



Sen. Chuck Weaver

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10100SB1042sam001

LRB101 06579 HLH 58676 a

1 AMENDMENT TO SENATE BILL 1042

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1042 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 18-180 as follows:

6 (35 ILCS 200/18-180)

7 Sec. 18-180. Abatement; urban decay.

8 (a) Except as provided below, a home rule municipality upon  
9 adoption of an ordinance by majority vote of its governing  
10 authority, may order the county clerk to abate, for a period  
11 not to exceed 10 years, any percentage of the taxes levied by  
12 the municipality and any other taxing district on each parcel  
13 of property located in an area of urban decay within the  
14 corporate limits of the municipality and upon which a newly  
15 constructed or newly remodeled single-family or duplex  
16 residential dwelling unit is located, except that the total

1 abatement for any levy year shall not be in an amount in excess  
2 of 2% of the taxes extended by all taxing districts on all  
3 parcels located within the township that contain residential  
4 dwelling units of 6 units or less. In the case of a newly  
5 remodeled single-family or duplex residential dwelling unit,  
6 the amount of the abatement may not exceed the amount of  
7 property taxes attributable to the improvements. An abatement  
8 adopted under this Section shall be extended to all subsequent  
9 owners of an eligible property during the abatement period. The  
10 ordinance shall provide that the same percentage abatement of  
11 taxes shall apply to all eligible property subject to the  
12 abatement ordinance, except that any abatement granted for any  
13 parcel that is within a redevelopment area created under  
14 Division 74.4 of Article 11 of the Illinois Municipal Code at  
15 the time the ordinance is adopted shall not exceed the amount  
16 of taxes allocable to taxing districts. No abatement adopted  
17 under this Section shall apply to a parcel of property if the  
18 owner does not live in the single-family or one of the duplex  
19 residential units. Before final adoption of an abatement  
20 ordinance under this Section, the governing authority of the  
21 home rule municipality shall notify by mail each affected  
22 taxing district of the pending ordinance. This Section does not  
23 apply to property annexed by a municipality after January 1,  
24 1989.

25 (b) The governing authority of each affected taxing  
26 district shall within 10 days appoint one member to serve on an

1 Abatement Review Board to review the terms and conditions of  
2 the proposed abatement ordinance. The Board shall be convened  
3 by the mayor or village president of the municipality  
4 considering the abatement ordinance. The ordinance shall not be  
5 adopted less than 45 days after the Board is convened. Failure  
6 to appoint a member to the Board does not affect work of the  
7 Board. The Board shall report the findings and conclusions to  
8 the governing authority of the municipality not later than 30  
9 days after it is convened.

10 (c) Any abatement granted under this Section shall be  
11 reduced in 20% increments annually during the last 4 years of  
12 the abatement period for the property.

13 (d) For purposes of this Section:

14 (1) "Area of urban decay" means an area demonstrating  
15 conditions of a "blighted area" or "conservation area" as  
16 defined by Section 11-74.4-3 of the Illinois Municipal  
17 Code, notwithstanding the minimum acreage requirement  
18 contained in the definition of a "redevelopment project  
19 area" under that Section. Qualifying factors of blight or  
20 conservation shall be defined as those present within the  
21 year prior to adoption of the ordinance designating the  
22 area of urban decay.

23 (2) "Duplex" means a 2 family residence that is not  
24 more than 2 stories plus a basement in height and is  
25 located on a single parcel of property.

26 (3) "Newly constructed" means constructed and ready

1           for occupancy not earlier than one year before the date the  
2           municipality first orders the abatement for the parcel  
3           under this Section.

4           (4) "Newly remodeled" means that the property contains  
5           improvements that were completed not earlier than one year  
6           before the date the municipality first orders the abatement  
7           for the parcel under this Section.

8           (Source: P.A. 87-1189; 88-455.)".