

Resolution - 26-54

For Ford County to acquire all 2025 tax certificates for all parcels included in the November 5, 2026 real estate tax sale auction.

WHEREAS Public Act 104-0553 (House Bill 4537) amends 35 ILCS 200/21-190 to provide that:

(b) In counties with fewer than 3,000,000 inhabitants, a county board may, in its discretion, submit to the collector a list of any properties for which an application for judgment has been made pursuant to Section 21-150 of this Code. The county's submission of this list shall be considered its offer to purchase the property or properties included on this list at the tax sale, pursuant to the county's authority in subsection (a) of Section 21-90...."

WHEREAS Public Act 104-0553 provides two paths for handling tax certificates, a Judicial Tax Deed Auction under §22-42 for certificates held by private tax buyers, and a Tax Deed Auction under §21-90 for certificates held by the County As Trustee For Taxing Districts, and the §22-42 path imposes significant obligations and tasks on the Sheriff, Treasurer, and State's Attorney that, under the §21-90 path, can be handled more efficiently by the County Tax Agent, without any additional costs or burden to the County or the Taxing Districts;

WHEREAS, based on historical data, the benefit provided by the influx of funds from private tax buyers is insignificant, in light of the fact that approximately 95% of private tax buyer certificates redeem and in light of 1) the stream of redemptions that starts flowing immediately after the tax sale; 2) the burden on the County Treasurer in processing Sale In Error declarations; the burden on the County Treasurer, Judges, and State's Attorney in contesting attempts to obtain inappropriate Sale In Error declarations; and 3) the outflow of refunds, often with interest, of Sale In Error refunds:

NOW, THEREFORE, BE IT RESOLVED that, pursuant to its authority under 35 ILCS 200/21-190(b) and 35 ILCS 200/21-90(a), Ford County, Illinois will acquire all the tax certificates for all properties on the October 14, 2026 delinquent real estate property tax list and hereby appoint Sarah Musman to send all such lists as necessary to the County Treasurer.

PASSED, APPROVED AND ADOPTED this 14 day of September, 2026

ATTEST:

Kelsie Vaughn

Kelsie Vaughn, County Clerk and Recorder

Chase McCall

Chase McCall, Chairman
Ford County Board