

AN ACT concerning revenue.

**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 Sections 21-95 and 21-100 as follows:

(35 ILCS 200/21-95)

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

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

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

(35 ILCS 200/21-100)

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

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

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liens for the taxes are extinguished."

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

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