

COOK COUNTY
NO CASH BID (NCB) PROGRAM
Taxing District Checklist for Request Packages

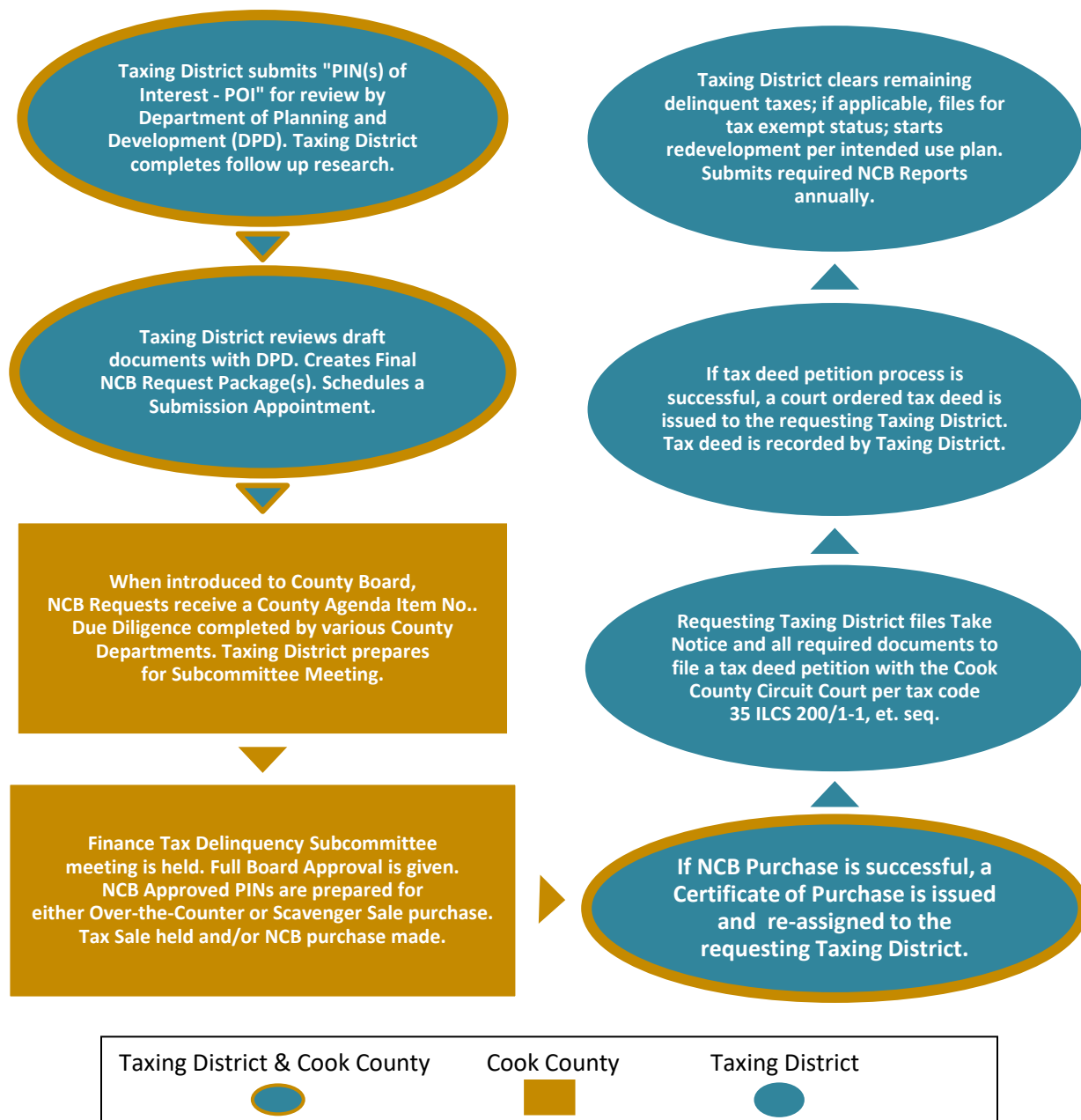
2021-2022 NCB Round Guidelines



Cook County
Bureau of Economic Development
Department of Planning and Development
Economic Development Division

NO CASH BID PROGRAM & PROCESS OVERVIEW

The Cook County No Cash Bid (NCB) Program is an economic development tool designed to assist Taxing Districts in acquiring tax delinquent property for reuse in private development and tax reactivation or for tax exempt purposes. **Taxing Districts are defined as a city, village, township, or park district within the boundaries of Cook County, or the Cook County Forest Preserve District.** Addressed to the Cook County Board President and submitted to both the Chair of the Finance Tax Delinquency Subcommittee and the Cook County Department of Planning and Development, all NCB requests are referred to the Subcommittee and are subject to approval by it and the full Cook County Board of Commissioners.



Taxing Districts begin the NCB process by determining what resources their community needs. Through surveying the area, a Taxing District may determine that new housing, a water retention pond or new shopping center could be developed on certain parcels. Such land, identified by its property index number (PIN), becomes a “PIN of Interest (POI)” needing further research in terms of tax delinquency, ownership, zoning, etc.

At their most basic, NCB Program PINs:

- 1) have at least two years of qualifying delinquent taxes.
- 2) are located within the corporate boundaries of the requesting Taxing District.
- 3) with lien(s) from the requesting Taxing District, or Cook County, are considered for Over-the-Counter (OTC) processing and not for purchase at a Scavenger Sale.
- 4) with active bankruptcy cases are not eligible. If discharged, please provide documentation.

Taxing Districts request a fillable PDF “PIN of Interest POI” form from the Cook County Department of Planning and Development (DPD). It is suggested NCB Request Packages with over five (5) PINs complete a pre-review before submitting a final request package. (See Appendix for “PIN of Interest (POI) Review Request” sample)

A NCB Request Package submitted to the County Board for consideration must contain each of the following items: Cover Letter, Certified Taxing District Resolution, “Certification Regarding a No Cash Bid for the 2022 Scavenger Sale” Form, Title Company Certificate of Registration from the State of Illinois, and PIN Package(s) (placed in numerical order by volume number, then PIN) for each requested PIN [Title, Tax Map, Labeled Photo, Notarized Affidavit of Occupancy/Intended Use] and Third-Party Requestor Affidavit Package (if applicable).

Please note it is not the intention of the No Cash Bid Program to return tax delinquent property back to the owner of requested PIN(s) or any other tax delinquent parcel(s).

PIN Packages must contain a notarized “Affidavit of Occupancy and Intended Use” on Taxing District letterhead for each requested PIN. This document specifically states if the requested PIN is “vacant land” or has “XXX type of building” on the land and states if the structure is “empty/unused” or “occupied.” If “occupied,” statements describing use and by whom (owner(s) and/or tenant(s)) are included. The “occupied/unoccupied” status of structures should also be disclosed in both the cover letter and certified resolution/ordinance. There is also a section in the Affidavit, cover letter and resolution describing the “proposed intended use” of requested PIN.

While not required, the Department of Planning and Development strongly recommends that Taxing Districts notify tax delinquent property owners of their intent to submit a NCB Request Package to the Cook County Board.

Each NCB Request Package submitted should contain PINs of the same type: “vacant land,” “unoccupied structure” or “occupied structure.” Further package separation should divide PINs “without liens” and “with liens.” Request Package(s) for specific redevelopment projects or Third-Party Requestor can contain PINs of different types. Separation of PIN types/occupancy status, lien/third-party status is done to facilitate NCB program processing and reporting. Contact DPD for assistance to determine how PINs should be organized.

For example, a Taxing District has identified ten (10) PINs it is interested in acquiring. In this scenario,

- three (3) PINs are parcels of vacant land (no structures) - one (1) with a grass cutting lien;*
- six (6) PINs are industrial/commercial buildings - one (1) is occupied and five (5) are unoccupied;*
- one (1) PIN is a parking lot adjacent to one of the unoccupied buildings.*

During the PIN review process, the Taxing District disclosed that two (2) parcels (an unoccupied building with adjacent parking lot) will be developed by a Third-party Requestor. The Taxing District should submit the following five (5) PIN Packages:

Request Package #1 – two (2) parcels of vacant land without liens.

Request Package #2 – one (1) parcel of vacant land with lien.

Request Package #3 – four (4) PINs with unoccupied buildings.

Request Package #4 – one (1) PIN with occupied building.

*Request Package #5 – one (1) PIN (unoccupied building); one (1) PIN (adjacent parking lot);
on behalf of the Third-Party Requestor.*

NCB Request Package(s) are processed in the order they are received by the Cook County Department of Planning and Development using time and date stamp. At any time during the review process, a Taxing District with an incomplete or inaccurate Request Package(s) can be notified of specific issues.

A corrected/completed Request Package must then be re-submitted and will receive a new date and time stamp for processing. Request Packages that are determined to be incomplete or inaccurate will extend the overall processing time and possibly miss deadlines for participation.

Final NCB Request Packages are submitted and introduced to the Cook County Board of Commissioners, then various Cook County departments complete due diligence reviews of requested PINs. DPD provides a “Department Recommendation Letter” to the Finance Tax Delinquency Subcommittee. At the Finance Tax Delinquency Subcommittee meeting, completed requests are reviewed for subcommittee approval. All Taxing Districts must have a representative present to explain the request and answer any questions. Notice will be given if a subcommittee meeting will be in-person or on MS TEAMS/virtual platform. After Subcommittee review, the meeting minutes are given full board approval at a subsequent Cook County Board meeting. Approval of a NCB Purchase does not guarantee that a tax deed will be issued.

Approved PINs will be aligned for either “Over-the-Counter (OTC)” or “Scavenger Sale” processing. If the County is successful at placing a NCB purchase, a “Certificate of Purchase” is generated for the PIN. If a NCB Certificate of Purchase is re-assigned to a requesting Taxing District, it is their responsibility to determine and follow Illinois State Statutes, Cook County specifications or any other stipulations in filing appropriate documents for a petition to secure a tax deed or any other filings needed, i.e. vacating a tax sale; clearing all Subsequent tax years; filing for tax exempt status etc.. Notification to County Offices is also needed when there is transfer of ownership. Receipt of a Certificate of Purchase does not guarantee that a tax deed will be issued.

If a tax deed is issued, participation in the NCB Program does not eliminate the need to apply for tax exempt status with the Cook County Board of Review.

Upon receipt of tax deed and tax-exempt status, Cook County Offices must be notified to prevent taxes from accruing on government owned parcels.

Notice of transfer of ownership and removal of tax-exempt status must also be given.

After a NCB Certificate of Purchase is re-assigned, along with filing a petition for tax deed, NCB Report Forms are to be completed and submitted annually. NCB Report Forms track the progression of each PIN from request to approval to issuance of a tax deed and ends with completion of intended use plan. Per Ordinance, failure to file a report may result in rejection of future NCB requests by the Board of Commissioners.

These instructions are for the 2021-2022 No Cash Bid Program Round.

PIN(s) with a lien by a requesting Taxing District, or Cook County, must be processed “Over-the-Counter” and are not eligible for purchase at a Scavenger Sale.

Contact Cook County Department of Planning and Development for further information.

SUBMISSION NOTES & SCHEDULE FOR 2021-2022 NCB ROUND

Complete “NCB Taxing District Contact Information” and “NCB Attorney Contact Information” forms. Contact DPD to receive fillable PDF forms. (See Appendix for NCB Taxing District and Attorney Contact samples)

Submit NCB Request Package(s) as early as possible. All formal requests are introduced at a Cook County Board meeting; presented at a Finance Tax Delinquency Subcommittee Meeting and given full board approval at a second Cook County Board meeting. Board meetings are only held once a month.

Each complete submission for 2021-2022 NCB Round includes the following:

- One (1) Original hard-copy NCB Request Package
- Three (3) additional hard copies of the original
- Electronic versions of the Cover Letter in Word; the PIN List in Word, and PDFs of the Request Package(s) emailed to stephanie.milito@cookcountyl.gov and submitted on thumb-drive with the hard copies.

Required documents are submitted on 8 ½ x 11 paper:

- Paper clips or binder clips should be used instead of stapling.
- Please do not put documents in three-ring or spiral binders.
- Double-sided copies for large documents are acceptable.
- If electronic file size is extremely large, please contact DPD before submitting.

Questions regarding the No Cash Bid Program may be directed to the Cook County Department of Planning and Development at stephanie.milito@cookcountyl.gov or 312-603-1012.

Submit Complete NCB Request Package Original and three (3) Hard-Copies to:

Original and 1 thumb drive to:

The Honorable Deborah Sims
Cook County Commissioner
Finance Tax Delinquency Subcommittee Chair
118 North Clark Street, Suite 567
Chicago, IL 60602

Three (3) Copies and 1 thumb drive to:

stephanie.milito@cookcountyl.gov
Ms. Stephanie Milito
Cook County Planning and Development
69 West Washington Street, Suite 2965
Chicago, IL 60602

Due to current conditions, an appointment to submit documents electronically, via postal/delivery service or in-person must be scheduled. Submission Appointments will be held at an agreed upon date/time and means - via email, MS TEAMS, telephone or in-person. Appointments to submit NCB Request Packages must be made before the dates listed below to meet deadlines for Cook County Board Introduction.

Updates on deadlines and the status of in-person delivery or use of US Postal Service or shipping companies will be given as conditions warrant to those Taxing Districts which have sent in POI for review or sign up for email update.

2021-2022 NCB Submission Schedule

Dates	Location
Friday, September 10, 2021 at 11:00 am	<p>Email or MS TEAMS: stephanie.milito@cookcountyil.gov</p> <p>In-person/Postal or Delivery Service: Cook County No Cash Bid Program c/o Stephanie Milito Department of Planning and Development 69 West Washington Street, Suite 2965 Chicago, IL 60602</p> <p>Telephone: 312-603-1012</p>
Friday, September 24, 2021 at 11:00 am	
Friday, October 8, 2021 at 11:00 am	
Friday, October 22, 2021 at 11:00 am	
<p>Additional deadlines may be added. Please request an update via email at stephanie.milito@cookcountyil.gov</p>	

**If your Taxing District wants to receive
Future Notifications during this 2021-2022 NCB Round,
please sign up for “email updates”
with a request sent to stephanie.milito@cookcountyil.gov**