

# SB3642



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3642

Introduced 2/5/2026, by Sen. Mike Porfirio

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-95  
35 ILCS 200/21-100

Amends the Property Tax Code. Provides that provisions concerning the abatement of property taxes pending or imposed upon property acquired by a governmental unit also apply to property acquired by a township.

LRB104 15705 HLH 28887 b

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 Sections 21-95 and 21-100 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, township,  
9 school district, forest preserve district, or park district  
10 acquires property through the foreclosure of a lien, through a  
11 judicial deed, through the foreclosure of receivership  
12 certificate lien, or by acceptance of a deed of conveyance in  
13 lieu of foreclosing any lien against the property, or when a  
14 government unit acquires property under the Abandoned Housing  
15 Rehabilitation Act or a blight reduction or abandoned property  
16 program administered by the Illinois Housing Development  
17 Authority, or when any county or other taxing district  
18 acquires a deed for property under Section 21-90 or Sections  
19 21-145 and 21-260, or when any county, municipality, township,  
20 school district, forest preserve district, or park district  
21 acquires title to property that was to be transferred to that  
22 county, municipality, township, school district, forest  
23 preserve district, or park district under the terms of an

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

9 (Source: P.A. 100-314, eff. 8-24-17; 100-445, eff. 1-1-18;  
10 100-863, eff. 8-14-18.)

11 (35 ILCS 200/21-100)

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

21 Upon receipt of the notice, the county collector and  
22 county clerk shall void the current and all prior unpaid taxes  
23 on the records in their respective offices by entering the  
24 following statement upon their records for the property:

25 "Acquired by ... (name of governmental unit ~~county,~~

1 ~~municipality, school district, or park district~~ acquiring the  
2 property under Section 21-95). Taxes due and unpaid on this  
3 property ... (give legal description or property index number  
4 and address of the property) ... are waived and null and void  
5 under Section 21-100 of the Property Tax Code. The tax bills of  
6 this property are hereby voided and liens for the taxes are  
7 extinguished."

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