

1 AN ACT concerning taxes.

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 22-40 as follows:

6 (35 ILCS 200/22-40)

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

8 (a) If the redemption period expires and the property
9 has not been redeemed and all taxes and special assessments
10 which became due and payable subsequent to the sale have been
11 paid and all forfeitures and sales which occur subsequent to
12 the sale have been redeemed and the notices required by law
13 have been given and all advancements of public funds under
14 the police power made by a city, village or town under
15 Section 22-35 have been paid and the petitioner has complied
16 with all the provisions of law entitling him or her to a
17 deed, the court shall so find and shall enter an order
18 directing the county clerk on the production of the
19 certificate of purchase and a certified copy of the order, to
20 issue to the purchaser or his or her assignee a tax deed.
21 The court shall insist on strict compliance with Section
22 22-10 through 22-25. Prior to the entry of an order
23 directing the issuance of a tax deed, the petitioner shall
24 furnish the court with a report of proceedings of the
25 evidence received on the application for tax deed and the
26 report of proceedings shall be filed and made a part of the
27 court record.

28 (b) If taxes for years prior to the year or years sold
29 are or become remain delinquent subsequent to the date of
30 sale, the court shall find that the lien of at--the--time--of
31 the-tax-deed-hearing, those delinquent taxes has been or will

1 be may--be merged into the tax deed grantee's title if the
 2 court determines that the tax deed grantee or any prior
 3 holder of the certificate of purchase, or any person or
 4 entity under common ownership or control with any such
 5 grantee or prior holder of the certificate of purchase, was
 6 at no time the holder of any certificate of purchase for the
 7 years sought to be merged. all--other--requirements--for
 8 receiving-an-order-directing-the-issuance-of-the-tax-deed-are
 9 fulfilled--and--makes--a--further--determination-under-either
 10 paragraph-(1)-or-(2)-

11 (1)--Incomplete-estimate-

12 (A)--The-property-in-question-was-purchased--at
 13 an-annual-sale;-and

14 (B)--the--statement--and--estimate-of-forfeited
 15 general-taxes-furnished-by-the-county-clerk-pursuant
 16 to-Section-21-240-failed-to-include--all--delinquent
 17 taxes-as-of-the-date-of-that-estimate's-issuance-

18 (2)--Vacating-order-

19 (A)--The--petitioner-furnishes-the-court-with-a
 20 certified-copy-of-an-order-vacating-a-prior-sale-for
 21 the-subject-property;

22 (B)--the-order-vacating-the--sale--was--entered
 23 after-the-date-of-purchase-for-the-subject-taxes;

24 (C)--the--sale-in-error-was-granted-pursuant-to
 25 paragraphs-(1)-,-(2)-,-or-(4)--of--subsection--(b)--of
 26 Section-21-310-or-Section-22-35;-and

27 (D)--the-tax-purchaser-who-received-the-sale-in
 28 error--has--no-affiliation,-direct-or-indirect,-with
 29 the-petitioner-in-the-present--proceeding--and--that
 30 petitioner--has-signed-an-affidavit-attesting-to-the
 31 lack-of-affiliation-

32 If delinquent taxes are merged into the tax deed pursuant to
 33 this subsection, the court shall enter an order declaring
 34 which specific taxes have been or will be merged into the tax

1 deed title and directing the county treasurer and county
2 clerk to reflect that declaration in the warrant and judgment
3 records; provided, that no such order shall be effective
4 until a tax deed has been issued and timely recorded a
5 ~~declaration--to--that--effect--shall--be--included--in--the--order~~
6 ~~directing--issuance--of--the--tax--deed.~~ Nothing contained in this
7 Section shall relieve any owner liable for delinquent
8 property taxes under this Code from the payment of the taxes
9 that have been merged into the title upon issuance of the tax
10 deed.

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

18 Upon application the court shall, enter an order to place
19 the tax deed grantee in possession of the property and may
20 enter orders and grant relief as may be necessary or
21 desirable to maintain the grantee in possession.

22 (d) The court shall retain jurisdiction to enter orders
23 pursuant to subsections (b) and (c) of this Section. This
24 amendatory Act of the 92nd General Assembly shall be
25 construed as being declarative of existing law and not as a
26 new enactment.

27 (Source: P.A. 91-564, eff. 8-14-99.)