



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB5447

Introduced 2/5/2010, by Rep. Al Riley

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-95

Amends the Property Tax Code. Provides that when a county, municipality, or government unit acquires property through foreclosure of a lien or by other means and a lien for unpaid property taxes becomes null and void against the acquired property, then the tax lien attaches to and becomes valid and enforceable against all other real property in the county owned by any person who was an owner of the acquired property immediately prior to its acquisition by the county, municipality, or government unit.

LRB096 19626 HLH 35022 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 Section 21-95 as follows:

6 (35 ILCS 200/21-95)

7 Sec. 21-95. Tax abatement after acquisition by a
8 governmental unit; liens attach to other property. When any
9 county or municipality 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, all due or unpaid
17 property taxes and existing liens for unpaid property taxes
18 imposed or pending under any law or ordinance of this State or
19 any of its political subdivisions shall become null and void
20 against the acquired property, but all such liens for unpaid
21 property taxes shall attach to and become valid and enforceable
22 liens against all other real property in the county owned by
23 any person who was an owner of the acquired property

1 immediately prior to its acquisition by the county,
2 municipality, or government unit.

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