



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB5047

Introduced 2/18/2020, by Rep. Marcus C. Evans, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-80

Amends the Property Tax Code. Provides that, when the court declares a sale in error, interest shall be calculated from the date each amount was paid until the date of the order finding that the order directing the county clerk to issue a tax deed should be vacated (currently, from the date each amount was paid until the date of payment). Provides that any order of court finding that an order directing the county clerk to issue a tax deed should be vacated shall direct the party who successfully contested the entry of the order to pay court reporter fees, taxes and assessments, and interest. Effective immediately.

LRB101 17346 HLH 66751 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 22-80 as follows:

6 (35 ILCS 200/22-80)

7 Sec. 22-80. Order of court setting aside tax deed; payments
8 to holder of deed.

9 (a) Any order of court vacating an order directing the
10 county clerk to issue a tax deed based upon a finding that the
11 property was not subject to taxation or special assessment, or
12 that the taxes or special assessments had been paid prior to
13 the sale of the property, or that the tax sale was otherwise
14 void, shall declare the tax sale to be a sale in error pursuant
15 to Section 21-310 of this Act. The order shall direct the
16 county collector to refund to the tax deed grantee or his or
17 her successors and assigns (or, if a tax deed has not yet
18 issued, the holder of the certificate) the following amounts:

19 (1) all taxes and special assessments purchased, paid,
20 or redeemed by the tax purchaser or his or her assignee, or
21 by the tax deed grantee or his or her successors and
22 assigns, whether before or after entry of the order for tax
23 deed, with interest at the rate of 1% per month from the

1 date each amount was paid until the date of the order
2 finding that the order directing the county clerk to issue
3 a tax deed should be vacated ~~of payment pursuant to this~~
4 ~~Section;~~

5 (2) all costs paid and posted to the judgment record
6 and not included in paragraph (1) of this subsection (a);
7 and

8 (3) court reporter fees for the hearing on the
9 application for tax deed and transcript thereof, cost of
10 certification of tax deed order, cost of issuance of tax
11 deed, and cost of recording of tax deed.

12 (b) Except in those cases described in subsection (a) of
13 this Section, and unless the court on motion of the tax deed
14 petitioner extends the redemption period to a date not later
15 than 3 years from the date of sale, any order of court finding
16 that an order directing the county clerk to issue a tax deed
17 should be vacated shall direct the party who successfully
18 contested the entry of the order to pay to the tax deed grantee
19 or his or her successors and assigns (or, if a tax deed has not
20 yet issued, the holder of the certificate) within 90 days after
21 the date of the finding:

22 (1) the amount necessary to redeem the property from
23 the sale as of the last day of the period of redemption,
24 except that, if the sale is a scavenger sale pursuant to
25 Section 21-260 of this Act, the redemption amount shall not
26 include an amount equal to all delinquent taxes on such

1 property which taxes were delinquent at the time of sale;
2 ~~and~~

3 (2) amounts in satisfaction of municipal liens paid by
4 the tax purchaser or his or her assignee; ~~and the amounts~~
5 ~~specified in paragraphs (1) and (3) of subsection (a) of~~
6 ~~this Section, to the extent the amounts are not included in~~
7 ~~paragraph (1) of this subsection (b).~~

8 (3) court reporter fees for the hearing on the
9 application for tax deed and transcript thereof, cost of
10 certification of tax deed order, cost of issuance of tax
11 deed, and cost of recording of tax deed;

12 (4) all taxes and special assessments purchased, paid,
13 or redeemed by the tax purchaser or his or her assignee, or
14 by the tax deed grantee or his or her successors and
15 assigns, whether before or after entry of the order for tax
16 deed, and not included in the amount necessary to redeem
17 the property from the sale as of the last day of the period
18 of redemption, with interest at the rate of 1% per month
19 from the date each amount was paid until the date of the
20 order finding that the order directing the county clerk to
21 issue a tax deed should be vacated; and

22 (5) interest, at the rate of 1% per month, from the
23 last day of the period of redemption until the date of the
24 order finding that the order directing the county clerk to
25 issue a tax deed should be vacated, on any subsequent tax
26 and special assessment payments included in the amount

1 necessary to redeem the property from the sale as of the
2 last day of the period of redemption.

3 If the payment is not made within the 90-day period, the
4 petition to vacate the order directing the county clerk to
5 issue a tax deed shall be denied with prejudice, and the order
6 directing the county clerk to issue a tax deed shall remain in
7 full force and effect. No final order vacating any order
8 directing the county clerk to issue a tax deed shall be entered
9 pursuant to this subsection (b) until the payment has been
10 made.

11 (Source: P.A. 91-357, eff. 7-29-99.)

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.