

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 15-5, 16-70, 16-130, 22-5, and 22-25 as follows:

6 (35 ILCS 200/15-5)

7 Sec. 15-5. Creation of exemptions.

8 (a) Any person wishing to claim an exemption for the first
9 time, other than those entities applying under subsection (b)
10 or persons claiming a homestead exemption under Sections
11 15-165 through 15-180, shall file an application with the
12 county board of review or board of appeals, following the
13 procedures of Section 16-70 or 16-130. In addition, in
14 counties with a population of 3,000,000 or more, the board of
15 review shall transmit to the county assessor's office, within
16 14 days of receipt, a copy of any application that requests
17 exempt status under Section 15-40.

18 (b) Notwithstanding any provision to the contrary, all
19 properties owned by the entities listed in this subsection and
20 held for future development are exempt from property taxes.
21 Persons applying for an exemption under this subsection are
22 not required to follow the procedures set forth in Section
23 16-70 or 16-130. To claim an exemption under this subsection,

1 the entities listed below must submit the following
2 documentation to the county board of review: (i) a recorded
3 deed vesting title in the entity and identifying the legal
4 description and property index number for the exempt property;
5 and (ii) an affidavit of use signed by an authorized signor or
6 agent for the entity attesting that the property is being held
7 for future development. Once the board of review confirms that
8 it has received true and accurate copies of the documentation
9 identified in this subsection, the exemption is granted
10 without further review from the Department. If an exemption is
11 approved, the board of review shall direct the county assessor
12 to correct the assessment to reflect the exemption. The
13 decision of the board of review is a final administrative
14 decision subject to review under the Administrative Review
15 Law. The exemption approval process set forth in this
16 subsection shall apply to property owned by any of the
17 following entities and held for future development:

18 (1) County of Cook d/b/a Cook County Land Bank
19 Authority;

20 (2) South Suburban Land Bank and Development
21 Authority; or

22 (3) Northern Illinois Land Bank Authority.

23 (Source: P.A. 92-333, eff. 8-10-01.)

24 (35 ILCS 200/16-70)

25 Sec. 16-70. Determination of exemptions. The board of

1 review shall hear and determine the application of any person
2 who is assessed on property claimed to be exempt from
3 taxation. However, the decision of the board shall not be
4 final, except as to homestead exemptions and exemptions
5 provided under subsection (b) of Section 15-5. With the
6 exception of homestead exemptions and exemptions provided
7 under subsection (b) of Section 15-5, upon ~~Upon~~ filing of any
8 application for an ~~a non-homestead~~ exemption which would
9 reduce the assessed valuation of any property by more than
10 \$100,000, the owner shall deliver, in person or by mail, a copy
11 of the application to any municipality, school district,
12 community college district, and fire protection district in
13 which the property is situated. Failure of a municipality,
14 school district, community college district, or fire
15 protection district to receive the notice shall not invalidate
16 any exemption. The board shall give the municipalities, school
17 districts, community college districts, fire protection
18 districts, and the taxpayer an opportunity to be heard. The
19 clerk of the board in all cases other than homestead
20 exemptions, under the direction of the board, shall make out
21 and forward to the Department, a full and complete statement
22 of all the facts in the case. The Department shall determine
23 whether the property is legally liable to taxation. It shall
24 notify the board of review of its decision, and the board shall
25 correct the assessment if necessary. The decision of the
26 Department is subject to review under Sections 8-35 and 8-40.

1 The extension of taxes on any assessment shall not be delayed
2 by any proceedings under this Section, and, if the Department
3 rules that the property is exempt, any taxes extended upon the
4 unauthorized assessment shall be abated or, if paid, shall be
5 refunded.

6 (Source: P.A. 94-1031, eff. 1-1-07.)

7 (35 ILCS 200/16-130)

8 Sec. 16-130. Exemption procedures; board of appeals; board
9 of review. Whenever the board of appeals (until the first
10 Monday in December 1998 and the board of review beginning the
11 first Monday in December 1998 and thereafter) in any county
12 with 3,000,000 or more inhabitants determines that any
13 property is or is not exempt from taxation, the decision of the
14 board shall not be final, except as to homestead exemptions
15 and exemptions provided under subsection (b) of Section 15-5.
16 With the exception of homestead exemptions and exemptions
17 provided under subsection (b) of Section 15-5, upon ~~Upon~~
18 filing of any application for an exemption which would, if
19 approved, reduce the assessed valuation of any property by
20 more than \$100,000, other than a homestead exemption, the
21 owner shall give timely notice of the application by mailing a
22 copy of it to any municipality, fire protection district,
23 school district, and community college district in which such
24 property is situated. Failure of a municipality, fire
25 protection district, school district, or community college

1 district to receive the notice shall not invalidate any
2 exemption. The board shall give the municipalities, fire
3 protection districts, school districts, and community college
4 districts and the taxpayer an opportunity to be heard. In all
5 exemption cases other than homestead exemptions, the secretary
6 of the board shall comply with the provisions of Section 5-15.
7 The Department shall then determine whether the property is or
8 is not legally liable to taxation. It shall notify the board of
9 its decision and the board shall correct the assessment
10 accordingly, if necessary. The decision of the Department is
11 subject to review under Sections 8-35 and 8-40. The extension
12 of taxes on any assessment shall not be delayed by any
13 proceedings under this paragraph, and, in case the property is
14 determined to be exempt, any taxes extended upon the
15 unauthorized assessment shall be abated or, if already paid,
16 shall be refunded.

17 (Source: P.A. 98-937, eff. 8-15-14.)

18 (35 ILCS 200/22-5)

19 Sec. 22-5. Notice of sale and redemption rights. In order
20 to be entitled to a tax deed, within 4 months and 15 days after
21 any sale held under this Code, the purchaser or his or her
22 assignee shall deliver to the county clerk a notice to be given
23 to the party in whose name the taxes are last assessed as shown
24 by the most recent tax collector's warrant books, in at least
25 10 point type in the following form completely filled in:

1 TAKE NOTICE

2 County of.....

3 Date Premises Sold

4 Certificate No.....

5 Sold for General Taxes of (year)

6 Sold for Special Assessment of (Municipality)

7 and special assessment number.....

8 Warrant No. Inst. No.

9 THIS PROPERTY HAS BEEN SOLD FOR

10 DELINQUENT TAXES

11 Property located at.....

12 Legal Description or Property Index No.

13

14

15 This notice is to advise you that the above property has
16 been sold for delinquent taxes and that the period of
17 redemption from the sale will expire on

18 This notice is also to advise you that a petition will be
19 filed for a tax deed which will transfer title and the right to
20 possession of this property if redemption is not made on or
21 before

22 At the date of this notice the total amount which you must
23 pay in order to redeem the above property is.....

24 YOU ARE URGED TO REDEEM IMMEDIATELY TO

25 PREVENT LOSS OF PROPERTY

26 Redemption can be made at any time on or before by

1 applying to the County Clerk of County, Illinois at the
2 Office of the County Clerk in, Illinois.

3 The above amount is subject to increase at 6 month
4 intervals from the date of sale. Check with the county clerk as
5 to the exact amount you owe before redeeming. Payment must be
6 made by certified check, cashier's check, money order, or in
7 cash.

8 For further information contact the County Clerk

9 ADDRESS:.....

10 TELEPHONE:.....

11

12 Purchaser or Assignee

13 Dated (insert date).

14 Within 10 days after receipt of said notice, the county
15 clerk shall mail to the addresses supplied by the purchaser or
16 assignee, by registered or certified mail, copies of said
17 notice to the party in whose name the taxes are last assessed
18 as shown by the most recent tax collector's warrant books.
19 With the exception of a county or taxing district acquiring
20 certificates pursuant to Section 21-90 and 21-260, all
21 purchasers ~~The purchaser~~ or assignees ~~assignee~~ shall pay to
22 the clerk postage plus the sum of \$10. The clerk shall write or
23 stamp the date of receiving the notices upon the copies of the
24 notices, and retain one copy.

1 The changes to this Section made by this amendatory Act of
2 the 97th General Assembly apply only to tax sales that occur on
3 or after the effective date of this amendatory Act of the 97th
4 General Assembly.

5 (Source: P.A. 97-557, eff. 7-1-12.)

6 (35 ILCS 200/22-25)

7 Sec. 22-25. Mailed notice. In addition to the notice
8 required to be served not less than one month ~~3 months~~ nor more
9 than 6 months prior to the expiration of the period of
10 redemption, the purchaser or his or her assignee shall prepare
11 and deliver to the clerk of the Circuit Court of the county in
12 which the property is located, the notice provided for in this
13 Section, together with the statutory costs for mailing the
14 notice by certified mail, return receipt requested, as
15 provided in subsection (e) of Section 21-260. The form of
16 notice to be mailed by the clerk shall be identical in form to
17 that provided by Section 22-10 for service upon owners
18 residing upon the property sold, except that it shall bear the
19 signature of the clerk instead of the name of the purchaser or
20 assignee and shall designate the parties to whom it is to be
21 mailed. The clerk may furnish the form. The clerk shall
22 promptly mail the notices delivered to him or her by certified
23 mail, return receipt requested. The certificate of the clerk
24 that he or she has mailed the notices, together with the return
25 receipts, shall be filed in and made a part of the court

1 record. The notices shall be mailed to the owners of the
2 property at their last known addresses, and to those persons
3 who are entitled to service of notice as occupants.

4 The changes to this Section made by this amendatory Act of
5 the 97th General Assembly shall be construed as being
6 declaratory of existing law and not as a new enactment.

7 (Source: P.A. 102-528, eff. 1-1-22.)

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