

## 102ND GENERAL ASSEMBLY State of Illinois 2021 and 2022 HB0732

Introduced 2/8/2021, by Rep. Sam Yingling

## SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-184.15 new

Amends the Property Tax Code. Provides that the county clerk shall abate property taxes levied by a unit of local government on property that is included in a neighborhood association that maintains the roads or sidewalks serving the property. Provides that the amount of the abatement shall be equal to the amount of property taxes levied by the unit of local government on that property for the purpose of maintaining roads or sidewalks. Effective immediately.

LRB102 10053 HLH 15373 b

FISCAL NOTE ACT MAY APPLY

HOUSING AFFORDABILITY IMPACT NOTE ACT MAY APPLY

- 1 AN ACT concerning revenue.
- 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 adding
- 5 Section 18-184.15 as follows:
- 6 (35 ILCS 200/18-184.15 new)
- 7 Sec. 18-184.15. Road and sidewalk maintenance abatement.
- 8 Notwithstanding any other provision of law, beginning in levy
- 9 year 2021, the county clerk shall abate property taxes levied
- by a unit of local government on property that is included in a
- 11 neighborhood association that maintains the roads or sidewalks
- 12 serving the property. The amount of the abatement shall be
- 13 equal to the amount of property taxes levied by the unit of
- 14 local government on that property for the purpose of
- 15 <u>maintaining roads or sidewalks.</u>
- Section 99. Effective date. This Act takes effect upon
- 17 becoming law.