



Rep. Robert W. Pritchard

Filed: 3/7/2018

10000HB4914ham001

LRB100 20629 HLH 37043 a

1 AMENDMENT TO HOUSE BILL 4914

2 AMENDMENT NO. _____. Amend House Bill 4914 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 15-35 as follows:

6 (35 ILCS 200/15-35)

7 Sec. 15-35. Schools. All property donated by the United
8 States for school purposes, and all property of schools, not
9 sold or leased or otherwise used with a view to profit, is
10 exempt, whether owned by a resident or non-resident of this
11 State or by a corporation incorporated in any state of the
12 United States. Also exempt is:

13 (a) property of schools which is leased to a
14 municipality to be used for municipal purposes on a
15 not-for-profit basis;

16 (b) property of schools on which the schools are

1 located and any other property of schools used by the
2 schools exclusively for school purposes, including, but
3 not limited to: (1) ~~7~~ student residence halls, dormitories
4 and other housing facilities for students and their spouses
5 and children; (2) ~~7~~ staff housing facilities; (3) ~~7~~ and
6 school-owned and operated dormitory or residence halls
7 occupied in whole or in part by students who belong to
8 fraternities, sororities, or other campus organizations;
9 and (4) dormitories, residence halls, and other housing
10 facilities, whether owned by the school or not, that meet
11 the following criteria:

12 (A) the dormitory, residence hall, or other
13 housing facility is approved by the school;

14 (B) the dormitory, residence hall, or other
15 housing facility is owned and operated by a nonprofit
16 organization; and

17 (C) the dormitory, residence hall, or other
18 housing facility is occupied in whole or in part as
19 living quarters by students who belong to
20 fraternities, sororities, or other campus
21 organizations.

22 (c) property donated, granted, received or used for
23 public school, college, theological seminary, university,
24 or other educational purposes, whether held in trust or
25 absolutely;

26 (d) in counties with more than 200,000 inhabitants

1 which classify property, property (including interests in
2 land and other facilities) on or adjacent to (even if
3 separated by a public street, alley, sidewalk, parkway or
4 other public way) the grounds of a school, if that property
5 is used by an academic, research or professional society,
6 institute, association or organization which serves the
7 advancement of learning in a field or fields of study
8 taught by the school and which property is not used with a
9 view to profit;

10 (e) property owned by a school district. The exemption
11 under this subsection is not affected by any transaction in
12 which, for the purpose of obtaining financing, the school
13 district, directly or indirectly, leases or otherwise
14 transfers the property to another for which or whom
15 property is not exempt and immediately after the lease or
16 transfer enters into a leaseback or other agreement that
17 directly or indirectly gives the school district a right to
18 use, control, and possess the property. In the case of a
19 conveyance of the property, the school district must retain
20 an option to purchase the property at a future date or,
21 within the limitations period for reverters, the property
22 must revert back to the school district.

23 (1) If the property has been conveyed as described
24 in this subsection, the property is no longer exempt
25 under this Section as of the date when:

26 (A) the right of the school district to use,

1 control, and possess the property is terminated;

2 (B) the school district no longer has an option
3 to purchase or otherwise acquire the property; and

4 (C) there is no provision for a reverter of the
5 property to the school district within the
6 limitations period for reverters.

7 (2) Pursuant to Sections 15-15 and 15-20 of this
8 Code, the school district shall notify the chief county
9 assessment officer of any transaction under this
10 subsection. The chief county assessment officer shall
11 determine initial and continuing compliance with the
12 requirements of this subsection for tax exemption.
13 Failure to notify the chief county assessment officer
14 of a transaction under this subsection or to otherwise
15 comply with the requirements of Sections 15-15 and
16 15-20 of this Code shall, in the discretion of the
17 chief county assessment officer, constitute cause to
18 terminate the exemption, notwithstanding any other
19 provision of this Code.

20 (3) No provision of this subsection shall be
21 construed to affect the obligation of the school
22 district to which an exemption certificate has been
23 issued under this Section from its obligation under
24 Section 15-10 of this Code to file an annual
25 certificate of status or to notify the chief county
26 assessment officer of transfers of interest or other

1 changes in the status of the property as required by
2 this Code.

3 (4) The changes made by this amendatory Act of the
4 91st General Assembly are declarative of existing law
5 and shall not be construed as a new enactment; and

6 (f) in counties with more than 200,000 inhabitants
7 which classify property, property of a corporation, which
8 is an exempt entity under paragraph (3) of Section 501(c)
9 of the Internal Revenue Code or its successor law, used by
10 the corporation for the following purposes: (1) conducting
11 continuing education for professional development of
12 personnel in energy-related industries; (2) maintaining a
13 library of energy technology information available to
14 students and the public free of charge; and (3) conducting
15 research in energy and environment, which research results
16 could be ultimately accessible to persons involved in
17 education.

18 (Source: P.A. 91-513, eff. 8-13-99; 91-578, eff. 8-14-99;
19 92-16, eff. 6-28-01.)

20 Section 99. Effective date. This Act takes effect upon
21 becoming law."