



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB4551

Introduced 1/11/2006, by Rep. Dan Reitz

SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-40

Amends the Property Tax Code. In a Section concerning the issuance of tax deeds, provides that the standard for strict compliance with certain provisions does not apply to: (i) certain actions concerning notice required to be performed by the Clerk of the Circuit Court or by the sheriff, coroner, or special process server; or (ii) any minor error or imperfection of the purchaser or his or her assignee unless the court finds that the property would have been redeemed but for the error or imperfection. Effective immediately.

LRB094 15724 BDD 50935 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 22-40 as follows:

6 (35 ILCS 200/22-40)

7 Sec. 22-40. Issuance of deed; possession.

8 (a) If the redemption period expires and the property has
9 not been redeemed and all taxes and special assessments which
10 became due and payable subsequent to the sale have been paid
11 and all forfeitures and sales which occur subsequent to the
12 sale have been redeemed and the notices required by law have
13 been given and all advancements of public funds under the
14 police power made by a city, village or town under Section
15 22-35 have been paid and the petitioner has complied with all
16 the provisions of law entitling him or her to a deed, the court
17 shall so find and shall enter an order directing the county
18 clerk on the production of the certificate of purchase and a
19 certified copy of the order, to issue to the purchaser or his
20 or her assignee a tax deed. The court shall insist on strict
21 compliance with Section 22-10 through 22-25. The standard of
22 strict compliance, however, does not apply to: (i) any action
23 required to be performed by the Clerk of the Circuit Court
24 under Section 22-25 or by the sheriff, coroner, or special
25 process server under Section 22-15 or 22-20; or (ii) any minor
26 error or imperfection of the purchaser or his or her assignee
27 unless the court finds that the property would have been
28 redeemed but for the error or imperfection. Prior to the entry
29 of an order directing the issuance of a tax deed, the
30 petitioner shall furnish the court with a report of proceedings
31 of the evidence received on the application for tax deed and
32 the report of proceedings shall be filed and made a part of the

1 court record.

2 (b) If taxes for years prior to the year or years sold are
3 or become delinquent subsequent to the date of sale, the court
4 shall find that the lien of those delinquent taxes has been or
5 will be merged into the tax deed grantee's title if the court
6 determines that the tax deed grantee or any prior holder of the
7 certificate of purchase, or any person or entity under common
8 ownership or control with any such grantee or prior holder of
9 the certificate of purchase, was at no time the holder of any
10 certificate of purchase for the years sought to be merged. If
11 delinquent taxes are merged into the tax deed pursuant to this
12 subsection, the court shall enter an order declaring which
13 specific taxes have been or will be merged into the tax deed
14 title and directing the county treasurer and county clerk to
15 reflect that declaration in the warrant and judgment records;
16 provided, that no such order shall be effective until a tax
17 deed has been issued and timely recorded. Nothing contained in
18 this Section shall relieve any owner liable for delinquent
19 property taxes under this Code from the payment of the taxes
20 that have been merged into the title upon issuance of the tax
21 deed.

22 (c) The county clerk is entitled to a fee of \$10 in
23 counties of 3,000,000 or more inhabitants and \$5 in counties
24 with less than 3,000,000 inhabitants for the issuance of the
25 tax deed. The clerk may not include in a tax deed more than one
26 property as listed, assessed and sold in one description,
27 except in cases where several properties are owned by one
28 person.

29 Upon application the court shall, enter an order to place
30 the tax deed grantee in possession of the property and may
31 enter orders and grant relief as may be necessary or desirable
32 to maintain the grantee in possession.

33 (d) The court shall retain jurisdiction to enter orders
34 pursuant to subsections (b) and (c) of this Section. This
35 amendatory Act of the 92nd General Assembly shall be construed
36 as being declarative of existing law and not as a new

1 enactment.

2 (Source: P.A. 91-564, eff. 8-14-99; 92-223, eff. 1-1-02.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.