

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 22-45 as follows:

6 (35 ILCS 200/22-45)

7 (Text of Section before amendment by P.A. 95-477)

8 Sec. 22-45. Tax deed incontestable unless order appealed or  
9 relief petitioned. Tax deeds issued under Section 22-40 are  
10 incontestable except by appeal from the order of the court  
11 directing the county clerk to issue the tax deed. However,  
12 relief from such order may be had under Section 2-1401 of the  
13 Code of Civil Procedure in the same manner and to the same  
14 extent as may be had under that Section with respect to final  
15 orders and judgments in other proceedings. The grounds for  
16 relief under Section 2-1401 shall be limited to:

17 (1) proof that the taxes were paid prior to sale;

18 (2) proof that the property was exempt from taxation;

19 (3) proof by clear and convincing evidence that the tax  
20 deed had been procured by fraud or deception by the tax  
21 purchaser or his or her assignee; or

22 (4) proof by a person or party holding a recorded  
23 ownership or other recorded interest in the property that

1 he or she was not named as a party in the publication  
2 notice as set forth in Section 22-20, and that the tax  
3 purchaser or his or her assignee did not make a diligent  
4 inquiry and effort to serve that person or party with the  
5 notices required by Sections 22-10 through 22-30.

6 In cases of the sale of homestead property ~~in counties with~~  
7 ~~3,000,000 or more inhabitants,~~ a tax deed may also be voided by  
8 the court upon petition, filed not more than 3 months after an  
9 order for tax deed was entered, if the court finds that the  
10 property was owner occupied on the expiration date of the  
11 period of redemption and that the order for deed was  
12 effectuated pursuant to a negligent or willful error made by an  
13 employee of the county clerk or county collector during the  
14 period of redemption from the sale that was reasonably relied  
15 upon to the detriment of any person having a redeemable  
16 interest. In such a case, the tax purchaser shall be entitled  
17 to the original amount required to redeem the property plus  
18 interest from the sale as of the last date of redemption  
19 together with costs actually expended subsequent to the  
20 expiration of the period of redemption and reasonable  
21 attorney's fees, all of which shall be dispensed from the fund  
22 created by Section 21-295. In those cases of error where the  
23 court vacates the tax deed, it may award the petitioner  
24 reasonable attorney's fees and court costs actually expended,  
25 payable from that fund. The court hearing a petition filed  
26 under this Section or Section 2-1401 of the Code of Civil

1 Procedure may concurrently hear a petition filed under Section  
2 21-295 and may grant relief under either Section.

3 Notwithstanding any other rulemaking authority that may  
4 exist, neither the Governor nor any agency or agency head under  
5 the jurisdiction of the Governor has any authority to make or  
6 promulgate rules to implement or enforce the provisions of this  
7 amendatory Act of the 95th General Assembly. If, however, the  
8 Governor believes that rules are necessary to implement or  
9 enforce the provisions of this amendatory Act of the 95th  
10 General Assembly, the Governor may suggest rules to the General  
11 Assembly by filing them with the Clerk of the House and the  
12 Secretary of the Senate and by requesting that the General  
13 Assembly authorize such rulemaking by law, enact those  
14 suggested rules into law, or take any other appropriate action  
15 in the General Assembly's discretion. Nothing contained in this  
16 amendatory Act of the 95th General Assembly shall be  
17 interpreted to grant rulemaking authority under any other  
18 Illinois statute where such authority is not otherwise  
19 explicitly given. For the purposes of this paragraph, "rules"  
20 is given the meaning contained in Section 1-70 of the Illinois  
21 Administrative Procedure Act, and "agency" and "agency head"  
22 are given the meanings contained in Sections 1-20 and 1-25 of  
23 the Illinois Administrative Procedure Act to the extent that  
24 such definitions apply to agencies or agency heads under the  
25 jurisdiction of the Governor.

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

1 (Text of Section after amendment by P.A. 95-477)

2 Sec. 22-45. Tax deed incontestable unless order appealed or  
3 relief petitioned. Tax deeds issued under Section 22-40 are  
4 incontestable except by appeal from the order of the court  
5 directing the county clerk to issue the tax deed. However,  
6 relief from such order may be had under Sections 2-1203 or  
7 2-1401 of the Code of Civil Procedure in the same manner and to  
8 the same extent as may be had under those Sections with respect  
9 to final orders and judgments in other proceedings. The grounds  
10 for relief under Section 2-1401 shall be limited to:

11 (1) proof that the taxes were paid prior to sale;

12 (2) proof that the property was exempt from taxation;

13 (3) proof by clear and convincing evidence that the tax  
14 deed had been procured by fraud or deception by the tax  
15 purchaser or his or her assignee; or

16 (4) proof by a person or party holding a recorded  
17 ownership or other recorded interest in the property that  
18 he or she was not named as a party in the publication  
19 notice as set forth in Section 22-20, and that the tax  
20 purchaser or his or her assignee did not make a diligent  
21 inquiry and effort to serve that person or party with the  
22 notices required by Sections 22-10 through 22-30.

23 In cases of the sale of homestead property ~~in counties with~~  
24 ~~3,000,000 or more inhabitants~~, a tax deed may also be voided by  
25 the court upon petition, filed not more than 3 months after an

1 order for tax deed was entered, if the court finds that the  
2 property was owner occupied on the expiration date of the  
3 period of redemption and that the order for deed was  
4 effectuated pursuant to a negligent or willful error made by an  
5 employee of the county clerk or county collector during the  
6 period of redemption from the sale that was reasonably relied  
7 upon to the detriment of any person having a redeemable  
8 interest. In such a case, the tax purchaser shall be entitled  
9 to the original amount required to redeem the property plus  
10 interest from the sale as of the last date of redemption  
11 together with costs actually expended subsequent to the  
12 expiration of the period of redemption and reasonable  
13 attorney's fees, all of which shall be dispensed from the fund  
14 created by Section 21-295. In those cases of error where the  
15 court vacates the tax deed, it may award the petitioner  
16 reasonable attorney's fees and court costs actually expended,  
17 payable from that fund. The court hearing a petition filed  
18 under this Section or Section 2-1401 of the Code of Civil  
19 Procedure may concurrently hear a petition filed under Section  
20 21-295 and may grant relief under any Section.

21 This amendatory Act of the 95th General Assembly shall be  
22 construed as being declarative of existing law and not as a new  
23 enactment.

24 Notwithstanding any other rulemaking authority that may  
25 exist, neither the Governor nor any agency or agency head under  
26 the jurisdiction of the Governor has any authority to make or

1 promulgate rules to implement or enforce the provisions of this  
2 amendatory Act of the 95th General Assembly. If, however, the  
3 Governor believes that rules are necessary to implement or  
4 enforce the provisions of this amendatory Act of the 95th  
5 General Assembly, the Governor may suggest rules to the General  
6 Assembly by filing them with the Clerk of the House and the  
7 Secretary of the Senate and by requesting that the General  
8 Assembly authorize such rulemaking by law, enact those  
9 suggested rules into law, or take any other appropriate action  
10 in the General Assembly's discretion. Nothing contained in this  
11 amendatory Act of the 95th General Assembly shall be  
12 interpreted to grant rulemaking authority under any other  
13 Illinois statute where such authority is not otherwise  
14 explicitly given. For the purposes of this paragraph, "rules"  
15 is given the meaning contained in Section 1-70 of the Illinois  
16 Administrative Procedure Act, and "agency" and "agency head"  
17 are given the meanings contained in Sections 1-20 and 1-25 of  
18 the Illinois Administrative Procedure Act to the extent that  
19 such definitions apply to agencies or agency heads under the  
20 jurisdiction of the Governor.

21 (Source: P.A. 95-477, eff. 6-1-08.)

22 Section 10. The Conveyances Act is amended by changing  
23 Section 35d as follows:

24 (765 ILCS 5/35d)

1           Sec. 35d. Execution; permanent index number. Whenever ~~In a~~  
2 ~~county with 3,000,000 or more inhabitants, whenever~~ any deed or  
3 instrument of conveyance is executed, the grantor of  
4 residential property shall provide the grantee of the property  
5 with an individual permanent index number or numbers that  
6 specifically represent the legal description provided for in  
7 the deed or instrument of conveyance. If the individual  
8 permanent index number or numbers do not specifically represent  
9 the legal description in the deed or instrument of conveyance,  
10 the grantor shall provide one of the following:

11           (1) proof that a proper application for division which  
12 requests division of property, a portion of which would  
13 result in a permanent index number or numbers that  
14 represent the legal description found in the deed or  
15 instrument of conveyance, has been filed with the county  
16 assessor;

17           (2) a recorded plat of subdivision that would result in  
18 the issuance of a permanent index number or numbers as  
19 described in subdivision (1); or

20           (3) a recorded condominium declaration that would  
21 result in the issuance of a permanent index number or  
22 numbers as described in subdivision (1).

23           If the grantor fails to provide the grantee with either a  
24 permanent index number or numbers that represent the legal  
25 description found in the deed or instrument of conveyance or  
26 one of the documents listed in subdivision (1), (2), or (3),

1 the grantor shall be personally liable to the grantee for taxes  
2 pursuant to Section 1-145 of the Property Tax Code and  
3 attorney's fees. The grantor's liability shall continue to  
4 accrue until the permanent index number or numbers that  
5 represent the legal description found in the deed or instrument  
6 of conveyance or one of the documents listed in subdivision  
7 (1), (2), or (3) is delivered to the grantee. The grantor's  
8 failure to provide the permanent index number or numbers shall  
9 not invalidate the deed or instrument of conveyance. A receipt  
10 from the county assessor confirming that a proper application  
11 has been filed and that it meets the requirements set by the  
12 county assessor shall be deemed to be evidence of proper  
13 application for division.

14 Notwithstanding any other rulemaking authority that may  
15 exist, neither the Governor nor any agency or agency head under  
16 the jurisdiction of the Governor has any authority to make or  
17 promulgate rules to implement or enforce the provisions of this  
18 amendatory Act of the 95th General Assembly. If, however, the  
19 Governor believes that rules are necessary to implement or  
20 enforce the provisions of this amendatory Act of the 95th  
21 General Assembly, the Governor may suggest rules to the General  
22 Assembly by filing them with the Clerk of the House and the  
23 Secretary of the Senate and by requesting that the General  
24 Assembly authorize such rulemaking by law, enact those  
25 suggested rules into law, or take any other appropriate action  
26 in the General Assembly's discretion. Nothing contained in this



1 amendatory Act of the 95th General Assembly shall be  
2 interpreted to grant rulemaking authority under any other  
3 Illinois statute where such authority is not otherwise  
4 explicitly given. For the purposes of this paragraph, "rules"  
5 is given the meaning contained in Section 1-70 of the Illinois  
6 Administrative Procedure Act, and "agency" and "agency head"  
7 are given the meanings contained in Sections 1-20 and 1-25 of  
8 the Illinois Administrative Procedure Act to the extent that  
9 such definitions apply to agencies or agency heads under the  
10 jurisdiction of the Governor.

11 (Source: P.A. 92-450, eff. 8-21-01.)

12 Section 95. No acceleration or delay. Where this Act makes  
13 changes in a statute that is represented in this Act by text  
14 that is not yet or no longer in effect (for example, a Section  
15 represented by multiple versions), the use of that text does  
16 not accelerate or delay the taking effect of (i) the changes  
17 made by this Act or (ii) provisions derived from any other  
18 Public Act.