

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 18-165, 21-90, and 22-35 as follows:

6 (35 ILCS 200/18-165)

7 Sec. 18-165. Abatement of taxes.

8 (a) Any taxing district, upon a majority vote of its  
9 governing authority, may, after the determination of the  
10 assessed valuation of its property, order the clerk of that  
11 county to abate any portion of its taxes on the following types  
12 of property:

13 (1) Commercial and industrial.

14 (A) The property of any commercial or industrial  
15 firm, including but not limited to the property of (i)  
16 any firm that is used for collecting, separating,  
17 storing, or processing recyclable materials, locating  
18 within the taxing district during the immediately  
19 preceding year from another state, territory, or  
20 country, or having been newly created within this State  
21 during the immediately preceding year, or expanding an  
22 existing facility, or (ii) any firm that is used for  
23 the generation and transmission of electricity

1           locating within the taxing district during the  
2           immediately preceding year or expanding its presence  
3           within the taxing district during the immediately  
4           preceding year by construction of a new electric  
5           generating facility that uses natural gas as its fuel,  
6           or any firm that is used for production operations at a  
7           new, expanded, or reopened coal mine within the taxing  
8           district, that has been certified as a High Impact  
9           Business by the Illinois Department of Commerce and  
10          Economic Opportunity. The property of any firm used for  
11          the generation and transmission of electricity shall  
12          include all property of the firm used for transmission  
13          facilities as defined in Section 5.5 of the Illinois  
14          Enterprise Zone Act. The abatement shall not exceed a  
15          period of 10 years and the aggregate amount of abated  
16          taxes for all taxing districts combined shall not  
17          exceed \$4,000,000.

18                 (A-5) Any property in the taxing district of a new  
19          electric generating facility, as defined in Section  
20          605-332 of the Department of Commerce and Economic  
21          Opportunity Law of the Civil Administrative Code of  
22          Illinois. The abatement shall not exceed a period of 10  
23          years. The abatement shall be subject to the following  
24          limitations:

25                         (i) if the equalized assessed valuation of the  
26          new electric generating facility is equal to or

1 greater than \$25,000,000 but less than  
2 \$50,000,000, then the abatement may not exceed (i)  
3 over the entire term of the abatement, 5% of the  
4 taxing district's aggregate taxes from the new  
5 electric generating facility and (ii) in any one  
6 year of abatement, 20% of the taxing district's  
7 taxes from the new electric generating facility;

8 (ii) if the equalized assessed valuation of  
9 the new electric generating facility is equal to or  
10 greater than \$50,000,000 but less than  
11 \$75,000,000, then the abatement may not exceed (i)  
12 over the entire term of the abatement, 10% of the  
13 taxing district's aggregate taxes from the new  
14 electric generating facility and (ii) in any one  
15 year of abatement, 35% of the taxing district's  
16 taxes from the new electric generating facility;

17 (iii) if the equalized assessed valuation of  
18 the new electric generating facility is equal to or  
19 greater than \$75,000,000 but less than  
20 \$100,000,000, then the abatement may not exceed  
21 (i) over the entire term of the abatement, 20% of  
22 the taxing district's aggregate taxes from the new  
23 electric generating facility and (ii) in any one  
24 year of abatement, 50% of the taxing district's  
25 taxes from the new electric generating facility;

26 (iv) if the equalized assessed valuation of

1           the new electric generating facility is equal to or  
2           greater than \$100,000,000 but less than  
3           \$125,000,000, then the abatement may not exceed  
4           (i) over the entire term of the abatement, 30% of  
5           the taxing district's aggregate taxes from the new  
6           electric generating facility and (ii) in any one  
7           year of abatement, 60% of the taxing district's  
8           taxes from the new electric generating facility;

9           (v) if the equalized assessed valuation of the  
10          new electric generating facility is equal to or  
11          greater than \$125,000,000 but less than  
12          \$150,000,000, then the abatement may not exceed  
13          (i) over the entire term of the abatement, 40% of  
14          the taxing district's aggregate taxes from the new  
15          electric generating facility and (ii) in any one  
16          year of abatement, 60% of the taxing district's  
17          taxes from the new electric generating facility;

18          (vi) if the equalized assessed valuation of  
19          the new electric generating facility is equal to or  
20          greater than \$150,000,000, then the abatement may  
21          not exceed (i) over the entire term of the  
22          abatement, 50% of the taxing district's aggregate  
23          taxes from the new electric generating facility  
24          and (ii) in any one year of abatement, 60% of the  
25          taxing district's taxes from the new electric  
26          generating facility.

1           The abatement is not effective unless the owner of  
2           the new electric generating facility agrees to repay to  
3           the taxing district all amounts previously abated,  
4           together with interest computed at the rate and in the  
5           manner provided for delinquent taxes, in the event that  
6           the owner of the new electric generating facility  
7           closes the new electric generating facility before the  
8           expiration of the entire term of the abatement.

9           The authorization of taxing districts to abate  
10          taxes under this subdivision (a)(1)(A-5) expires on  
11          January 1, 2010.

12          (B) The property of any commercial or industrial  
13          development of at least (i) 500 acres or (ii) 225 acres  
14          in the case of a commercial or industrial development  
15          that applies for and is granted designation as a High  
16          Impact Business under paragraph (F) of item (3) of  
17          subsection (a) of Section 5.5 of the Illinois  
18          Enterprise Zone Act, having been created within the  
19          taxing district. The abatement shall not exceed a  
20          period of 20 years and the aggregate amount of abated  
21          taxes for all taxing districts combined shall not  
22          exceed \$12,000,000.

23          (C) The property of any commercial or industrial  
24          firm currently located in the taxing district that  
25          expands a facility or its number of employees. The  
26          abatement shall not exceed a period of 10 years and the

1           aggregate amount of abated taxes for all taxing  
2           districts combined shall not exceed \$4,000,000. The  
3           abatement period may be renewed at the option of the  
4           taxing districts.

5           (2) Horse racing. Any property in the taxing district  
6           which is used for the racing of horses and upon which  
7           capital improvements consisting of expansion, improvement  
8           or replacement of existing facilities have been made since  
9           July 1, 1987. The combined abatements for such property  
10          from all taxing districts in any county shall not exceed  
11          \$5,000,000 annually and shall not exceed a period of 10  
12          years.

13          (3) Auto racing. Any property designed exclusively for  
14          the racing of motor vehicles. Such abatement shall not  
15          exceed a period of 10 years.

16          (4) Academic or research institute. The property of any  
17          academic or research institute in the taxing district that  
18          (i) is an exempt organization under paragraph (3) of  
19          Section 501(c) of the Internal Revenue Code, (ii) operates  
20          for the benefit of the public by actually and exclusively  
21          performing scientific research and making the results of  
22          the research available to the interested public on a  
23          non-discriminatory basis, and (iii) employs more than 100  
24          employees. An abatement granted under this paragraph shall  
25          be for at least 15 years and the aggregate amount of abated  
26          taxes for all taxing districts combined shall not exceed

1           \$5,000,000.

2           (5) Housing for older persons. Any property in the  
3 taxing district that is devoted exclusively to affordable  
4 housing for older households. For purposes of this  
5 paragraph, "older households" means those households (i)  
6 living in housing provided under any State or federal  
7 program that the Department of Human Rights determines is  
8 specifically designed and operated to assist elderly  
9 persons and is solely occupied by persons 55 years of age  
10 or older and (ii) whose annual income does not exceed 80%  
11 of the area gross median income, adjusted for family size,  
12 as such gross income and median income are determined from  
13 time to time by the United States Department of Housing and  
14 Urban Development. The abatement shall not exceed a period  
15 of 15 years, and the aggregate amount of abated taxes for  
16 all taxing districts shall not exceed \$3,000,000.

17           (6) Historical society. For assessment years 1998  
18 through 2018, the property of an historical society  
19 qualifying as an exempt organization under Section  
20 501(c) (3) of the federal Internal Revenue Code.

21           (7) Recreational facilities. Any property in the  
22 taxing district (i) that is used for a municipal airport,  
23 (ii) that is subject to a leasehold assessment under  
24 Section 9-195 of this Code and (iii) which is sublet from a  
25 park district that is leasing the property from a  
26 municipality, but only if the property is used exclusively

1 for recreational facilities or for parking lots used  
2 exclusively for those facilities. The abatement shall not  
3 exceed a period of 10 years.

4 (8) Relocated corporate headquarters. If approval  
5 occurs within 5 years after the effective date of this  
6 amendatory Act of the 92nd General Assembly, any property  
7 or a portion of any property in a taxing district that is  
8 used by an eligible business for a corporate headquarters  
9 as defined in the Corporate Headquarters Relocation Act.  
10 Instead of an abatement under this paragraph (8), a taxing  
11 district may enter into an agreement with an eligible  
12 business to make annual payments to that eligible business  
13 in an amount not to exceed the property taxes paid directly  
14 or indirectly by that eligible business to the taxing  
15 district and any other taxing districts for premises  
16 occupied pursuant to a written lease and may make those  
17 payments without the need for an annual appropriation. No  
18 school district, however, may enter into an agreement with,  
19 or abate taxes for, an eligible business unless the  
20 municipality in which the corporate headquarters is  
21 located agrees to provide funding to the school district in  
22 an amount equal to the amount abated or paid by the school  
23 district as provided in this paragraph (8). Any abatement  
24 ordered or agreement entered into under this paragraph (8)  
25 may be effective for the entire term specified by the  
26 taxing district, except the term of the abatement or annual



1 payments may not exceed 20 years.

2 (9) United States Military Public/Private Residential  
3 Developments. Each building, structure, or other  
4 improvement designed, financed, constructed, renovated,  
5 managed, operated, or maintained after January 1, 2006  
6 under a "PPV Lease", as set forth under Division 14 of  
7 Article 10, and any such PPV Lease.

8 (10) Property located in a business corridor that  
9 qualifies for an abatement under Section 18-184.10.

10 (11) Under Section 11-15.4-25 of the Illinois  
11 Municipal Code, property located within an urban  
12 agricultural area that is used by a qualifying farmer for  
13 processing, growing, raising, or otherwise producing  
14 agricultural products.

15 (12) Residential property that qualifies for an  
16 abatement under any program adopted by the governing  
17 authority of the taxing district for the purpose of  
18 revitalizing or stabilizing neighborhoods.

19 (b) Upon a majority vote of its governing authority, any  
20 municipality may, after the determination of the assessed  
21 valuation of its property, order the county clerk to abate any  
22 portion of its taxes on any property that is located within the  
23 corporate limits of the municipality in accordance with Section  
24 8-3-18 of the Illinois Municipal Code.

25 (Source: P.A. 100-1133, eff. 1-1-19.)

1 (35 ILCS 200/21-90)

2 Sec. 21-90. Purchase and sale by county; distribution of  
3 proceeds. When any property is delinquent, or is forfeited for  
4 each of 2 or more years, and is offered for sale under any of  
5 the provisions of this Code, the County Board of the County in  
6 which the property is located, in its discretion, may bid, or,  
7 in the case of forfeited property, may apply to purchase it, in  
8 the name of the County as trustee for all taxing districts  
9 having an interest in the property's taxes or special  
10 assessments for the nonpayment of which the property is sold.  
11 The presiding officer of the county board, with the advice and  
12 consent of the Board, may appoint on its behalf some officer or  
13 person to attend such sales and bid or, in the case of  
14 forfeited property, to apply to the county clerk to purchase.  
15 The County shall apply on the bid or purchase the unpaid taxes  
16 and special assessments due upon the property. No cash need be  
17 paid. The County ~~may shall~~ take ~~all~~ steps necessary to acquire  
18 title to the property and may manage and operate the property,  
19 including providing for maintenance activities, mowing of  
20 grass or removal of nuisance greenery, removal of garbage,  
21 waste, debris, or other materials, or the demolition, repair,  
22 or remediation of unsafe structures. When a county, or other  
23 taxing district within the county, is a petitioner for a tax  
24 deed, no filing fee shall be required. When a county or other  
25 taxing district within the county is the petitioner for a tax  
26 deed, one petition may be filed including all parcels that are

1 tax delinquent within the county or taxing district, and any  
2 publication made under Section 22-20 of this Code may combine  
3 all such parcels within a single notice. The notice shall list  
4 the street or common address, if known, of the parcels for  
5 informational purposes. The county, as tax creditor and as  
6 trustee for other tax creditors, or other taxing district  
7 within the county, shall not be required to allege and prove  
8 that all taxes and special assessments which become due and  
9 payable after the sale to the county have been paid nor shall  
10 the county be required to pay the subsequently accruing taxes  
11 or special assessments at any time. The county board or its  
12 designee may prohibit the county collector from including the  
13 property in the tax sale of one or more subsequent years. The  
14 lien of taxes and special assessments which become due and  
15 payable after a sale to a county shall merge in the fee title  
16 of the county, or other taxing district within the county, on  
17 the issuance of a deed.

18 The County may sell or assign the property so acquired, or  
19 the certificate of purchase to it, to any party, including  
20 taxing districts. The proceeds of that sale or assignment, less  
21 all costs of the county incurred in the acquisition,  
22 maintenance, and sale, or assignment of the property, shall be  
23 retained by the county and dedicated to county or  
24 intergovernmental agency efforts to acquire, manage, and  
25 repurpose vacant properties, or distributed to the taxing  
26 districts in proportion to their respective interests therein.

1 Under Sections 21-110, 21-115, 21-120 and 21-405, a County  
2 may bid or purchase only in the absence of other bidders.

3 (Source: P.A. 88-455; 88-535; 89-412, eff. 11-17-95.)

4 (35 ILCS 200/22-35)

5 Sec. 22-35. Reimbursement of a county or municipality  
6 before issuance of tax deed. Except in any proceeding in which  
7 the tax purchaser is a county acting as a trustee for taxing  
8 districts as provided in Section 21-90, an order for the  
9 issuance of a tax deed under this Code shall not be entered  
10 affecting the title to or interest in any property in which a  
11 county, city, village or incorporated town has an interest  
12 under the police and welfare power by advancements made from  
13 public funds, until the purchaser or assignee makes  
14 reimbursement to the county, city, village or incorporated town  
15 of the money so advanced or the county, city, village, or town  
16 waives its lien on the property for the money so advanced.  
17 However, in lieu of reimbursement or waiver, the purchaser or  
18 his or her assignee may make application for and the court  
19 shall order that the tax purchase be set aside as a sale in  
20 error. No petition for a sale in error may be brought under  
21 this Section unless the party seeking the sale in error has  
22 submitted a request in writing to the county, city, village, or  
23 town to waive the amounts owed to the county, city, village, or  
24 town. A court may not grant a sale in error for any property  
25 pursuant to this Section if the liens owed to a county, city,

1 village, or town have been released within 60 days of the  
2 purchaser's request under this Section. A filing or appearance  
3 fee shall not be required of a county, city, village or  
4 incorporated town seeking to enforce its claim under this  
5 Section in a tax deed proceeding.

6 (Source: P.A. 98-1162, eff. 6-1-15.)