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STATE OF ILLINOIS
500 SOUTH SECOND STREET
SPRINGFIELD

February 2, 1972

File No. S-397

**TAXATION:
Period of Redemption -
Delinquent Taxes**

Honorable Thomas P. Carmody
State's Attorney
Macoupin County
Carlinville, Illinois 62626

Dear Mr. Carmody:

I have your recent letter in which you state:

"It has been brought to the attention of this office by the County Clerk that there exists the following question concerning a 1970 amendment to Section 744 of Chapter 120 of the Illinois Revised Statutes.

"Please assume the following facts:

"On October 14, 1968, Mr. X purchases real estate for delinquent taxes at the regular tax sale. Between the date of purchase and October 14, 1970, Mr. X pays the annual taxes for 1968 and 1969. The real estate is not redeemed. After October 14, 1970, but before October 14, 1971, Mr. X files a Notice of Extension of the period of redemption with the County Clerk,

extending the period of redemption to October 13, 1971.

"Prior to June 25, 1970, said Section 744 stated: 'The purchaser or assignee may extend the time of redemption for such real estate either before OR AFTER the expiration of 2 years from the date of sale for a period which will expire not later than three years from the date of the sale by filing with the County Clerk of the County in which the real estate is located a written notice to that effect

"As amended on June 25, 1970, said Section 744 reads: 'The purchaser or assignee may extend the time of redemption for such real estate before the expiration of 2 years from the date of sale or thereafter prior to the expiration of any such extended period of redemption for a period which will expire not later than 3 years from the date of the sale by filing

"This office therefore would appreciate your opinion as to the applicability of the above amended portion of Section 744 to pre-June 25, 1970 sales."

As you have indicated in your letter, Section 263 of "An Act to revise the law in relation to the assessment of property and the levy and collection of taxes * * *", (Ill. Rev. Stats. 1969, ch. 120, par. 744) contained a provision pertaining to the extension of time of the period of redemption for real estate sold for non-payment of taxes or special assessments. Said paragraph reads as follows:

"* * * The purchaser or assignee may extend the time of redemption for such real estate either before or after the expiration of 2 years from the date of sale for a period which will expire not later than 3 years from the date of the sale by filing with the county clerk of the county in which the real estate is located a written notice to that effect describing the real estate, stating the date of the sale and specifying the extended time of redemption. If the time of redemption is extended, the purchaser or assignee must give the notices herein provided at the specified times prior to the expiration of the extended period of redemption."

The foregoing Section 263 of "An Act to revise the law in relation to the assessment of property and the levy and collection of taxes * * *", (Ill. Rev. Stats. 1969, ch. 120, par. 744) was amended by Public Act 76-2329 in 1970 to read as follows:

"* * * The purchaser or assignee may extend the time of redemption for such real estate before the expiration of 2 years from the date of sale or thereafter prior to the expiration of any such extended period of redemption for a period which will expire not later than 3 years from the date of the sale by filing with the county clerk of the county in which the real estate is located a written notice to that effect describing the real estate, stating the date of the sale and specifying the extended time of redemption; further provided that if prior to the expiration of the period of redemption or extended period of redemption a petition for tax deed has been filed pursuant to Section 266 of this Act, upon application of the tax deed petitioner, the court may allow the purchaser or assignee to extend the

period of redemption after expiration of 2 years from the date of sale or after expiration of any extended period of redemption, provided that such extension allowed by the court will not expire later than 3 years from the date of sale. If the time of redemption is extended, the purchaser or assignee must give the notices herein provided at the specified times prior to the expiration of the extended period of redemption."

When a statute is amended the presumption is that every amendment of a statute is made to effect some purpose, Acme Fireworks Corp. v. Bibb, 6 Ill. 2d 112, 126 N.E. 2d 688. It must be presumed that in adopting an amendment to a statute the General Assembly intended to make some change in the existing law, Livingston v. Meyers, 6 Ill. 2d 325, 129 N.E. 2d 12. An examination of Section 263 of "An Act to revise the law in relation to the assessment of property and the levy and collection of taxes * * *", (Ill. Rev. Stats. 1969, ch. 120, par. 744) indicates that prior to the 1970 amendment a purchaser or assignee could extend the time of redemption either before or after the expiration of two years from the date of sale. The language of the amendment, however, provides that the purchaser or assignee can extend the time of redemption prior to the expiration of two years from the date of sale; but in order for there to be an extension after two years from the date of sale, there must have been an extension of time of redemption before the expiration of two years from the date of sale.

Strict compliance with all statutory requirements in the proceedings relating to the tax sale is essential to creation of a valid tax title, Bailey v. Smith, 178 Ill. 72; Miller v. Cook, 135 Ill. 190. In buying property at a tax sale, one purchases with full knowledge of statutory conditions and the hazards assumed, Gaither v. Lager, 2 Ill. 2d 293. Certainly a tax sale purchaser would not have any vested right to have statutes remain without amendment. In any event, the purchaser had a period of time from July 1, 1970 (the effective date of Public Act 76-2329) until October 14, 1970 to extend the time of redemption.

I am, therefore, of the opinion that under the hypothetical question which you presented in your letter that Mr. X could not extend the period of redemption after October 14, 1970 since there had been no extension of the period of redemption prior to October 14, 1970.

Because there were several bills introduced in the last session of the General Assembly which amended Section 263 of "An Act to revise the law in relation to the assessment of property and the levy and collection of taxes * * *", (Ill. Rev. Stats. 1969, ch. 120, par. 744) it was necessary to delay the

issuance of this opinion. One of the bills passed both Houses of the General Assembly and was approved by the Governor on June 29, 1971. It is House Bill No. 779 (Public Act 77-136). This bill did make some changes in the statute, however, it does not appear that the result of this opinion will be changed by this legislation.

Yours very truly,

A T T O R N E Y G E N E R A L