

Tax Sale Fee Cheat Sheet

Counties under 3,000,000 population

	Real Estate			Mobile Homes		
	Statute	Original Sale	Subsequent Sales	Statute	Original Sale	Subsequent Sales
Publication Cost (Also collected on late payments after notice)	35 ILCS 200/21-135	\$10	\$10 if sold after cert. mailing	35 ILCS 516/80	\$10	\$10 if sold after cert. mailing
Tax Sale Automation Fee Determined by County Collector	35 ILCS 200/21-245	up to \$10	up to \$10	35 ILCS 516/180	up to \$10	up to \$10
Indemnity Fee Determined by County Collector	35 ILCS 200/21-295	up to \$20	up to \$20	35 ILCS 516/235	\$20	\$20
Sale in Error Fee Determined by County Board resolution	35 ILCS 200/21-330	up to \$60	N/A	35 ILCS 516/275	up to \$10	N/A
Clerk Fee	55 ILCS 5/4-4001	\$4	N/A	55 ILCS 5/4-4001	\$4	N/A
Cost/Fee	Deposited in	Minimum Fund Balance	Maximum Fund Balance	Use of Funds		
Publication Cost	County General Fund			To cover the costs of registered or certified mailing and the costs of advertisement and publication.		
Tax Sale Automation Fee	Tax Sale Automation Fund			The county board, with the approval of the county treasurer, shall make expenditures from the fund (1) to pay any costs related to the automation of property tax collections and delinquent property tax sales, including the cost of hardware, software, research and development, and personnel and (2) to defray the cost of providing electronic access to property tax collection records and delinquent tax sale records.		
Indemnity Fee	Indemnity Fund (or General Fund, by county board ordinance. See section 21-300)	The greater of 0.03% of EAV or \$50,000	\$1,000,000 Surplus => County General Fund	Paid to the owner of property lost via tax deed, if satisfying grounds listed in statute, pursuant to court order. See section 21-305.		
Sale in Error Fee	Sale in Error Fund		\$100,000 Surplus => County General Fund	For payment of interest and costs required in a refund due to Sale in Error.		
Clerk Fee	Remit to the County Clerk			To cover costs of attending the tax sale and issuing and sealing certificates of purchase.		