

1 AN ACT concerning taxes.

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 20-180 and 20-190 as follows:

6 (35 ILCS 200/20-180)

7 Sec. 20-180. Uncollectible delinquent real estate taxes
8 and special assessments. In cases where general taxes levied
9 on real property have been delinquent for a period of 20 30
10 years, the taxes shall be presumed to be uncollectible. In
11 those cases, the County Clerk and the County Collector shall
12 enter upon the tax records in their respective offices where
13 those taxes appear the word "Uncollectible", and shall adjust
14 the books and records of their respective offices as provided
15 in this Code. In cases where any installments of special
16 assessments or special taxes levied on real property have
17 been delinquent for a period of 30 years, the installments
18 shall be presumed to be uncollectible. In those cases, the
19 Collector of the municipality which levied the special
20 assessment or special tax and the County Clerk and the County
21 Collector shall enter upon the tax records in their
22 respective offices where those assessments or taxes appear
23 the word "Uncollectible" and shall adjust the books and
24 records of their respective offices. When taxes have been
25 designated "uncollectible" under this Section, the
26 municipality may use any money it holds for payment of the
27 special assessments or special taxes for improvements similar
28 to the projects for which the moneys were collected, and for
29 the purchase of real or personal property, in connection with
30 those improvements.

31 (Source: P.A. 80-615; 88-455.)

1 (35 ILCS 200/20-190)

2 Sec. 20-190. Statute of limitation for collection of
3 delinquent real estate taxes and special assessments.

4 (a) If a taxpayer owes arrearages of taxes for a reason
5 other than administrative error, actions for the collection
6 of any delinquent general tax, or the enforcement or
7 foreclosure of the tax lien shall be commenced within 20 30
8 years after the tax became delinquent, and not thereafter.
9 After 20 30 years the tax lien shall be discharged and
10 released.

11 Actions for the collection of any delinquent installments
12 of special assessments or special taxes, or the enforcement
13 or foreclosure of the special assessment lien shall be
14 commenced within 30 years after the installments became
15 delinquent. After 30 years the lien for the installments
16 shall be discharged and released.

17 (b) If a taxpayer owes arrearages of taxes due to an
18 administrative error, the county may not bill, collect, claim
19 a lien for, or sell the arrearages of taxes for tax years
20 earlier than the 2 most recent tax years, including the
21 current tax year.

22 (c) For purposes of this Section, "administrative error"
23 includes but is not limited to failure to include an
24 extension for a taxing district on the tax bill, an error in
25 the calculations of tax rates or extensions or any other
26 mathematical error by the county clerk, or a defective coding
27 by the county, but does not include a failure by the county
28 to send a tax bill to the taxpayer, the failure by the
29 taxpayer to notify the assessor of a change in the tax-exempt
30 status of property, or any error concerning the assessment of
31 the property.

32 (Source: P.A. 88-455; 89-617, eff. 9-1-96.)

33 Section 99. Effective date. This Act takes effect

1 January 1, 2002.