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SPRINGFIELD

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FILE NO. S-1393

REVENUE:
Application of Extended
Redemption Period Provided
By Public Act 79-1455

Honorable John E. Payne
State's Attorney
Lee County
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Dixon, Illinois 61021

Dear Mr. Payne:

I have your letter relating to the application of section 253 of the Revenue Act of 1939. (Ill. Rev. Stat. 1977, ch. 120, par. 734.) You inquire whether prospective or retrospective application should be given to the portion of Public Act 79-1455 effective September 30, 1976, which amended section 253 to give an owner who occupies, as his principal place of residence, improved real estate on which at least one but not more than four dwelling units have been constructed,

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an additional six months in which to redeem from a tax sale.

It is my opinion that the extension of the period of redemption provided by Public Act 79-1455 is not limited to prospective application even though the General Assembly did not specifically make it a retrospective provision. As a general rule, a statute or amendment to a statute will not be construed to apply retrospectively absent a showing of legislative intention that it be so applied. (Hogan v. Bleeker (1963), 29 Ill. 2d 181, 184; Golden v. Holaday (1978), 59 Ill. App. 3d 866, 870; People ex rel. Saam v. Village of Green Oaks (1965), 55 Ill. App. 2d 51, 54.) Whether an amendment such as the one in question may be applied retrospectively depends upon whether it is of a substantive nature or of a remedial or procedural nature. (Dworak v. Temple (1959), 17 Ill. 2d 181, 187.) If the amendment is substantive it must be applied prospectively, but if it is remedial or procedural, it may be applied retrospectively. (Hogan v. Bleeker (1963), 29 Ill. 2d 181, 184; Dworak v. Temple (1959), 17 Ill. 2d 181, 187; Orlicki v. McCarthy (1954), 4 Ill. 2d 342, 347.) An amendment, however, will not be given retro-

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spective application if to do so would impair a vested property right. Hogan v. Bleeker (1963), 29 Ill. 2d 181, 187.

The redemption provision of the Revenue Act of 1939 is remedial. (In re Argyle-Lake Shore Building Corp., (7th Cir. 1935) 78 F. 2d 491, 494.) For this reason the provision can be construed to operate retrospectively in the absence of a showing that it impairs a vested property right.

A certificate of purchase issued pursuant to section 248 of the Revenue Act of 1939 (Ill. Rev. Stat. 1977, ch. 120, par. 729) gives one a vested property right inchoate and subject to redemption. (Smith v. D.R.G., Inc. (1975), 30 Ill. App. 3d 162, 169.) A certificate of purchase is not evidence of a vested right in real property. (Wells v. Glos (1917), 277 Ill. 516, 518 to 519.) The rights of tax certificate holders, in relation to property still redeemable on the effective date of Public Act 79-1455, cannot be said to have been impaired by extension of the redemption period because such rights remained inchoate on that date. Therefore, it is proper to conclude that the redemption period extension applies retrospectively in regard to property

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sold prior to the effective date of the Act and still
redeemable on that date. It would not, however, be applied
to extend redemption periods to make property which was no
longer redeemable on the effective date subject to redemption.

Very truly yours,

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