



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

SB0262

Introduced 2/3/2005, by Sen. Terry Link

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-285
35 ILCS 200/21-290
35 ILCS 200/21-355
35 ILCS 200/21-360
35 ILCS 200/22-10
35 ILCS 200/22-20
35 ILCS 200/22-25
35 ILCS 200/22-30
35 ILCS 200/22-40
35 ILCS 200/22-45

Amends the Property Tax Code concerning tax deeds and procedures. Provides that a person commits the offense of tax sale fraud if he or she knowingly, within 90 days before the expiration of the period of redemption, solicits to acquire an ownership, nonownership, or beneficial interest in real property sold for taxes or for special assessments. Provides that the amount of redemption includes costs for title searches, not to exceed \$150. Provides that the Notice Of The Expiration Of The Period Of Redemption may not be served more than 6 months (now, 5 months) before the date of the expiration of the period of redemption. In a Section requiring a purchaser to give Notice Of The Expiration Of The Period Of Redemption, provides that the purchaser must, not less than 3 months and 21 days and not more than 6 months before the expiration of the period of redemption, deliver the notice to the sheriff for service, and the sheriff must serve the notice not less than 3 months and not more than 6 months before the expiration of the period of redemption. In a Section requiring the clerk of the Circuit Court to promptly mail a Notice Of The Expiration Of The Period Of Redemption, provides that if the clerk fails to promptly mail the notice, then the notice is deemed timely if: (i) the purchaser or his or her assignee delivered the notice and costs of mailing to the clerk not less than 3 months and 14 days before the expiration of the period of redemption; and (ii) the clerk mailed the notice not less than 75 days before the expiration of the period of redemption. In a provision concerning grounds for contesting tax deeds: (i) provides that the tax deed may be contested upon proof that the tax deed had been procured by an intentional misrepresentation or intentional omission of a material fact (now, by fraud or deception) by the tax purchaser or his or her assignee; and (ii) defines "recorded ownership" or "recorded interest". Makes other changes. Effective immediately.

LRB094 00125 BDD 37567 b

CORRECTIONAL
BUDGET AND
IMPACT NOTE ACT
MAY APPLY

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 Sections 21-285, 21-290, 21-355, 21-360, 22-10, 22-20, 22-25,
6 22-30, 22-40, and 22-45 as follows:

7 (35 ILCS 200/21-285)

8 Sec. 21-285. Tax ~~scavenger~~ sale fraud; definitions. For
9 purposes of Section 21-290:

10 (1) "Ownership interest" means any title or other
11 interest in property, including without limitation any
12 beneficial interest in a land trust, the holder of which is
13 considered to be the owner of the property for purposes of
14 taxation under Section 9-175.

15 (2) "Nonownership interest" means any interest in real
16 property other than a contingent interest and other than an
17 ownership interest as defined in this Section, including
18 without limitation a mortgage, equitable mortgage or other
19 interest in the nature of a mortgage, leasehold, easement,
20 or lien.

21 (3) "Real property" has the same meaning as defined in
22 Section 1-130, and includes leasehold estates subject to
23 taxation as property under Section 9-195.

24 (4) "Beneficial interest" and "land trust" have the
25 meanings given to those terms in the Land Trust Beneficial
26 Interest Disclosure Act.

27 (Source: P.A. 86-949; 88-455.)

28 (35 ILCS 200/21-290)

29 Sec. 21-290. Offense of tax ~~scavenger~~ sale fraud. A person
30 commits the offense of tax sale fraud who knowingly:

31 (a) enters a bid or authorizes or procures the entry of

1 a bid on any property offered for sale under Section
2 21-260, when the person in whose behalf the bid is made or
3 authorized or procured has an ownership interest or
4 nonownership interest in the property, or where that person
5 had such an interest on January 1 of any year for which
6 delinquent taxes were included within the judgment for sale
7 under Section 21-260;

8 (b) acquires, or attempts to acquire, ownership of any
9 certificate of purchase for property sold under Section
10 21-260, when the person in whose behalf such certificate of
11 purchase is or would be acquired has an ownership interest
12 or nonownership interest in the property, or where that
13 person had that interest on January 1 of any year for which
14 delinquent taxes were included within the judgment for sale
15 under Section 21-260;

16 (c) conveys or assigns any certificate of purchase for
17 property sold under Section 21-260 to any person who has an
18 ownership interest or nonownership interest in the
19 property, or who had that interest on January 1 of any year
20 for which delinquent taxes were included within the
21 judgment for sale under Section 21-260;

22 (d) makes a false statement in any application for
23 certificate of purchase or registration form submitted
24 under Sections 21-270 and 21-275; ~~or~~

25 (e) forfeits 2 or more bids at any one sale under
26 Section 21-260 by failing to pay the minimum cash bid
27 timely or by failing to pay the balance of the bid timely
28 as required by Section 21-260; or.

29 (f) within 90 days before the expiration of the period
30 of redemption, solicits to acquire an ownership,
31 nonownership, or beneficial interest in the property sold
32 for taxes or for special assessments under Section 21-190
33 or 21-260.

34 Tax sale fraud is a Class A misdemeanor. A subsequent
35 conviction for tax sale fraud as defined in subsections (a)
36 through (d) of this Section is a Class 4 felony.

1 (Source: P.A. 86-949; 88-455.)

2 (35 ILCS 200/21-355)

3 Sec. 21-355. Amount of redemption. Any person desiring to
4 redeem shall deposit an amount specified in this Section with
5 the county clerk of the county in which the property is
6 situated, in legal money of the United States, or by cashier's
7 check, certified check, post office money order or money order
8 issued by a financial institution insured by an agency or
9 instrumentality of the United States, payable to the county
10 clerk of the proper county. The deposit shall be deemed timely
11 only if actually received in person at the county clerk's
12 office prior to the close of business as defined in Section
13 3-2007 of the Counties Code on or before the expiration of the
14 period of redemption or by United States mail with a post
15 office cancellation mark dated not less than one day prior to
16 the expiration of the period of redemption. The deposit shall
17 be in an amount equal to the total of the following:

18 (a) the certificate amount, which shall include all tax
19 principal, special assessments, interest and penalties
20 paid by the tax purchaser together with costs and fees of
21 sale and fees paid under Sections 21-295 and 21-315 through
22 21-335;

23 (b) the accrued penalty, computed through the date of
24 redemption as a percentage of the certificate amount, as
25 follows:

26 (1) if the redemption occurs on or before the
27 expiration of 6 months from the date of sale, the
28 certificate amount times the penalty bid at sale;

29 (2) if the redemption occurs after 6 months from
30 the date of sale, and on or before the expiration of 12
31 months from the date of sale, the certificate amount
32 times 2 times the penalty bid at sale;

33 (3) if the redemption occurs after 12 months from
34 the date of sale and on or before the expiration of 18
35 months from the date of sale, the certificate amount

1 times 3 times the penalty bid at sale;

2 (4) if the redemption occurs after 18 months from
3 the date of sale and on or before the expiration of 24
4 months from the date of sale, the certificate amount
5 times 4 times the penalty bid at sale;

6 (5) if the redemption occurs after 24 months from
7 the date of sale and on or before the expiration of 30
8 months from the date of sale, the certificate amount
9 times 5 times the penalty bid at sale;

10 (6) if the redemption occurs after 30 months from
11 the date of sale and on or before the expiration of 36
12 months from the date of sale, the certificate amount
13 times 6 times the penalty bid at sale.

14 In the event that the property to be redeemed has
15 been purchased under Section 21-405, the penalty bid
16 shall be 12% per penalty period as set forth in
17 subparagraphs (1) through (6) of this subsection (b).
18 The changes to this subdivision (b)(6) made by this
19 amendatory Act of the 91st General Assembly are not a
20 new enactment, but declaratory of existing law.

21 (c) The total of all taxes, special assessments,
22 accrued interest on those taxes and special assessments and
23 costs charged in connection with the payment of those taxes
24 or special assessments, which have been paid by the tax
25 certificate holder on or after the date those taxes or
26 special assessments became delinquent together with 12%
27 penalty on each amount so paid for each year or portion
28 thereof intervening between the date of that payment and
29 the date of redemption. In counties with less than
30 3,000,000 inhabitants, however, a tax certificate holder
31 may not pay all or part of an installment of a subsequent
32 tax or special assessment for any year, nor shall any
33 tender of such a payment be accepted, until after the
34 second or final installment of the subsequent tax or
35 special assessment has become delinquent or until after the
36 holder of the certificate of purchase has filed a petition

1 for a tax deed under Section 22.30. The person redeeming
2 shall also pay the amount of interest charged on the
3 subsequent tax or special assessment and paid as a penalty
4 by the tax certificate holder. This amendatory Act of 1995
5 applies to tax years beginning with the 1995 taxes, payable
6 in 1996, and thereafter.

7 (d) Any amount paid to redeem a forfeiture occurring
8 subsequent to the tax sale together with 12% penalty
9 thereon for each year or portion thereof intervening
10 between the date of the forfeiture redemption and the date
11 of redemption from the sale.

12 (e) Any amount paid by the certificate holder for
13 redemption of a subsequently occurring tax sale.

14 (f) All fees paid to the county clerk under Section
15 22-5.

16 (g) All fees paid to the registrar of titles incident
17 to registering the tax certificate in compliance with the
18 Registered Titles (Torrens) Act.

19 (h) All fees paid to the circuit clerk and the sheriff
20 or coroner in connection with the filing of the petition
21 for tax deed and service of notices under Sections 22-15
22 through 22-30 and 22-40 in addition to (1) a fee of \$35 if
23 a petition for tax deed has been filed, which fee shall be
24 posted to the tax judgement, sale, redemption, and
25 forfeiture record, to be paid to the purchaser or his or
26 her assignee; (2) a fee of \$4 if a notice under Section
27 22-5 has been filed, which fee shall be posted to the tax
28 judgment, sale, redemption, and forfeiture record, to be
29 paid to the purchaser or his or her assignee; and (3) all
30 costs paid to record a lis pendens notice in connection
31 with filing a petition under this Code. The fees in (1) and
32 (2) of this paragraph (h) shall be exempt from the posting
33 requirements of Section 21-360.

34 (i) All fees paid for publication of notice of the tax
35 sale in accordance with Section 22-20.

36 (j) All sums paid to any city, village or incorporated

1 town for reimbursement under Section 22-35.

2 (k) All costs and expenses of receivership under
3 Section 21-410, to the extent that these costs and expenses
4 exceed any income from the property in question, if the
5 costs and expenditures have been approved by the court
6 appointing the receiver and a certified copy of the order
7 or approval is filed and posted by the certificate holder
8 with the county clerk. Only actual costs expended may be
9 posted on the tax judgment, sale, redemption and forfeiture
10 record.

11 (l) All costs incurred for title searches, not to
12 exceed \$150.

13 (Source: P.A. 91-924, eff. 1-1-01.)

14 (35 ILCS 200/21-360)

15 Sec. 21-360. Posting requirements. Except as otherwise
16 provided in Section 21-355, the county clerk shall not be
17 required to include amounts described in paragraphs (c) through
18 (l) ~~(k)~~ of Section 21-355 in the payment for redemption or the
19 amount received for redemption, nor shall payment thereof be a
20 charge on the property sold for taxes, unless the tax
21 certificate holder has filed and posted with the county clerk
22 prior to redemption and in any event not less than 30 days
23 prior to the expiration of the period of redemption or extended
24 period of redemption an official, original or duplicate receipt
25 for payment of those fees, costs and expenses permitted under
26 paragraphs (c) through (l) ~~(k)~~ of Section 21-355.

27 (Source: P.A. 86-286; 86-413; 86-418; 86-949; 86-1028;
28 86-1158; 86-1481; 87-145; 87-236; 87-435; 87-895; 87-1189;
29 88-455.)

30 (35 ILCS 200/22-10)

31 Sec. 22-10. Notice of expiration of period of redemption. A
32 purchaser or assignee shall not be entitled to a tax deed to
33 the property sold unless, not less than 3 months and 21 days
34 nor more than 6 ~~5~~ months prior to the expiration of the period

1 of redemption, he or she prepares and delivers to the sheriff
 2 of the county in which the property is located the notice
 3 required under this Section together with a list designating
 4 the parties to be served with their last known addresses and
 5 the statutory costs for serving the notice. The sheriff shall
 6 serve the ~~gives~~ notice of the sale and the date of expiration
 7 of the period of redemption to the owners, occupants, and
 8 parties interested in the property, including any mortgagee of
 9 record, as provided below, not less than 3 months nor more than
 10 6 months before the expiration of the period of redemption.

11 The Notice to be given to the parties shall be in at least
 12 10 point type in the following form completely filled in:

13 TAX DEED NO. FILED

14 TAKE NOTICE

15 County of

16 Date Premises Sold

17 Certificate No.

18 Sold for General Taxes of (year)

19 Sold for Special Assessment of (Municipality)

20 and special assessment number

21 Warrant No. Inst. No.

22 THIS PROPERTY HAS BEEN SOLD FOR

23 DELINQUENT TAXES

24 Property located at

25 Legal Description or Property Index No.

26

27

28 This notice is to advise you that the above property has
 29 been sold for delinquent taxes and that the period of
 30 redemption from the sale will expire on

31

32 The amount to redeem is subject to increase at 6 month
 33 intervals from the date of sale and may be further increased if
 34 the purchaser at the tax sale or his or her assignee pays any
 35 subsequently accruing taxes or special assessments to redeem
 36 the property from subsequent forfeitures or tax sales. Check

1 with the county clerk as to the exact amount you owe before
2 redeeming.

3 This notice is also to advise you that a petition has been
4 filed for a tax deed which will transfer title and the right to
5 possession of this property if redemption is not made on or
6 before

7 This matter is set for hearing in the Circuit Court of this
8 county in, Illinois on

9 You may be present at this hearing but your right to redeem
10 will already have expired at that time.

11 YOU ARE URGED TO REDEEM IMMEDIATELY
12 TO PREVENT LOSS OF PROPERTY

13 Redemption can be made at any time on or before by
14 applying to the County Clerk of, County, Illinois at the
15 County Court House in, Illinois.

16 For further information contact the County Clerk.

17

18 Purchaser or Assignee.

19
20 In counties with 3,000,000 or more inhabitants, the notice
21 shall also state the address, room number and time at which the
22 matter is set for hearing.

23 This amendatory Act of 1996 applies only to matters in
24 which a petition for tax deed is filed on or after the
25 effective date of this amendatory Act of 1996.

26 (Source: P.A. 91-357, eff. 7-29-99; 92-267, eff. 1-1-02.)

27 (35 ILCS 200/22-20)

28 Sec. 22-20. Proof of service of notice; publication of
29 notice. The sheriff or coroner serving notice under Section
30 22-15 shall endorse his or her return thereon and file it with
31 the Clerk of the Circuit Court and it shall be a part of the
32 court record. A special process server appointed under Section
33 22-15 shall make his or her return by affidavit and shall file
34 it with the Clerk of the Circuit Court, where it shall be a

1 part of the court record. If a sheriff, special process server,
2 or coroner to whom any notice is delivered for service,
3 neglects or refuses to make the return, the purchaser or his or
4 her assignee may petition the court to enter a rule requiring
5 the sheriff, special process server, or coroner to make return
6 of the notice on a day to be fixed by the court, or to show
7 cause on that day why he or she should not be attached for
8 contempt of the court. The purchaser or assignee shall cause a
9 written notice of the rule to be served upon the sheriff,
10 special process server, or coroner. If good and sufficient
11 cause to excuse the sheriff, special process server, or coroner
12 is not shown, the court shall adjudge him or her guilty of a
13 contempt, and shall proceed to punish him as in other cases of
14 contempt.

15 If the property is located in a municipality in a county
16 with less than 3,000,000 inhabitants, the purchaser or his or
17 her assignee shall also publish a notice as to the owner or
18 party interested, in some newspaper published in the
19 municipality. If the property is not in a municipality in a
20 county with less than 3,000,000 inhabitants, or if no newspaper
21 is published therein, or if the property is in a county with
22 3,000,000 or more inhabitants, the notice shall be published in
23 some newspaper in the county. If no newspaper is published in
24 the county, then the notice shall be published in the newspaper
25 that is published nearest the county seat of the county in
26 which the property is located. If the owners and parties
27 interested in the property upon diligent inquiry are unknown to
28 the purchaser or his or her assignee, the publication as to
29 such owner or party interested, may be made to unknown owners
30 or parties interested. Any notice by publication given under
31 this Section shall be given 3 times at any time after filing a
32 petition for tax deed, but not less than 3 months nor more than
33 6 ~~5~~ months prior to the expiration of the period of redemption.
34 The publication shall contain (a) notice of the filing of the
35 petition for tax deed, (b) the date on which the petitioner
36 intends to make application for an order on the petition that a

1 tax deed issue, (c) a description of the property, (d) the date
2 upon which the property was sold, (e) the taxes or special
3 assessments for which it was sold and (f) the date on which the
4 period of redemption will expire. The publication shall not
5 include more than one property listed and sold in one
6 description, except as provided in Section 21-90, and except
7 that when more than one property is owned by one person, all of
8 the parcels owned by that person may be included in one notice.
9 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

10 (35 ILCS 200/22-25)

11 Sec. 22-25. Mailed notice.

12 (a) In addition to the notice required to be served not
13 less than 3 months nor more than 6 ~~5~~ months prior to the
14 expiration of the period of redemption, the purchaser or his or
15 her assignee shall prepare and deliver to the clerk of the
16 Circuit Court of the county in which the property is located,
17 the notice provided for in this Section, together with the
18 statutory costs for mailing the notice by certified mail,
19 return receipt requested. The form of notice to be mailed by
20 the clerk shall be identical in form to that provided by
21 Section 22-10 for service upon owners residing upon the
22 property sold, except that it shall bear the signature of the
23 clerk and shall designate the parties to whom it is to be
24 mailed. The clerk may furnish the form. The clerk shall
25 promptly mail the notices delivered to him or her by certified
26 mail, return receipt requested. The certificate of the clerk
27 that he or she has mailed the notices, together with the return
28 receipts, shall be filed in and made a part of the court
29 record. The notices shall be mailed to the owners of the
30 property at their last known addresses, and to those persons
31 who are entitled to service of notice as occupants.

32 (b) If the clerk fails to promptly mail a notice required
33 under this Section, then the notice is deemed timely if:

34 (i) the purchaser or his or her assignee delivered the
35 notice to the clerk, together with the statutory costs for

1 mailing the notice by certified mail, return receipt
2 requested, not less than 3 months and 14 days before the
3 expiration of the period of redemption; and

4 (ii) the clerk mailed the notice not less than 75 days
5 before the expiration of the period of redemption.

6 (Source: P.A. 86-949; 87-1189; 88-455.)

7 (35 ILCS 200/22-30)

8 Sec. 22-30. Petition for deed. At any time within 6 ~~5~~
9 months but not less than 3 months prior to the expiration of
10 the redemption period for property sold pursuant to judgment
11 and order of sale under Sections 21-110 through 21-120 or
12 21-260, the purchaser or his or her assignee may file a
13 petition in the circuit court in the same proceeding in which
14 the judgment and order of sale were entered, asking that the
15 court direct the county clerk to issue a tax deed if the
16 property is not redeemed from the sale. The petition shall be
17 accompanied by the statutory filing fee.

18 Notice of filing the petition and the date on which the
19 petitioner intends to apply for an order on the petition that a
20 deed be issued if the property is not redeemed shall be given
21 to occupants, owners and persons interested in the property as
22 part of the notice provided in Sections 22-10 through 22-25,
23 except that only one publication is required. The county clerk
24 shall be notified of the filing of the petition and any person
25 owning or interested in the property may, if he or she desires,
26 appear in the proceeding.

27 (Source: P.A. 86-1158; 86-1431; 86-1475; 87-145; 87-669;
28 87-671; 87-895; 87-1189; 88-455.)

29 (35 ILCS 200/22-40)

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

31 (a) If the redemption period expires and the property has
32 not been redeemed and all taxes and special assessments which
33 became due and payable subsequent to the sale have been paid
34 and all forfeitures and sales which occur subsequent to the

1 sale have been redeemed and the notices required by law have
2 been given and all advancements of public funds under the
3 police power made by a city, village or town under Section
4 22-35 have been paid and the petitioner has complied with all
5 the provisions of law entitling him or her to a deed, the court
6 shall so find and shall enter an order directing the county
7 clerk on the production of the certificate of purchase and a
8 certified copy of the order, to issue to the purchaser or his
9 or her assignee a tax deed. The court shall insist on strict
10 compliance with Section 22-10 through 22-25. The standard of
11 strict compliance, however, does not apply to (i) any action
12 required to be performed by the clerk of the Circuit Court or
13 the County Sheriff or (ii) any minor error or imperfection of
14 the purchaser or his or her assignee unless the court finds
15 that the error or imperfection was prejudicial to any party
16 having a redeemable interest. Prior to the entry of an order
17 directing the issuance of a tax deed, the petitioner shall
18 furnish the court with a report of proceedings of the evidence
19 received on the application for tax deed and the report of
20 proceedings shall be filed and made a part of the court record.

21 (b) If taxes for years prior to the year or years sold are
22 or become delinquent subsequent to the date of sale, the court
23 shall find that the lien of those delinquent taxes has been or
24 will be merged into the tax deed grantee's title if the court
25 determines that the tax deed grantee or any prior holder of the
26 certificate of purchase, or any person or entity under common
27 ownership or control with any such grantee or prior holder of
28 the certificate of purchase, was at no time the holder of any
29 certificate of purchase for the years sought to be merged. If
30 delinquent taxes are merged into the tax deed pursuant to this
31 subsection, the court shall enter an order declaring which
32 specific taxes have been or will be merged into the tax deed
33 title and directing the county treasurer and county clerk to
34 reflect that declaration in the warrant and judgment records;
35 provided, that no such order shall be effective until a tax
36 deed has been issued and timely recorded. Nothing contained in

1 this Section shall relieve any owner liable for delinquent
2 property taxes under this Code from the payment of the taxes
3 that have been merged into the title upon issuance of the tax
4 deed.

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

12 Upon application the court shall, enter an order to place
13 the tax deed grantee in possession of the property and may
14 enter orders and grant relief as may be necessary or desirable
15 to maintain the grantee in possession.

16 (d) The court shall retain jurisdiction to enter orders
17 pursuant to subsections (b) and (c) of this Section. This
18 amendatory Act of the 92nd General Assembly shall be construed
19 as being declarative of existing law and not as a new
20 enactment.

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

22 (35 ILCS 200/22-45)

23 Sec. 22-45. Tax deed incontestable unless order appealed or
24 relief petitioned. Tax deeds issued under Section 22-40 are
25 incontestable except by appeal from the order of the court
26 directing the county clerk to issue the tax deed. However,
27 relief from such order may be had under Section 2-1401 of the
28 Code of Civil Procedure in the same manner and to the same
29 extent as may be had under that Section with respect to final
30 orders and judgments in other proceedings. The grounds for
31 relief under Section 2-1401 shall be limited to only the
32 following grounds:

- 33 (1) proof that the taxes were paid prior to sale;
34 (2) proof that the property was exempt from taxation;
35 (3) proof by clear and convincing evidence that the tax

1 deed had been procured by an intentional misrepresentation
2 or intentional omission of a material fact ~~fraud or~~
3 ~~deception~~ by the tax purchaser or his or her assignee; or

4 (4) proof by a person or party holding a recorded
5 ownership or other recorded interest in the property that
6 he or she was not named as a party in the publication
7 notice as set forth in Section 22-20, and that the tax
8 purchaser or his or her assignee did not make a diligent
9 inquiry and effort to serve that person or party with the
10 notices required by Sections 22-10 through 22-30. For
11 purposes of this item (4), "recorded ownership" or
12 "recorded interest" means an interest created by a document
13 that: (i) is recorded in the Office of the Recorder of
14 Deeds in the county in which the property is located; and
15 (ii) contains a legal description of the property and, if a
16 permanent index number system has been established in the
17 county, a permanent real estate index number for the
18 property.

19 In cases of the sale of homestead property in counties with
20 3,000,000 or more inhabitants, a tax deed may also be voided by
21 the court upon petition, filed not more than 3 months after an
22 order for tax deed was entered, if the court finds that the
23 property was owner occupied on the expiration date of the
24 period of redemption and that the order for deed was
25 effectuated pursuant to a negligent or willful error made by an
26 employee of the county clerk or county collector during the
27 period of redemption from the sale that was reasonably relied
28 upon to the detriment of any person having a redeemable
29 interest. In such a case, the tax purchaser shall be entitled
30 to the original amount required to redeem the property plus
31 interest from the sale as of the last date of redemption
32 together with costs actually expended subsequent to the
33 expiration of the period of redemption and reasonable
34 attorney's fees, all of which shall be dispensed from the fund
35 created by Section 21-295. In those cases of error where the
36 court vacates the tax deed, it may award the petitioner

1 reasonable attorney's fees and court costs actually expended,
2 payable from that fund. The court hearing a petition filed
3 under this Section or Section 2-1401 of the Code of Civil
4 Procedure may concurrently hear a petition filed under Section
5 21-295 and may grant relief under either Section.

6 (Source: P.A. 92-224, eff. 1-1-02.)

7 Section 98. The changes made by this amendatory Act of the
8 94th General Assembly apply only to matters in which a Petition
9 for Tax Deed is filed on or after the effective date of this
10 amendatory Act of the 94th General Assembly.

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