

## 94TH GENERAL ASSEMBLY State of Illinois 2005 and 2006 HB2610

Introduced 2/18/2005, by Rep. Robert S. Molaro

## SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-40

Amends the Property Tax Code. Provides that, upon application, the court shall enter an order to place the tax deed grantee, or his or her successor in interest (now, only the grantee), in possession of the property and may enter orders and grant relief as may be necessary or desirable to maintain the grantee, or his or her successor in interest (now, only the grantee), in possession. Provides that the changes made by this amendatory Act are declarative of existing law.

LRB094 08992 BDD 39213 b

1 AN ACT concerning revenue.

## Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Property Tax Code is amended by changing Section 22-40 as follows:
- 6 (35 ILCS 200/22-40)

8

9

10

11

12

13

14

15

16

17

18

19

20

2.1

22

23

24

25

26

27

28

29

30

31

32

- 7 Sec. 22-40. Issuance of deed; possession.
  - (a) If the redemption period expires and the property has not been redeemed and all taxes and special assessments which became due and payable subsequent to the sale have been paid and all forfeitures and sales which occur subsequent to the sale have been redeemed and the notices required by law have been given and all advancements of public funds under the police power made by a city, village or town under Section 22-35 have been paid and the petitioner has complied with all the provisions of law entitling him or her to a deed, the court shall so find and shall enter an order directing the county clerk on the production of the certificate of purchase and a certified copy of the order, to issue to the purchaser or his or her assignee a tax deed. The court shall insist on strict compliance with Section 22-10 through 22-25. Prior to the entry of an order directing the issuance of a tax deed, the petitioner shall furnish the court with a report of proceedings of the evidence received on the application for tax deed and the report of proceedings shall be filed and made a part of the court record.
    - (b) If taxes for years prior to the year or years sold are or become delinquent subsequent to the date of sale, the court shall find that the lien of those delinquent taxes has been or will be merged into the tax deed grantee's title if the court determines that the tax deed grantee or any prior holder of the certificate of purchase, or any person or entity under common

ownership or control with any such grantee or prior holder of the certificate of purchase, was at no time the holder of any certificate of purchase for the years sought to be merged. If delinquent taxes are merged into the tax deed pursuant to this subsection, the court shall enter an order declaring which specific taxes have been or will be merged into the tax deed title and directing the county treasurer and county clerk to reflect that declaration in the warrant and judgment records; provided, that no such order shall be effective until a tax deed has been issued and timely recorded. Nothing contained in this Section shall relieve any owner liable for delinquent property taxes under this Code from the payment of the taxes that have been merged into the title upon issuance of the tax deed.

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

Upon application, the court shall, enter an order to place the tax deed grantee, or his or her successor in interest, in possession of the property and may enter orders and grant relief as may be necessary or desirable to maintain the grantee, or his or her successor in interest, in possession.

(d) The court shall retain jurisdiction to enter orders pursuant to subsections (b) and (c) of this Section. <u>Public Act 92-223 and this amendatory Act of the 94th General Assembly This amendatory Act of the 92nd General Assembly shall be construed as being declarative of existing law and not as a new enactment.</u>

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