

AN ACT concerning taxes.

Be it enacted by the People of the State of Illinois,
represented in the General Assembly:

Section 5. The Property Tax Code is amended by changing
Section 22-35 as follows:

(35 ILCS 200/22-35)

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

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

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