

## Tax Sale Fees

### Fees associated with tax sale for real estate and mobile home

When a delinquent tax is sold at a tax sale the purchaser pays the tax and any late fees that have accrued along with five other fees.

- **Indemnity Fee of \$20** – In counties of less than three million inhabitants, each person purchasing any property or mobile home at a sale under this code shall pay to the County Collector, prior to the issuance of any certificate of purchase, a fee of \$20 for each item purchased. A like sum shall be paid for each year that all or a portion of subsequent taxes are paid by the tax purchaser and posted to the tax judgement, sale, redemption and forfeiture record where the underlying certificate of purchase is recorded.  
Source: Illinois property Tax Code (35 ILCS 200/21-295) and (35 ILCS 516/235)
- **Automation Fee of \$10** – The County Collector in all counties may assess to the purchaser of a mobile home or property for delinquent taxes an automation fee of not more than \$10 per parcel or mobile home. In counties with less than three million inhabitants the fee shall be paid at the time of the purchase if the record keeping system used for processing the delinquent mobile home and property tax sales is automated or has been approved for automation by the County Board. The fee shall be collected in the same manner as other fees or costs. Fees collected under this section shall be retained by the County Treasurer in a fund designated as the tax sale automation fund. The fund shall be audited by the County Auditor. The County Board shall make expenditures from the fund to pay any costs related to the automation of property and mobile home tax collections and delinquent property and mobile home tax sales, including the cost of hardware, software, research and development, and personnel.  
Source: Illinois Property Tax Code (35 ILCS 21-245) and (35 ILCS 516/180)
- **Certified Mail / Publication Cost of \$10** – The Collector shall collect \$10 from the proceeds of each sale to cover the costs of registered or certified mailing and the costs of advertisement and publication.  
Source: Illinois Property Tax Code (35 ILCS 200/21-135) and (35 ILCS 516/80)
- **Sale in Error Fee for Real Estate of \$60** on current and sub taxes – In counties of under three million inhabitants, the County Board may impose a fee of up to \$60, which shall be paid to the County Collector, upon each person purchasing any property at a sale held under this code prior to the issuance of any certificate of purchase.  
Source: Illinois Property Tax Code (35 ILCS 200/21-330)
- **Sale in Error Fee for Mobile Homes of \$10** on current and sub taxes – In counties with under three million inhabitants, the County Board may impose a fee of up to \$10, which shall be paid to the County Collector, upon each person purchasing any mobile home at a sale held under this act, prior to the issuance of any certificate of purchase. That amount shall be included in the price paid for the certificate of purchase and the amount required to redeem under section 300.  
Source: Illinois Property Tax Code (35 ILCS 516/275)
- **Clerk Attendance / Certificate Fee** – this fee is to be determined by the County Clerk.  
Source: Illinois Property Tax Code Section 4-4001 (55 ILCS 5/4-4001)

**For more information please contact the Treasurer's office at 618-244-8010**