



Sen. Don Harmon

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LRB099 03534 HLH 32759 a

1 AMENDMENT TO SENATE BILL 874

2 AMENDMENT NO. _____. Amend Senate Bill 874 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 21-350, 21-385, 22-5, and 22-40 as follows:

6 (35 ILCS 200/21-350)

7 Sec. 21-350. Period of redemption. Property sold under this
8 Code may be redeemed at any time before the expiration of 2
9 years from the date of sale, except that:

10 (a) If on the date of sale the property is vacant
11 non-farm property or property containing an improvement
12 consisting of a structure or structures with 7 or more
13 residential units or that is commercial or industrial
14 property, it may be redeemed at any time before the
15 expiration of 6 months from the date of sale if the
16 property, at the time of sale, was for each of 2 or more

1 years delinquent or forfeited for all or part of the
2 general taxes due on the property.

3 (b) If on the date of sale the property sold was
4 improved with a structure consisting of at least one and
5 not more than 6 dwelling units it may be redeemed at any
6 time on or before the expiration of 2 years and 6 months
7 from the date of sale. If, however, the court that ordered
8 the property sold, upon the verified petition of the holder
9 of the certificate of purchase brought within 4 months from
10 the date of sale, finds and declares that the structure on
11 the property is abandoned, then the court may order that
12 the property may be redeemed at any time on or before the
13 expiration of 2 years from the date of sale. Notice of the
14 hearing on a petition to declare the property abandoned
15 shall be given to the owner or owners of the property and
16 to the person in whose name the taxes were last assessed,
17 by certified or registered mail sent to their last known
18 addresses at least 5 days before the date of the hearing.

19 (c) If the period of redemption has been extended by
20 the certificate holder as provided in Section 21-385, the
21 property may be redeemed on or before the extended
22 redemption date.

23 If the last day to redeem is a Saturday, Sunday, or
24 holiday, the time to redeem shall automatically be extended to
25 the next day the office of the county clerk is open to the
26 public for business.

1 (Source: P.A. 86-286; 86-413; 86-418; 86-949; 86-1028;
2 86-1158; 86-1481; 87-145; 87-236; 87-435; 87-895; 87-1189;
3 88-455.)

4 (35 ILCS 200/21-385)

5 Sec. 21-385. Extension of period of redemption. The
6 purchaser or his or her assignee of property sold for
7 nonpayment of general taxes or special assessments may extend
8 the period of redemption at any time before the expiration of
9 the original period of redemption, or thereafter prior to the
10 expiration of any extended period of redemption, for a period
11 which will expire not later than 3 years from the date of sale,
12 by filing with the county clerk of the county in which the
13 property is located a written notice to that effect describing
14 the property, stating the date of the sale and specifying the
15 extended period of redemption. If the last day to redeem is a
16 Saturday, Sunday, or holiday, the time to redeem shall
17 automatically be extended to the next day the office of the
18 county clerk is open to the public for business. If prior to
19 the expiration of the period of redemption or extended period
20 of redemption a petition for tax deed has been filed under
21 Section 22-30, upon application of the petitioner, the court
22 shall allow the purchaser or his or her assignee to extend the
23 period of redemption after expiration of the original period or
24 any extended period of redemption, provided that any extension
25 allowed will expire not later than 3 years from the date of

1 sale. If the period of redemption is extended, the purchaser or
 2 his or her assignee must give the notices provided for in
 3 Section 22-10 at the specified times prior to the expiration of
 4 the extended period of redemption by causing a sheriff (or if
 5 he or she is disqualified, a coroner) of the county in which
 6 the property, or any part thereof, is located to serve the
 7 notices as provided in Sections 22-15 and 22-20. The notices
 8 may also be served as provided in Sections 22-15 and 22-20 by a
 9 special process server appointed by the court under Section
 10 22-15.

11 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

12 (35 ILCS 200/22-5)

13 Sec. 22-5. Notice of sale and redemption rights. In order
 14 to be entitled to a tax deed, within 4 months and 15 days after
 15 any sale held under this Code, the purchaser or his or her
 16 assignee shall deliver to the county clerk a notice to be given
 17 to the party in whose name the taxes are last assessed as shown
 18 by the most recent tax collector's warrant books, in at least
 19 10 point type in the following form completely filled in:

20 TAKE NOTICE

21 County of

22 Date Premises Sold

23 Certificate No.

24 Sold for General Taxes of (year)

25 Sold for Special Assessment of (Municipality)

1 and special assessment number

2 Warrant No. Inst. No.

3 THIS PROPERTY HAS BEEN SOLD FOR

4 DELINQUENT TAXES

5 Property located at

6 Legal Description or Property Index No.

7

8

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

12 This notice is also to advise you that a petition will be
13 filed for a tax deed which will transfer title and the right to
14 possession of this property if redemption is not made on or
15 before

16 If the last day to redeem is a Saturday, Sunday, or
17 holiday, the time to redeem shall automatically be extended to
18 the next day the office of the county clerk is open to the
19 public for business.

20 At the date of this notice the total amount which you must
21 pay in order to redeem the above property is

22 YOU ARE URGED TO REDEEM IMMEDIATELY TO

23 PREVENT LOSS OF PROPERTY

24 Redemption can be made at any time on or before by
25 applying to the County Clerk of County, Illinois at the
26 Office of the County Clerk in, Illinois.

1 The above amount is subject to increase at 6 month
2 intervals from the date of sale. Check with the county clerk as
3 to the exact amount you owe before redeeming. Payment must be
4 made by certified check, cashier's check, money order, or in
5 cash.

6 For further information contact the County Clerk

7 ADDRESS:.....

8 TELEPHONE:.....

9
10

Purchaser or Assignee

Dated (insert date).

12 Within 10 days after receipt of said notice, the county
13 clerk shall mail to the addresses supplied by the purchaser or
14 assignee, by registered or certified mail, copies of said
15 notice to the party in whose name the taxes are last assessed
16 as shown by the most recent tax collector's warrant books. The
17 purchaser or assignee shall pay to the clerk postage plus the
18 sum of \$10. The clerk shall write or stamp the date of
19 receiving the notices upon the copies of the notices, and
20 retain one copy.

21 The changes to this Section made by this amendatory Act of
22 the 97th General Assembly apply only to tax sales that occur on
23 or after the effective date of this amendatory Act of the 97th
24 General Assembly.

1 (Source: P.A. 97-557, eff. 7-1-12.)

2 (35 ILCS 200/22-40)

3 (Text of Section before amendment by P.A. 98-1162)

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

5 (a) If the redemption period expires and the property has
6 not been redeemed and all taxes and special assessments which
7 became due and payable subsequent to the sale have been paid
8 and all forfeitures and sales which occur subsequent to the
9 sale have been redeemed and the notices required by law have
10 been given and all advancements of public funds under the
11 police power made by a city, village or town under Section
12 22-35 have been paid and the petitioner has complied with all
13 the provisions of law entitling him or her to a deed, the court
14 shall so find and shall enter an order directing the county
15 clerk on the production of the certificate of purchase and a
16 certified copy of the order, to issue to the purchaser or his
17 or her assignee a tax deed. The court shall insist on
18 substantial compliance with Section 22-5 and strict compliance
19 with Section 22-10 through 22-25. If a current or former owner
20 of the property alleges and the court finds that the tax
21 purchaser failed to substantially comply with Section 22-5,
22 then the court shall presume that the owner was prejudiced by
23 the error contained in the notice. Prior to the entry of an
24 order directing the issuance of a tax deed, the petitioner
25 shall furnish the court with a report of proceedings of the

1 evidence received on the application for tax deed and the
2 report of proceedings shall be filed and made a part of the
3 court record.

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

24 (c) The county clerk is entitled to a fee of \$10 in
25 counties of 3,000,000 or more inhabitants and \$5 in counties
26 with less than 3,000,000 inhabitants for the issuance of the

1 tax deed. The clerk may not include in a tax deed more than one
2 property as listed, assessed and sold in one description,
3 except in cases where several properties are owned by one
4 person.

5 Upon application the court shall, enter an order to place
6 the tax deed grantee or the grantee's successor in interest in
7 possession of the property and may enter orders and grant
8 relief as may be necessary or desirable to maintain the grantee
9 or the grantee's successor in interest in possession.

10 (d) The court shall retain jurisdiction to enter orders
11 pursuant to subsections (b) and (c) of this Section. This
12 amendatory Act of the 92nd General Assembly and this amendatory
13 Act of the 95th General Assembly shall be construed as being
14 declarative of existing law and not as a new enactment.

15 (e) The changes to this Section made by this amendatory Act
16 of the 99th General Assembly apply only to tax sales that occur
17 on or after the effective date of this amendatory Act of the
18 99th General Assembly.

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

20 (Text of Section after amendment by P.A. 98-1162)

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

22 (a) If the redemption period expires and the property has
23 not been redeemed and all taxes and special assessments which
24 became due and payable subsequent to the sale have been paid
25 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 county, city, village or town under
4 Section 22-35 have been paid and the petitioner has complied
5 with all the provisions of law entitling him or her to a deed,
6 the court shall so find and shall enter an order directing the
7 county clerk on the production of the certificate of purchase
8 and a certified copy of the order, to issue to the purchaser or
9 his or her assignee a tax deed. The court shall insist on
10 substantial compliance with Section 22-5 and strict compliance
11 with Section 22-10 through 22-25. If a current or former owner
12 of the property alleges and the court finds that the tax
13 purchaser failed to substantially comply with Section 22-5,
14 then the court shall presume that the owner was prejudiced by
15 the error contained in the notice. Prior to the entry of an
16 order directing the issuance of a tax deed, the petitioner
17 shall furnish the court with a report of proceedings of the
18 evidence received on the application for tax deed and the
19 report of proceedings shall be filed and made a part of the
20 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

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

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

22 Upon application the court shall, enter an order to place
23 the tax deed grantee or the grantee's successor in interest in
24 possession of the property and may enter orders and grant
25 relief as may be necessary or desirable to maintain the grantee
26 or the grantee's successor in interest in possession.

1 (d) The court shall retain jurisdiction to enter orders
2 pursuant to subsections (b) and (c) of this Section. This
3 amendatory Act of the 92nd General Assembly and this amendatory
4 Act of the 95th General Assembly shall be construed as being
5 declarative of existing law and not as a new enactment.

6 (e) The changes to this Section made by this amendatory Act
7 of the 99th General Assembly apply only to tax sales that occur
8 on or after the effective date of this amendatory Act of the
9 99th General Assembly.

10 (Source: P.A. 98-1162, eff. 6-1-15.)

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

18 Section 99. Effective date. This Act takes effect upon
19 becoming law."