection (b) of Section 22-40,

7 (2) the taxes or special assessments had been paid
8 prior to the sale of the property,

9 (3) there is a double assessment,

10 (4) the description is void for uncertainty,

11 (5) the assessor, chief county assessment officer,
12 board of review, board of appeals, or other county
13 official has made an error (other than an error of
14 judgment as to the value of any property),

15 (5.5) the owner of the homestead property had
16 tendered timely and full payment to the county collector
17 that the owner reasonably believed was due and owing on
18 the homestead property, and the county collector did not
19 apply the payment to the homestead property; provided
20 that this provision applies only to homeowners, not their
21 agents or third-party payors,

22 (6) prior to the tax sale a voluntary or
23 involuntary petition has been filed by or against the
24 legal or beneficial owner of the property requesting
25 relief under the provisions of 11 U.S.C. Chapter 7, 11,
26 12, or 13, or

27 (7) the property is owned by the United States, the
28 State of Illinois, a municipality, or a taxing district.

29 (b) When, upon application of the owner of the
30 certificate of purchase only, it appears to the satisfaction
31 of the court which ordered the property sold that any of the
32 following subsections are applicable, the court shall declare
33 the sale to be a sale in error:

34 (1) A voluntary or involuntary petition under the

1 provisions of 11 U.S.C. Chapter 7, 11, 12, or 13 has been
2 filed subsequent to the tax sale and prior to the
3 issuance of the tax deed.

4 (2) The improvements upon the property sold have
5 been substantially destroyed or rendered uninhabitable or
6 otherwise unfit for occupancy subsequent to the tax sale
7 and prior to the issuance of the tax deed.

8 (3) There is an interest held by the United States
9 in the property sold which could not be extinguished by
10 the tax deed.

11 (4) The real property contains a hazardous
12 substance, hazardous waste, or underground storage tank
13 that would require cleanup or other removal under any
14 federal, State, or local law, ordinance, or regulation,
15 only if the tax purchaser purchased the property without
16 actual knowledge of the hazardous substance, hazardous
17 waste, or underground storage tank. This paragraph (4)
18 applies only ~~to tax purchases occurring after January 1,~~
19 ~~1990~~ and if the owner of the certificate of purchase has
20 made application for a sale in error at any time before
21 the issuance of a tax deed.

22 (c) When the county collector discovers, within one year
23 after the date of sale if taxes were sold at an annual tax
24 sale or within 180 days after the date of sale if taxes were
25 sold at a scavenger tax sale, that a tax sale should not have
26 occurred for one or more of the reasons set forth in
27 subdivision (a)(1), (a)(2), (a)(6), or (a)(7) of this
28 Section, the county collector shall notify the last known
29 owner of the certificate of purchase by certified and regular
30 mail, or other means reasonably calculated to provide actual
31 notice, that the county collector intends to declare an
32 administrative sale in error and of the reasons therefor,
33 including documentation sufficient to establish the reason
34 why the sale should not have occurred. The owner of the

1 certificate of purchase may object in writing within 28 days
 2 after the date of the mailing by the county collector. If an
 3 objection is filed, the county collector shall not
 4 administratively declare a sale in error, but may apply to
 5 the circuit court for a sale in error as provided in
 6 subsection (a) of this Section. Thirty days following the
 7 receipt of notice by the last known owner of the certificate
 8 of purchase, or within a reasonable time thereafter, the
 9 county collector shall make a written declaration, based upon
 10 clear and convincing evidence, that the taxes were sold in
 11 error and shall deliver a copy thereof to the county clerk
 12 within 30 days after the date the declaration is made for
 13 entry in the tax judgment, sale, redemption, and forfeiture
 14 record pursuant to subsection (d) of this Section. The county
 15 collector shall promptly notify the last known owner of the
 16 certificate of purchase of the declaration by regular mail
 17 and shall promptly pay the amount of the tax sale, together
 18 with interest and costs as provided in Section 21-315, upon
 19 surrender of the original certificate of purchase.

20 (d) If a sale is declared to be a sale in error, the
 21 county clerk shall make entry in the tax judgment, sale,
 22 redemption and forfeiture record, that the property was
 23 erroneously sold, and the county collector shall, on demand
 24 of the owner of the certificate of purchase, refund the
 25 amount paid, pay any interest and costs as may be ordered
 26 under Sections 21-315 through 21-335, and cancel the
 27 certificate so far as it relates to the property. The county
 28 collector shall deduct from the accounts of the appropriate
 29 taxing bodies their pro rata amounts paid.

30 (Source: P.A. 91-177, eff. 1-1-00; 91-357, eff. 7-29-99;
 31 91-924, eff. 1-1-01; 92-224, eff. 1-1-02.)

32 (35 ILCS 200/21-315)

33 Sec. 21-315. Refund of costs; interest on refund.

1 (a) ~~If The--court--which--orders~~ a sale in error under
2 Section 21-310, 22-35, or 22-50 is declared, the amount
3 refunded shall also include ~~award-a-refund-of~~ all costs paid
4 by the owner of the certificate of purchase or his or her
5 assignor which were posted to the tax judgment, sale,
6 redemption and forfeiture record.

7 (b) In those cases which arise solely under grounds set
8 forth in Section 21-310, the amount refunded ~~court~~ shall also
9 include ~~award~~ interest on the refund of the amount paid for
10 the certificate of purchase, except as otherwise provided in
11 this Section. Interest shall be awarded and paid to the tax
12 purchaser at the rate of 1% per month from the date of sale
13 to the date of payment, or in an amount equivalent to the
14 penalty interest which would be recovered on a redemption at
15 the time of payment pursuant to the order for sale in error,
16 whichever is less. Interest shall not be paid when the sale
17 in error is made pursuant to paragraph (2) or (4) of
18 subsection (b) of Section 21-310, Section 22-35, Section
19 22-50, any ground not enumerated in Section 21-310, or in any
20 other case where the court determines that the tax purchaser
21 had actual knowledge prior to the sale of the grounds on
22 which the sale is declared to be erroneous.

23 (c) When the county collector files a petition for sale
24 in error under Section 21-310 and mails a notice thereof by
25 certified or registered mail to the last known owner of the
26 certificate of purchase ~~tax-purchaser~~, any interest otherwise
27 payable under this Section shall cease to accrue as of the
28 date the petition is filed, unless the tax purchaser agrees
29 to an order for sale in error upon the presentation of the
30 petition to the court. Notices under this subsection may be
31 mailed to the last known ~~original~~ owner of the certificate of
32 purchase, ~~or to the latest assignee, if known~~. When the
33 owner of the certificate of purchase contests the collector's
34 petition solely to determine whether the grounds for sale in

1 error are such as to support a claim for interest, the court
 2 may direct that the principal amount of the refund be paid to
 3 the owner of the certificate of purchase forthwith. If the
 4 court thereafter determines that a claim for interest lies
 5 under this Section, it shall award such interest from the
 6 date of sale to the date the principal amount was paid.

7 (Source: P.A. 92-224, eff. 1-1-02.)

8 (35 ILCS 200/21-320)

9 Sec. 21-320. Refund of other taxes paid by holder of
 10 certificate of purchase. If a sale in error under Section
 11 21-310, 22-35, or 22-50 is declared, the amount refunded
 12 shall also include ~~The court which orders a sale in error~~
 13 ~~shall order the refund of all~~ other taxes paid or redeemed by
 14 the owner of the certificate of purchase or his or her
 15 assignor subsequent to the tax sale, together with interest
 16 on those other taxes under the same terms as interest is
 17 otherwise payable under Section 21-315. The interest under
 18 this subsection shall be calculated at the rate of 1% per
 19 month from the date the other taxes were paid and not from
 20 the date of sale. The collector shall take credit in
 21 settlement of his or her accounts for the refund of the other
 22 taxes as in other cases of sale in error under Section
 23 21-310.

24 (Source: P.A. 92-224, eff. 1-1-02.)

25 (35 ILCS 200/21-325)

26 Sec. 21-325. ~~Orders for~~ Payment of interest - Counties
 27 of 3,000,000 or more. In counties with 3,000,000 or more
 28 inhabitants, all payments ~~orders for payment~~ of interest or
 29 costs under Sections 21-315 and 21-320 and subsection (c) of
 30 Section 21-310 shall be paid as provided in Sections 21-330,
 31 21-335 and 21-340. In all other counties, the county
 32 treasurer may determine in his or her discretion whether

1 payment of interest and costs shall be made as provided in
2 Sections 21-330, 21-335 and 21-340. In the other counties,
3 where the treasurer determines not to make payment as
4 provided in those subsections, the treasurer shall pay any
5 interest or costs awarded under this Section pro rata from
6 those accounts where the principal refund of the tax sale
7 purchase price under Section 21-310 is taken.
8 (Source: P.A. 86-286; 86-415; 87-669; 88-455.)

9 (35 ILCS 200/21-330)

10 Sec. 21-330. Fund for payment of interest. In counties
11 of under 3,000,000 inhabitants, the county board may impose a
12 fee of up to \$60, which shall be paid to the county
13 collector, upon each person purchasing any property at a sale
14 held under this Code, prior to the issuance of any
15 certificate of purchase. Each person purchasing any property
16 at a sale held under this Code in a county with 3,000,000 or
17 more inhabitants shall pay to the county collector, prior to
18 the issuance of any certificate of purchase, a fee of \$100
19 for each item purchased. That amount shall be included in
20 the price paid for the certificate of purchase and the amount
21 required to redeem under Section 21-355.

22 All sums of money received under this Section shall be
23 paid by the collector to the county treasurer of the county
24 in which the property is situated for deposit into a special
25 fund. It shall be the duty of the county treasurer, as
26 trustee of the fund, to invest the principal and income of
27 the fund from time to time, if not immediately required for
28 payments under this Section, in investments as are authorized
29 by Sections 3-10009 and 3-11002 of the Counties Code. The
30 fund shall be held to pay ~~satisfy orders for payment of~~
31 interest and costs by ~~obtained against~~ the county treasurer
32 as trustee of the fund. No payment shall be made from the
33 fund except by order of the court declaring a sale in error

1 under Section 21-310, 22-35, or 22-50 or by declaration of
 2 the county collector under subsection (c) of Section 21-310.
 3 Any moneys accumulated in the fund by the county treasurer in
 4 excess of \$500,000 shall be paid each year prior to the
 5 commencement of the annual tax sale, first to satisfy any
 6 existing unpaid judgments entered pursuant to Section 21-295,
 7 and any funds remaining thereafter shall be paid to the
 8 general fund of the county.
 9 (Source: P.A. 92-224, eff. 1-1-02.)

10 (35 ILCS 200/21-335)

11 Sec. 21-335. Claims for interest and costs. Any person
 12 claiming interest or costs under Sections 21-315 through
 13 21-330 shall include the claim in his or her petition for
 14 sale in error under Section 21-310, 22-35, or 22-50. Any
 15 claim for interest or costs which is not included in the
 16 petition is waived, ~~except~~ Interest or costs may be
 17 awarded, however, to the extent permitted by this Section
 18 upon a sale in error petition filed by the county collector
 19 or municipality or upon a declaration by the county collector
 20 pursuant to subsection (c) of Section 21-310, without
 21 requiring a separate filing by the claimant. Any refund of
 22 ~~order--for~~ interest or costs upon the petition for sale in
 23 error or upon a declaration by the county collector pursuant
 24 to subsection (c) of Section 21-310 shall be paid by deemed
 25 ~~to-be-entered-against~~ the county treasurer as trustee of the
 26 fund created by this Section. The fund shall be the sole
 27 source for payment and satisfaction of orders for interest
 28 or costs, except as otherwise provided in this subsection.
 29 If the court determines that the fund has been depleted and
 30 will not be restored in time to pay an award with reasonable
 31 promptness, the court may authorize the collector to pay the
 32 interest portion of the award pro rata from those accounts
 33 where the principal refund of the tax sale purchase price

1 under Section 21-310 is taken.

2 (Source: P.A. 92-224, eff. 1-1-02.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law."