

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 21-95 as follows:

6 (35 ILCS 200/21-95)

7 Sec. 21-95. Tax abatement after acquisition by a
8 governmental unit. When any county, municipality, school
9 district, forest preserve district, conservation district, or
10 park district acquires property through the foreclosure of a
11 lien, through a judicial deed, through the foreclosure of
12 receivership certificate lien, or by acceptance of a deed of
13 conveyance in lieu of foreclosing any lien against the
14 property, or when a government unit acquires property under the
15 Abandoned Housing Rehabilitation Act, or when any county or
16 other taxing district acquires a deed for property under
17 Section 21-90 or Sections 21-145 and 21-260, or when any
18 county, municipality, school district, forest preserve
19 district, conservation district, or park district acquires
20 title to property that was to be transferred to that county,
21 municipality, school district, forest preserve district,
22 conservation district, or park district under the terms of an
23 annexation agreement, development agreement, donation

1 agreement, plat of subdivision, or zoning ordinance by an
2 entity that has been dissolved or is being dissolved or has
3 been in bankruptcy proceedings or is in bankruptcy proceedings,
4 all due or unpaid property taxes and existing liens for unpaid
5 property taxes imposed or pending under any law or ordinance of
6 this State or any of its political subdivisions shall become
7 null and void.

8 (Source: P.A. 96-1142, eff. 7-21-10.)