

1 AN ACT concerning revenue.

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 Sections 21-95 and 21-100 as follows:

6 (35 ILCS 200/21-95)

7 Sec. 21-95. Tax abatement after acquisition by a
8 governmental unit. When any county, ~~or~~ municipality, school
9 district, or park district acquires property through the
10 foreclosure of a lien, through a judicial deed, through the
11 foreclosure of receivership certificate lien, or by acceptance
12 of a deed of conveyance in lieu of foreclosing any lien against
13 the property, or when a government unit acquires property under
14 the Abandoned Housing Rehabilitation Act, or when any county or
15 other taxing district acquires a deed for property under
16 Section 21-90 or Sections 21-145 and 21-260, or when any
17 county, municipality, school district, or park district
18 acquires title to property that was to be transferred to that
19 county, municipality, school district, or park district under
20 the terms of an annexation agreement, development agreement,
21 donation agreement, plat of subdivision, or zoning ordinance by
22 an entity that has been dissolved or is being dissolved or has
23 been in bankruptcy proceedings or is in bankruptcy proceedings,

1 all due or unpaid property taxes and existing liens for unpaid
2 property taxes imposed or pending under any law or ordinance of
3 this State or any of its political subdivisions shall become
4 null and void.

5 (Source: P.A. 91-305, eff. 1-1-00.)

6 (35 ILCS 200/21-100)

7 Sec. 21-100. Notice to county officials; voiding of tax
8 bills. The county board or corporate authorities of the county,
9 or other taxing district acquiring property under Section 21-95
10 shall give written notice of the acquisition to the chief
11 county assessment officer and the county collector and the
12 county clerk of the county in which the property is located,
13 and request the voiding of the tax liens as provided in this
14 Section. The notice shall describe the acquired property by
15 legal description or property index number.

16 Upon receipt of the notice, the county collector and county
17 clerk shall void the current and all prior unpaid taxes on the
18 records in their respective offices by entering the following
19 statement upon their records for the property: "Acquired by ...
20 (name of county, ~~or~~ municipality, school district, or park
21 district acquiring the property under Section 21-95). Taxes due
22 and unpaid on this property ... (give legal description or
23 property index number and address of the property) ... are
24 waived and null and void under Section 21-100 of the Property
25 Tax Code. The tax bills of this property are hereby voided and

1 liens for the taxes are extinguished."

2 (Source: P.A. 86-949; 86-1158; 88-455.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.