

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 22-35 as follows:

6 (35 ILCS 200/22-35)

7 Sec. 22-35. Reimbursement of municipality before  
8 issuance of tax deed. Except in any proceeding in which the  
9 tax purchaser is a county acting as a trustee for taxing  
10 districts as provided in Section 21-90, an order for the  
11 issuance of a tax deed under this Code shall not be entered  
12 affecting the title to or interest in any property in which a  
13 city, village or incorporated town has an interest under the  
14 police and welfare power by advancements made from public  
15 funds, until the purchaser or assignee makes reimbursement to  
16 the city, village or incorporated town of the money so  
17 advanced or the city, village, or town waives its lien on the  
18 property for the money so advanced. However, in lieu of  
19 reimbursement or waiver, the purchaser or his or her assignee  
20 may make application for and the court shall order that the  
21 tax purchase be set aside as a sale in error. A filing or  
22 appearance fee shall not be required of a city, village or  
23 incorporated town seeking to enforce its claim under this  
24 Section in a tax deed proceeding.

25 (Source: P.A. 88-455; 88-535.)

26 Section 99. Effective date. This Act takes effect upon  
27 becoming law.