

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Sections 1-120, 21-110, 21-165, 21-205, 21-225, 21-305, 22-5, 22-10, and 22-25 and by adding Section 21-118 as follows:

(35 ILCS 200/1-120)

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

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

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

(35 ILCS 200/21-110)

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

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 When the property is in an incorporated town which has superseded a civil township, the advertisement shall be in a newspaper published in the incorporated town or if there is no such newspaper, then in a newspaper published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

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

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

(35 ILCS 200/21-118 new)

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

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

(35 ILCS 200/21-165)

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

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

(35 ILCS 200/21-205)

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

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

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

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

(35 ILCS 200/21-225)

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

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

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

(35 ILCS 200/21-305)

Sec. 21-305. Payments from Indemnity Fund.

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

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

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

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

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

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

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

(b) Indemnity fund; subrogation.

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

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

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

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

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

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

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

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

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

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

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

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

(35 ILCS 200/22-5)

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

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

TAKE NOTICE

County of
Date Premises Sold
Certificate No.
Sold for General Taxes of (year)
Sold for Special Assessment of (Municipality)
and special assessment number
Warrant No. Inst. No.

THIS PROPERTY HAS BEEN SOLD FOR
DELINQUENT TAXES

Property located at
Legal Description or Property ~~Permanent~~ Index No.
.....
.....

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

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

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

pay in order to redeem the above property is

YOU ARE URGED TO REDEEM IMMEDIATELY TO
PREVENT LOSS OF PROPERTY

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

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

For further information contact the County Clerk

ADDRESS:.....

TELEPHONE:.....

.....

Purchaser or Assignee

Dated (insert date).

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

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

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

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

(35 ILCS 200/22-10)

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

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

TAX DEED NO. FILED

TAKE NOTICE

County of

Date Premises Sold

Certificate No.

Sold for General Taxes of (year)

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

THIS PROPERTY HAS BEEN SOLD FOR
DELINQUENT TAXES

Property located at
Legal Description or Property Index No.
.....
.....

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

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

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

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

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

YOU ARE URGED TO REDEEM IMMEDIATELY
TO PREVENT LOSS OF PROPERTY

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

For further information contact the County Clerk
ADDRESS:.....
TELEPHONE:.....

.....

Purchaser or Assignee.
Dated (insert date).

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

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

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

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

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

(35 ILCS 200/22-25)

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

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

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

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

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

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

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

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

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

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

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