

**SB3003**



**98TH GENERAL ASSEMBLY**

**State of Illinois**

**2013 and 2014**

**SB3003**

Introduced 2/7/2014, by Sen. Jacqueline Y. Collins

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/22-35

Amends the Property Tax Code. Requires purchasers of tax delinquent property to reimburse holders of certain notes and receiver's certificates issued under the Illinois Municipal Code before a tax deed may be issued. Provides that, in lieu of reimbursement, the tax sale may be set aside as a sale in error. Effective immediately.

LRB098 16107 HLH 51163 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 22-35 as follows:

6 (35 ILCS 200/22-35)

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

1       An order for the issuance of a tax deed under this Code  
2       shall not be entered affecting the title to or interest in any  
3       property in which a holder of a note or receiver's certificate  
4       issued against the property pursuant to Section 11-31-2 of the  
5       Illinois Municipal Code, and duly recorded and transferred by  
6       the receiver after its initial issuance as provided in that  
7       Section, has an interest under the note or receiver's  
8       certificate until the purchaser or assignee makes  
9       reimbursement to the holder of the note or receiver's  
10       certificate in the face amount of the note or certificate plus  
11       any accrued interest thereupon. However, in lieu of  
12       reimbursement, the purchaser or his or her assignee may make  
13       application for and the court shall order that the tax purchase  
14       be set aside as a sale in error.

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

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