

# SB1264



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

SB1264

Introduced 2/9/2007, by Sen. Mike Jacobs

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/22-35

Amends the Property Tax Code. In provisions concerning the issuance of tax deeds, provides that a sale in error is not allowed for a failure to reimburse a municipality for its lien on the property if that municipal interest giving rise to the lien came into existence and was properly recorded at least one month prior to the purchase of the taxes. Effective immediately.

LRB095 04774 BDD 24833 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT 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 22-35 as follows:

6 (35 ILCS 200/22-35)

7 Sec. 22-35. Reimbursement of municipality before issuance  
8 of tax deed.

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

1 claim under this Section in a tax deed proceeding.

2 (b) A sale in error provided under this Section is not  
3 allowed if the municipal interest described in subsection (a)  
4 came in to existence and was properly recorded at least one  
5 month prior to the purchase of the taxes.

6 (Source: P.A. 93-490, eff. 8-8-03.)

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