

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 Sections 20-180 and 20-190 as follows:

6 (35 ILCS 200/20-180)

7 Sec. 20-180. Uncollectible delinquent real estate taxes  
8 and special assessments. In cases where general taxes levied  
9 on real property have been delinquent for a period of 20 30  
10 years, the taxes shall be presumed to be uncollectible. In  
11 those cases, the County Clerk and the County Collector shall  
12 enter upon the tax records in their respective offices where  
13 those taxes appear the word "Uncollectible", and shall adjust  
14 the books and records of their respective offices as provided  
15 in this Code. In cases where any installments of special  
16 assessments or special taxes levied on real property have  
17 been delinquent for a period of 30 years, the installments  
18 shall be presumed to be uncollectible. In those cases, the  
19 Collector of the municipality which levied the special  
20 assessment or special tax and the County Clerk and the County  
21 Collector shall enter upon the tax records in their  
22 respective offices where those assessments or taxes appear  
23 the word "Uncollectible" and shall adjust the books and  
24 records of their respective offices. When taxes have been  
25 designated "uncollectible" under this Section, the  
26 municipality may use any money it holds for payment of the  
27 special assessments or special taxes for improvements similar  
28 to the projects for which the moneys were collected, and for  
29 the purchase of real or personal property, in connection with  
30 those improvements.

31 (Source: P.A. 80-615; 88-455.)

1 (35 ILCS 200/20-190)

2 Sec. 20-190. Statute of limitation for collection of  
3 delinquent real estate taxes and special assessments.

4 (a) If a taxpayer owes arrearages of taxes for a reason  
5 other than administrative error, actions for the collection  
6 of any delinquent general tax, or the enforcement or  
7 foreclosure of the tax lien shall be commenced within 20 30  
8 years after the tax became delinquent, and not thereafter.  
9 After 20 30 years the tax lien shall be discharged and  
10 released.

11 Actions for the collection of any delinquent installments  
12 of special assessments or special taxes, or the enforcement  
13 or foreclosure of the special assessment lien shall be  
14 commenced within 30 years after the installments became  
15 delinquent. After 30 years the lien for the installments  
16 shall be discharged and released.

17 (b) If a taxpayer owes arrearages of taxes due to an  
18 administrative error, the county may not bill, collect, claim  
19 a lien for, or sell the arrearages of taxes for tax years  
20 earlier than the 2 most recent tax years, including the  
21 current tax year.

22 (c) For purposes of this Section, "administrative error"  
23 includes but is not limited to failure to include an  
24 extension for a taxing district on the tax bill, an error in  
25 the calculations of tax rates or extensions or any other  
26 mathematical error by the county clerk, or a defective coding  
27 by the county, but does not include a failure by the county  
28 to send a tax bill to the taxpayer, the failure by the  
29 taxpayer to notify the assessor of a change in the tax-exempt  
30 status of property, or any error concerning the assessment of  
31 the property.

32 (Source: P.A. 88-455; 89-617, eff. 9-1-96.)

33 Section 99. Effective date. This Act takes effect

1 January 1, 2002.