COUNTY BOARD RESOLUTIONS

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Statute: 35 ILCS 200/21-90

Key Aspects:

- Description: JEM uses County Board Resolutions to approve any sales of County Trustee property and the distribution of any taxes collected by our office after redemption expiration.
- Purpose: The County Board serves as the Trustee, and JEM acts as its contracted agent. Accordingly, any work performed by JEM must be approved by the appropriate committee and/or the County Board.
- Statutory Authority Language: The county may sell any property acquired with authority provided in this Section, or assign any tax certificate to any party, including, but not limited to, taxing districts, municipalities, land banks created pursuant to Illinois law, or non-profit developers focused on constructing affordable housing.
- Statutory Proceeds Language: The proceeds from the sale of any property shall be used to pay off "the total amount of delinquent taxes and penalties, municipal advancements identified in Section 22-35, pro rata county costs incurred pursuant to subsections (a) through (c) of this Section, and other posted costs". If surplus funds, or equity, exists, "the previous owner is entitled to a distribution of surplus proceeds and may file a claim pursuant to subsection (i) of Section 22-42."

Types of Resolutions:

1. A Sale Resolution approves the sale of a County Trustee Property to a new owner. It also approved the distribution of the funds collected.
   Click here for a Sale Resolution and job aid to help process the funds. ☐

2. A Surrender Resolution is a late redemption when a tax deed has not yet been recorded. The clerk can only take redemption up to the expiration date, but the county can surrender their tax certificate for full payment. We give property owners every opportunity to pay the taxes and keep their property. No deeds are recorded and JEM may add additional fees per the contract.
   Click here for a Surrender Resolution and job aid to help process the funds. ☐

3. A Reconveyance Resolution is also a late redemption after a tax deed has been recorded. The property is conveyed back to the prior owner. The sale amount is determined by the redemption amount and any additional taxes or fees that may be due.
   Click here for Reconveyance Resolution and job aid to help process the funds. ☐

4. Default Resolutions: Occasionally, a purchaser or property owner fails to complete a payment plan. When this happens, a default resolution is used to disburse the partial payments received. The property is then placed in the next surplus auction. JEM allows the prior owner to pay the balance before the next auction which results in a second resolution to disburse the remaining funds. If the property is sold at auction, then a Sale Resolution will occur to disburse the additional funds generated by the sale.

5. Click here for Default Resolution and job aid to help process the funds. ☐

County Collector Procedures:

1. If in your county your office is the one that receives the resolution packet from JEM, submit resolution(s) and signature sheet to county board for approval.
2. When approved, countersign the disbursement checks.
3. Return the agent check and recording check along with a copy of the signed resolution(s) and signature sheet to JEM.
4. If you do not have job aid for spreading the funds received through a resolution, it is recommended to utilize this resolution job aid. Click here ☐
5. It is important to track all resolutions that are approved. Spreadsheets are helpful with this step.
   Click here to see an example of a Trustee Resolution Tracking Spreadsheet ☐
6. Deposit check(s) into the appropriate bank account(s).
7. Enter the parcel adjustments in tax collection software when ready to distribute the funds.

Please note that if a parcel is in a TIF District and/or has drainage tax, the funds need to be proportionately allocated to the taxing districts, TIF district and drainage district. *Depending on your tax collection software, you may need to complete a parcel adjustment by tax code AND parcel adjustment(s) by district.

JEM Procedures:

1. Each month JEM will prepare the resolution packets and corresponding checks and mail to the county. An email is sent at the same time to the County Treasurer's office.