ISACo Publications Concerning *Tyler v. Hennepin* and Surplus Equity Legislation

July 9, 2025 — "Policy Conflict and Property Tax Foreclosures" Policy Brief. This was ISACo's major pre-legislation analysis of *Tyler v. Hennepin County*. It explained the conflict between *Tyler* and Illinois law, described the emerging lawsuits against counties, and warned that the existing Illinois system exposed counties to legal and financial risk.
ISACo July 9, 2025 Tyler Policy Brief

Fall 2025 — ISACo also published information about efforts to delay Cook County's tax sale while Illinois considered how to comply with *Tyler*. The article explained why Illinois' existing system raised constitutional concerns and characterized the delay as reducing litigation risk while lawmakers considered reforms.
ISACo article on delaying the tax sale and Tyler compliance

May 27, 2026 — "Senate Revenue Committee Approves Property Tax Law Changes to Comply with Tyler v. Hennepin." This is probably the most important ISACo publication concerning HB 4537 itself. Published before final passage, it explains Senate Amendment 2, the judicial tax-deed auction, return of surplus proceeds, county trustee role and Surplus Equity Fund.
ISACo May 27, 2026 HB 4537 analysis

June 1, 2026 — ISACo End-of-Session Summary. Immediately after the General Assembly adjourned, ISACo again explained HB 4537 as the legislative response to *Tyler*. It described the mandatory judicial tax-deed auction, return of surplus proceeds and fee-funded Surplus Equity Funds and identified ISACo as supporting the bill.
ISACo June 1, 2026 End-of-Session Summary

June/July 2026 — "Bills Approved by Both Chambers" report. ISACo's comprehensive post-session report includes HB 4537 under "County Authority" and summarizes the new tax-deed process and Surplus Equity Fund.
ISACo 2026 Bills Approved by Both Chambers report

July 13, 2026 — ISACo News and Views. Following enactment, ISACo reported that HB 4537 had become P.A. 104-0553 and continued to identify ISACo's position as "Support."
ISACo July 13, 2026 News and Views

Ongoing — ISACo Legislative Tracking. ISACo's bill database now identifies HB 4537 as "Surplus Equity and Tax Deed Reform," explains the final legislation and links readers to additional policy information. ISACo's position remains listed as "Support."
ISACo HB 4537 legislative tracking page

September 1, 2026 — "Tax Sales and Surplus Equity" Policy Brief. This is a comprehensive explanation of the new law that includes real world examples of how the new process works.
ISACo September 1, 2026 Policy Brief