



Illinois Department of Revenue

Informational Bulletin

Brian Hamer
Director of Revenue

Rental Housing Support Program Fund State Surcharge Information

To: County Recorders

For information or forms...

- Call us at:
1 800 732-8866 or
217 782-3336
- Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- Write us at:
Illinois Department of Revenue
P.O. Box 19019
Springfield, IL 62794-9019
- Visit our Web site at:
www.Iltax.com
- Call our 24-hour
Forms Order Line at:
1 800 356-6302

This bulletin is written to
inform you of recent
changes; it does not replace
statutes, rules and regula-
tions, or court decisions.

Effective August 1, 2005, all Illinois County Recorders must collect the Rental Housing Support Program Fund state surcharge for the recording of all real estate-related documents executed or signed on or after August 1, 2005.

What is the Rental Housing Support Program Fund?

The Rental Housing Support Program Fund was established to assist in addressing the need for rental housing. The Rental Housing Support Program state surcharge funds this program.

Are there exceptions to the surcharge?

Yes. The surcharge does not apply to any document solely related to an easement for a public utility or any documents from a state agency, unit of local government, federal government, or school district.

Note: Units of local government includes counties, municipalities, townships, special districts, and units designated as a local government by law.

What documents are included in the surcharge?

The surcharge applies to documents (*e.g.*, affidavits, amendments, assignments, contracts, covenants, corrections, mergers, releases, offers) within the categories listed below.

- Agreements/Options to purchase
- Deeds/Contracts of Deed
- Easements (other than public utility)
- Extensions
- Foreclosures and LIS pendens
- Land grants
- Leases
- Liens
- Monument Records
- Releases/Mortgages and Notes
- Plats/Surveys
- Subordinations

What is your responsibility?

You must collect a \$10 surcharge for each recorded real estate-related document. A receipt for the surcharge payment must be affixed to the document.

You deposit \$1 of the surcharge into your county's general revenue fund of which 50 cents must be used for the costs of administering the surcharge and any other lawful expenditure for the operation of your office. You send \$9 to the Illinois