

## Removal of Municipally-Owned Properties from Annual Tax Sale

Properties whose 2017 property taxes (payable in 2018) are delinquent and subject to the upcoming Annual Tax Sale. Municipally-owned properties are not automatically removed from the Annual Tax Sale. Such properties will not be removed unless the Cook County Treasurer's Office receives the documentation described below **by February 15, 2019**:

- a. A deed showing municipal or other governmental ownership of the property;
- b. Documentation from the Illinois Department of Revenue granting the property exempt status; or
- c. Court documentation indicating that the 2017 (payable in 2018) taxes on the property are void.

If you do not have documentation proving that a property is municipally-owned or otherwise exempt from taxation for tax year 2017 (payable in 2018), then you may instead:

- d. Complete the attached affidavit and forward a notarized copy to the Cook County Treasurer's Office; or
- e. Send a letter on official letterhead requesting that the property be removed from the Annual Tax Sale and explaining why it should be removed.

Finally, to prevent municipally-owned properties from being offered at future tax sales:

1. Confirm that your municipality timely filed an exemption application with the Illinois Department of Revenue; and
2. Confirm that you filed the required annual affidavit with the Cook County Assessor; and
2. Provide the Cook County Treasurer's Office with a copy of all documentation indicating the property's exempt status.

All documentation should be mailed to:

Cook County Treasurer's Office  
Tax Sale Department  
118 N. Clark St., Rm. 112  
Chicago, IL 60602

If you have any questions, please email the Tax Sale Department at [localgovoutreach@cookcountytreasurer.com](mailto:localgovoutreach@cookcountytreasurer.com).

State of Illinois )

) SS.

Cook County )

**SAMPLE AFFIDAVIT OF MUNICIPAL OWNERSHIP**

I, \_\_\_\_\_, Attorney or duly authorized officer of **[Governmental Entity]**, under oath or affirmation state as follows:

1. I am responsible for maintaining the real estate for the **[Governmental Entity]**.
2. I have reviewed the delinquency list of Property Index Numbers (“PINs”) that are to be offered for sale at the Annual Tax Sale that will be conducted in 2019 so as to ascertain whether the Cook County Treasurer has listed any PINs that are owned by **[Governmental Entity]**.
3. A list of \_\_\_\_\_ PINs owned by **[Governmental Entity]** is attached as Exhibit “A” to this Affidavit. As Attorney or duly authorized officer of **[Governmental Entity]**, I hereby request that the PINs listed in Exhibit A be removed from the Treasurer’s Annual Tax Sale that will be conducted in 2019 on the grounds that they are tax-exempt for Tax Year 2017, the year subject to sale.

\_\_\_\_\_  
Subscribed and sworn to by  
\_\_\_\_\_ before me  
this \_\_\_ day of \_\_\_\_\_, 201\_

\_\_\_\_\_  
NOTARY PUBLIC

**Please use your agency letterhead and feel free to modify the affidavit according to your particular circumstances.**