



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

HB2436

Introduced 2/19/2021, by Rep. Mark L. Walker

#### SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, for levy year 2022 and thereafter, the limiting rate shall include 50% of the value of new property (currently, 100% of the value of new property is excluded). Makes changes to the definition of "aggregate extension base". Amends the Tax Increment Allocation Redevelopment Act of the Illinois Municipal Code. Adds two factors to the determination of a "blighted area" for improved, industrial, commercial, and residential buildings or improvements related to poverty and unemployment. Removes or modifies various factors from the definitions of "blighted area" and "conservation area" for improved and vacant areas. Provides that a new redevelopment project shall have a completion date no later than December 31st of the 10th year after the ordinance was adopted (rather than the 23rd year) and may be extended to 15 years (rather than 35 years). Provides that the joint review board and municipality shall approve surplus funds and extensions of redevelopment project area completion dates. Provides that surplus funds shall be distributed annually within 90 days (currently, 180 days) after the close of a municipality's fiscal year. Provides that a new or modified redevelopment project area that overlaps with any existing redevelopment project area shall not be approved. Effective immediately, except that provisions amending the Illinois Municipal Code take effect on January 1, 2022.

LRB102 12690 HLH 18029 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 Section 18-185 as follows:

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5  
8 may be cited as the Property Tax Extension Limitation Law. As  
9 used in this Division 5:

10 "Consumer Price Index" means the Consumer Price Index for  
11 All Urban Consumers for all items published by the United  
12 States Department of Labor.

13 "Extension limitation" means (a) the lesser of 5% or the  
14 percentage increase in the Consumer Price Index during the  
15 12-month calendar year preceding the levy year or (b) the rate  
16 of increase approved by voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more  
18 inhabitants or a county contiguous to a county of 3,000,000 or  
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section  
21 1-150, except as otherwise provided in this Section. For the  
22 1991 through 1994 levy years only, "taxing district" includes  
23 only each non-home rule taxing district having the majority of

1 its 1990 equalized assessed value within any county or  
2 counties contiguous to a county with 3,000,000 or more  
3 inhabitants. Beginning with the 1995 levy year, "taxing  
4 district" includes only each non-home rule taxing district  
5 subject to this Law before the 1995 levy year and each non-home  
6 rule taxing district not subject to this Law before the 1995  
7 levy year having the majority of its 1994 equalized assessed  
8 value in an affected county or counties. Beginning with the  
9 levy year in which this Law becomes applicable to a taxing  
10 district as provided in Section 18-213, "taxing district" also  
11 includes those taxing districts made subject to this Law as  
12 provided in Section 18-213.

13 "Aggregate extension" for taxing districts to which this  
14 Law applied before the 1995 levy year means the annual  
15 corporate extension for the taxing district and those special  
16 purpose extensions that are made annually for the taxing  
17 district, excluding special purpose extensions: (a) made for  
18 the taxing district to pay interest or principal on general  
19 obligation bonds that were approved by referendum; (b) made  
20 for any taxing district to pay interest or principal on  
21 general obligation bonds issued before October 1, 1991; (c)  
22 made for any taxing district to pay interest or principal on  
23 bonds issued to refund or continue to refund those bonds  
24 issued before October 1, 1991; (d) made for any taxing  
25 district to pay interest or principal on bonds issued to  
26 refund or continue to refund bonds issued after October 1,

1 1991 that were approved by referendum; (e) made for any taxing  
2 district to pay interest or principal on revenue bonds issued  
3 before October 1, 1991 for payment of which a property tax levy  
4 or the full faith and credit of the unit of local government is  
5 pledged; however, a tax for the payment of interest or  
6 principal on those bonds shall be made only after the  
7 governing body of the unit of local government finds that all  
8 other sources for payment are insufficient to make those  
9 payments; (f) made for payments under a building commission  
10 lease when the lease payments are for the retirement of bonds  
11 issued by the commission before October 1, 1991, to pay for the  
12 building project; (g) made for payments due under installment  
13 contracts entered into before October 1, 1991; (h) made for  
14 payments of principal and interest on bonds issued under the  
15 Metropolitan Water Reclamation District Act to finance  
16 construction projects initiated before October 1, 1991; (i)  
17 made for payments of principal and interest on limited bonds,  
18 as defined in Section 3 of the Local Government Debt Reform  
19 Act, in an amount not to exceed the debt service extension base  
20 less the amount in items (b), (c), (e), and (h) of this  
21 definition for non-referendum obligations, except obligations  
22 initially issued pursuant to referendum; (j) made for payments  
23 of principal and interest on bonds issued under Section 15 of  
24 the Local Government Debt Reform Act; (k) made by a school  
25 district that participates in the Special Education District  
26 of Lake County, created by special education joint agreement

1 under Section 10-22.31 of the School Code, for payment of the  
2 school district's share of the amounts required to be  
3 contributed by the Special Education District of Lake County  
4 to the Illinois Municipal Retirement Fund under Article 7 of  
5 the Illinois Pension Code; the amount of any extension under  
6 this item (k) shall be certified by the school district to the  
7 county clerk; (l) made to fund expenses of providing joint  
8 recreational programs for persons with disabilities under  
9 Section 5-8 of the Park District Code or Section 11-95-14 of  
10 the Illinois Municipal Code; (m) made for temporary relocation  
11 loan repayment purposes pursuant to Sections 2-3.77 and  
12 17-2.2d of the School Code; (n) made for payment of principal  
13 and interest on any bonds issued under the authority of  
14 Section 17-2.2d of the School Code; (o) made for contributions  
15 to a firefighter's pension fund created under Article 4 of the  
16 Illinois Pension Code, to the extent of the amount certified  
17 under item (5) of Section 4-134 of the Illinois Pension Code;  
18 and (p) made for road purposes in the first year after a  
19 township assumes the rights, powers, duties, assets, property,  
20 liabilities, obligations, and responsibilities of a road  
21 district abolished under the provisions of Section 6-133 of  
22 the Illinois Highway Code.

23 "Aggregate extension" for the taxing districts to which  
24 this Law did not apply before the 1995 levy year (except taxing  
25 districts subject to this Law in accordance with Section  
26 18-213) means the annual corporate extension for the taxing

1 district and those special purpose extensions that are made  
2 annually for the taxing district, excluding special purpose  
3 extensions: (a) made for the taxing district to pay interest  
4 or principal on general obligation bonds that were approved by  
5 referendum; (b) made for any taxing district to pay interest  
6 or principal on general obligation bonds issued before March  
7 1, 1995; (c) made for any taxing district to pay interest or  
8 principal on bonds issued to refund or continue to refund  
9 those bonds issued before March 1, 1995; (d) made for any  
10 taxing district to pay interest or principal on bonds issued  
11 to refund or continue to refund bonds issued after March 1,  
12 1995 that were approved by referendum; (e) made for any taxing  
13 district to pay interest or principal on revenue bonds issued  
14 before March 1, 1995 for payment of which a property tax levy  
15 or the full faith and credit of the unit of local government is  
16 pledged; however, a tax for the payment of interest or  
17 principal on those bonds shall be made only after the  
18 governing body of the unit of local government finds that all  
19 other sources for payment are insufficient to make those  
20 payments; (f) made for payments under a building commission  
21 lease when the lease payments are for the retirement of bonds  
22 issued by the commission before March 1, 1995 to pay for the  
23 building project; (g) made for payments due under installment  
24 contracts entered into before March 1, 1995; (h) made for  
25 payments of principal and interest on bonds issued under the  
26 Metropolitan Water Reclamation District Act to finance

1 construction projects initiated before October 1, 1991; (h-4)  
2 made for stormwater management purposes by the Metropolitan  
3 Water Reclamation District of Greater Chicago under Section 12  
4 of the Metropolitan Water Reclamation District Act; (i) made  
5 for payments of principal and interest on limited bonds, as  
6 defined in Section 3 of the Local Government Debt Reform Act,  
7 in an amount not to exceed the debt service extension base less  
8 the amount in items (b), (c), and (e) of this definition for  
9 non-referendum obligations, except obligations initially  
10 issued pursuant to referendum and bonds described in  
11 subsection (h) of this definition; (j) made for payments of  
12 principal and interest on bonds issued under Section 15 of the  
13 Local Government Debt Reform Act; (k) made for payments of  
14 principal and interest on bonds authorized by Public Act  
15 88-503 and issued under Section 20a of the Chicago Park  
16 District Act for aquarium or museum projects; (l) made for  
17 payments of principal and interest on bonds authorized by  
18 Public Act 87-1191 or 93-601 and (i) issued pursuant to  
19 Section 21.2 of the Cook County Forest Preserve District Act,  
20 (ii) issued under Section 42 of the Cook County Forest  
21 Preserve District Act for zoological park projects, or (iii)  
22 issued under Section 44.1 of the Cook County Forest Preserve  
23 District Act for botanical gardens projects; (m) made pursuant  
24 to Section 34-53.5 of the School Code, whether levied annually  
25 or not; (n) made to fund expenses of providing joint  
26 recreational programs for persons with disabilities under

1 Section 5-8 of the Park District Code or Section 11-95-14 of  
2 the Illinois Municipal Code; (o) made by the Chicago Park  
3 District for recreational programs for persons with  
4 disabilities under subsection (c) of Section 7.06 of the  
5 Chicago Park District Act; (p) made for contributions to a  
6 firefighter's pension fund created under Article 4 of the  
7 Illinois Pension Code, to the extent of the amount certified  
8 under item (5) of Section 4-134 of the Illinois Pension Code;  
9 (q) made by Ford Heights School District 169 under Section  
10 17-9.02 of the School Code; and (r) made for the purpose of  
11 making employer contributions to the Public School Teachers'  
12 Pension and Retirement Fund of Chicago under Section 34-53 of  
13 the School Code.

14 "Aggregate extension" for all taxing districts to which  
15 this Law applies in accordance with Section 18-213, except for  
16 those taxing districts subject to paragraph (2) of subsection  
17 (e) of Section 18-213, means the annual corporate extension  
18 for the taxing district and those special purpose extensions  
19 that are made annually for the taxing district, excluding  
20 special purpose extensions: (a) made for the taxing district  
21 to pay interest or principal on general obligation bonds that  
22 were approved by referendum; (b) made for any taxing district  
23 to pay interest or principal on general obligation bonds  
24 issued before the date on which the referendum making this Law  
25 applicable to the taxing district is held; (c) made for any  
26 taxing district to pay interest or principal on bonds issued



1 to refund or continue to refund those bonds issued before the  
2 date on which the referendum making this Law applicable to the  
3 taxing district is held; (d) made for any taxing district to  
4 pay interest or principal on bonds issued to refund or  
5 continue to refund bonds issued after the date on which the  
6 referendum making this Law applicable to the taxing district  
7 is held if the bonds were approved by referendum after the date  
8 on which the referendum making this Law applicable to the  
9 taxing district is held; (e) made for any taxing district to  
10 pay interest or principal on revenue bonds issued before the  
11 date on which the referendum making this Law applicable to the  
12 taxing district is held for payment of which a property tax  
13 levy or the full faith and credit of the unit of local  
14 government is pledged; however, a tax for the payment of  
15 interest or principal on those bonds shall be made only after  
16 the governing body of the unit of local government finds that  
17 all other sources for payment are insufficient to make those  
18 payments; (f) made for payments under a building commission  
19 lease when the lease payments are for the retirement of bonds  
20 issued by the commission before the date on which the  
21 referendum making this Law applicable to the taxing district  
22 is held to pay for the building project; (g) made for payments  
23 due under installment contracts entered into before the date  
24 on which the referendum making this Law applicable to the  
25 taxing district is held; (h) made for payments of principal  
26 and interest on limited bonds, as defined in Section 3 of the

1 Local Government Debt Reform Act, in an amount not to exceed  
2 the debt service extension base less the amount in items (b),  
3 (c), and (e) of this definition for non-referendum  
4 obligations, except obligations initially issued pursuant to  
5 referendum; (i) made for payments of principal and interest on  
6 bonds issued under Section 15 of the Local Government Debt  
7 Reform Act; (j) made for a qualified airport authority to pay  
8 interest or principal on general obligation bonds issued for  
9 the purpose of paying obligations due under, or financing  
10 airport facilities required to be acquired, constructed,  
11 installed or equipped pursuant to, contracts entered into  
12 before March 1, 1996 (but not including any amendments to such  
13 a contract taking effect on or after that date); (k) made to  
14 fund expenses of providing joint recreational programs for  
15 persons with disabilities under Section 5-8 of the Park  
16 District Code or Section 11-95-14 of the Illinois Municipal  
17 Code; (l) made for contributions to a firefighter's pension  
18 fund created under Article 4 of the Illinois Pension Code, to  
19 the extent of the amount certified under item (5) of Section  
20 4-134 of the Illinois Pension Code; and (m) made for the taxing  
21 district to pay interest or principal on general obligation  
22 bonds issued pursuant to Section 19-3.10 of the School Code.

23 "Aggregate extension" for all taxing districts to which  
24 this Law applies in accordance with paragraph (2) of  
25 subsection (e) of Section 18-213 means the annual corporate  
26 extension for the taxing district and those special purpose

1 extensions that are made annually for the taxing district,  
2 excluding special purpose extensions: (a) made for the taxing  
3 district to pay interest or principal on general obligation  
4 bonds that were approved by referendum; (b) made for any  
5 taxing district to pay interest or principal on general  
6 obligation bonds issued before March 7, 1997 (the effective  
7 date of Public Act 89-718) ~~this amendatory Act of 1997~~; (c)  
8 made for any taxing district to pay interest or principal on  
9 bonds issued to refund or continue to refund those bonds  
10 issued before March 7, 1997 (the effective date of Public Act  
11 89-718) ~~this amendatory Act of 1997~~; (d) made for any taxing  
12 district to pay interest or principal on bonds issued to  
13 refund or continue to refund bonds issued after March 7, 1997  
14 (the effective date of Public Act 89-718) ~~this amendatory Act~~  
15 ~~of 1997~~ if the bonds were approved by referendum after March 7,  
16 1997 (the effective date of Public Act 89-718) ~~this amendatory~~  
17 ~~Act of 1997~~; (e) made for any taxing district to pay interest  
18 or principal on revenue bonds issued before March 7, 1997 (the  
19 effective date of Public Act 89-718) ~~this amendatory Act of~~  
20 ~~1997~~ for payment of which a property tax levy or the full faith  
21 and credit of the unit of local government is pledged;  
22 however, a tax for the payment of interest or principal on  
23 those bonds shall be made only after the governing body of the  
24 unit of local government finds that all other sources for  
25 payment are insufficient to make those payments; (f) made for  
26 payments under a building commission lease when the lease

1 payments are for the retirement of bonds issued by the  
2 commission before March 7, 1997 (the effective date of Public  
3 Act 89-718) ~~this amendatory Act of 1997~~ to pay for the building  
4 project; (g) made for payments due under installment contracts  
5 entered into before March 7, 1997 (the effective date of  
6 Public Act 89-718) ~~this amendatory Act of 1997~~; (h) made for  
7 payments of principal and interest on limited bonds, as  
8 defined in Section 3 of the Local Government Debt Reform Act,  
9 in an amount not to exceed the debt service extension base less  
10 the amount in items (b), (c), and (e) of this definition for  
11 non-referendum obligations, except obligations initially  
12 issued pursuant to referendum; (i) made for payments of  
13 principal and interest on bonds issued under Section 15 of the  
14 Local Government Debt Reform Act; (j) made for a qualified  
15 airport authority to pay interest or principal on general  
16 obligation bonds issued for the purpose of paying obligations  
17 due under, or financing airport facilities required to be  
18 acquired, constructed, installed or equipped pursuant to,  
19 contracts entered into before March 1, 1996 (but not including  
20 any amendments to such a contract taking effect on or after  
21 that date); (k) made to fund expenses of providing joint  
22 recreational programs for persons with disabilities under  
23 Section 5-8 of the Park District Code or Section 11-95-14 of  
24 the Illinois Municipal Code; and (l) made for contributions to  
25 a firefighter's pension fund created under Article 4 of the  
26 Illinois Pension Code, to the extent of the amount certified

1 under item (5) of Section 4-134 of the Illinois Pension Code.

2 "Debt service extension base" means an amount equal to  
3 that portion of the extension for a taxing district for the  
4 1994 levy year, or for those taxing districts subject to this  
5 Law in accordance with Section 18-213, except for those  
6 subject to paragraph (2) of subsection (e) of Section 18-213,  
7 for the levy year in which the referendum making this Law  
8 applicable to the taxing district is held, or for those taxing  
9 districts subject to this Law in accordance with paragraph (2)  
10 of subsection (e) of Section 18-213 for the 1996 levy year,  
11 constituting an extension for payment of principal and  
12 interest on bonds issued by the taxing district without  
13 referendum, but not including excluded non-referendum bonds.  
14 For park districts (i) that were first subject to this Law in  
15 1991 or 1995 and (ii) whose extension for the 1994 levy year  
16 for the payment of principal and interest on bonds issued by  
17 the park district without referendum (but not including  
18 excluded non-referendum bonds) was less than 51% of the amount  
19 for the 1991 levy year constituting an extension for payment  
20 of principal and interest on bonds issued by the park district  
21 without referendum (but not including excluded non-referendum  
22 bonds), "debt service extension base" means an amount equal to  
23 that portion of the extension for the 1991 levy year  
24 constituting an extension for payment of principal and  
25 interest on bonds issued by the park district without  
26 referendum (but not including excluded non-referendum bonds).

1 A debt service extension base established or increased at any  
2 time pursuant to any provision of this Law, except Section  
3 18-212, shall be increased each year commencing with the later  
4 of (i) the 2009 levy year or (ii) the first levy year in which  
5 this Law becomes applicable to the taxing district, by the  
6 lesser of 5% or the percentage increase in the Consumer Price  
7 Index during the 12-month calendar year preceding the levy  
8 year. The debt service extension base may be established or  
9 increased as provided under Section 18-212. "Excluded  
10 non-referendum bonds" means (i) bonds authorized by Public Act  
11 88-503 and issued under Section 20a of the Chicago Park  
12 District Act for aquarium and museum projects; (ii) bonds  
13 issued under Section 15 of the Local Government Debt Reform  
14 Act; or (iii) refunding obligations issued to refund or to  
15 continue to refund obligations initially issued pursuant to  
16 referendum.

17 "Special purpose extensions" include, but are not limited  
18 to, extensions for levies made on an annual basis for  
19 unemployment and workers' compensation, self-insurance,  
20 contributions to pension plans, and extensions made pursuant  
21 to Section 6-601 of the Illinois Highway Code for a road  
22 district's permanent road fund whether levied annually or not.  
23 The extension for a special service area is not included in the  
24 aggregate extension.

25 "Aggregate extension base" means, for levy years prior to  
26 2022, the taxing district's last preceding aggregate extension

1 as adjusted under Sections 18-135, 18-215, 18-230, and 18-206.  
2 For levy years 2022 and later, the greater of (A) the taxing  
3 district's last preceding aggregate extension limit or (B) the  
4 taxing district's last preceding aggregate extension, as  
5 adjusted under Sections 18-135, 18-215, 18-230, and 18-206. An  
6 adjustment under Section 18-135 shall be made for the 2007  
7 levy year and all subsequent levy years whenever one or more  
8 counties within which a taxing district is located (i) used  
9 estimated valuations or rates when extending taxes in the  
10 taxing district for the last preceding levy year that resulted  
11 in the over or under extension of taxes, or (ii) increased or  
12 decreased the tax extension for the last preceding levy year  
13 as required by Section 18-135(c). Whenever an adjustment is  
14 required under Section 18-135, the aggregate extension base of  
15 the taxing district shall be equal to the amount that the  
16 aggregate extension of the taxing district would have been for  
17 the last preceding levy year if either or both (i) actual,  
18 rather than estimated, valuations or rates had been used to  
19 calculate the extension of taxes for the last levy year, or  
20 (ii) the tax extension for the last preceding levy year had not  
21 been adjusted as required by subsection (c) of Section 18-135.

22 Notwithstanding any other provision of law, for levy year  
23 2012, the aggregate extension base for West Northfield School  
24 District No. 31 in Cook County shall be \$12,654,592.

25 "Levy year" has the same meaning as "year" under Section  
26 1-155.

1       "Aggregate extension limit" means the district's last  
2 preceding aggregate extension if the taxing district had  
3 utilized the maximum limiting rate permitted without  
4 referendum for each of the 5 immediately preceding levy years,  
5 as adjusted under Section 18-135, 18-215, 18-230, and 18-206.

6       "New property" means (i) the assessed value, after final  
7 board of review or board of appeals action, of new  
8 improvements or additions to existing improvements on any  
9 parcel of real property that increase the assessed value of  
10 that real property during the levy year multiplied by the  
11 equalization factor issued by the Department under Section  
12 17-30, (ii) the assessed value, after final board of review or  
13 board of appeals action, of real property not exempt from real  
14 estate taxation, which real property was exempt from real  
15 estate taxation for any portion of the immediately preceding  
16 levy year, multiplied by the equalization factor issued by the  
17 Department under Section 17-30, including the assessed value,  
18 upon final stabilization of occupancy after new construction  
19 is complete, of any real property located within the  
20 boundaries of an otherwise or previously exempt military  
21 reservation that is intended for residential use and owned by  
22 or leased to a private corporation or other entity, (iii) in  
23 counties that classify in accordance with Section 4 of Article  
24 IX of the Illinois Constitution, an incentive property's  
25 additional assessed value resulting from a scheduled increase  
26 in the level of assessment as applied to the first year final



1 board of review market value, and (iv) any increase in  
2 assessed value due to oil or gas production from an oil or gas  
3 well required to be permitted under the Hydraulic Fracturing  
4 Regulatory Act that was not produced in or accounted for  
5 during the previous levy year. In addition, the county clerk  
6 in a county containing a population of 3,000,000 or more shall  
7 include in the 1997 recovered tax increment value for any  
8 school district, any recovered tax increment value that was  
9 applicable to the 1995 tax year calculations.

10 "Qualified airport authority" means an airport authority  
11 organized under the Airport Authorities Act and located in a  
12 county bordering on the State of Wisconsin and having a  
13 population in excess of 200,000 and not greater than 500,000.

14 "Recovered tax increment value" means, except as otherwise  
15 provided in this paragraph, the amount of the current year's  
16 equalized assessed value, in the first year after a  
17 municipality terminates the designation of an area as a  
18 redevelopment project area previously established under the  
19 Tax Increment Allocation Redevelopment ~~Development~~ Act in the  
20 Illinois Municipal Code, previously established under the  
21 Industrial Jobs Recovery Law in the Illinois Municipal Code,  
22 previously established under the Economic Development Project  
23 Area Tax Increment Act of 1995, or previously established  
24 under the Economic Development Area Tax Increment Allocation  
25 Act, of each taxable lot, block, tract, or parcel of real  
26 property in the redevelopment project area over and above the

1 initial equalized assessed value of each property in the  
2 redevelopment project area. For the taxes which are extended  
3 for the 1997 levy year, the recovered tax increment value for a  
4 non-home rule taxing district that first became subject to  
5 this Law for the 1995 levy year because a majority of its 1994  
6 equalized assessed value was in an affected county or counties  
7 shall be increased if a municipality terminated the  
8 designation of an area in 1993 as a redevelopment project area  
9 previously established under the Tax Increment Allocation  
10 Redevelopment ~~Development~~ Act in the Illinois Municipal Code,  
11 previously established under the Industrial Jobs Recovery Law  
12 in the Illinois Municipal Code, or previously established  
13 under the Economic Development Area Tax Increment Allocation  
14 Act, by an amount equal to the 1994 equalized assessed value of  
15 each taxable lot, block, tract, or parcel of real property in  
16 the redevelopment project area over and above the initial  
17 equalized assessed value of each property in the redevelopment  
18 project area. In the first year after a municipality removes a  
19 taxable lot, block, tract, or parcel of real property from a  
20 redevelopment project area established under the Tax Increment  
21 Allocation Redevelopment ~~Development~~ Act in the Illinois  
22 Municipal Code, the Industrial Jobs Recovery Law in the  
23 Illinois Municipal Code, or the Economic Development Area Tax  
24 Increment Allocation Act, "recovered tax increment value"  
25 means the amount of the current year's equalized assessed  
26 value of each taxable lot, block, tract, or parcel of real

1 property removed from the redevelopment project area over and  
2 above the initial equalized assessed value of that real  
3 property before removal from the redevelopment project area.

4 Except as otherwise provided in this Section, "limiting  
5 rate" means a fraction the numerator of which is the last  
6 preceding aggregate extension base times an amount equal to  
7 one plus the extension limitation defined in this Section and  
8 the denominator of which is the current year's equalized  
9 assessed value of all real property in the territory under the  
10 jurisdiction of the taxing district during the prior levy  
11 year. For those taxing districts that reduced their aggregate  
12 extension for the last preceding levy year, except for school  
13 districts that reduced their extension for educational  
14 purposes pursuant to Section 18-206, the highest aggregate  
15 extension in any of the last 3 preceding levy years shall be  
16 used for the purpose of computing the limiting rate. For levy  
17 years prior to levy year 2022, the ~~The~~ denominator shall not  
18 include new property or the recovered tax increment value. For  
19 levy year 2022 and thereafter, the denominator shall not  
20 include the recovered tax increment value but shall include  
21 50% of the value of new property. If a new rate, a rate  
22 decrease, or a limiting rate increase has been approved at an  
23 election held after March 21, 2006, then (i) the otherwise  
24 applicable limiting rate shall be increased by the amount of  
25 the new rate or shall be reduced by the amount of the rate  
26 decrease, as the case may be, or (ii) in the case of a limiting

1 rate increase, the limiting rate shall be equal to the rate set  
2 forth in the proposition approved by the voters for each of the  
3 years specified in the proposition, after which the limiting  
4 rate of the taxing district shall be calculated as otherwise  
5 provided. In the case of a taxing district that obtained  
6 referendum approval for an increased limiting rate on March  
7 20, 2012, the limiting rate for tax year 2012 shall be the rate  
8 that generates the approximate total amount of taxes  
9 extendable for that tax year, as set forth in the proposition  
10 approved by the voters; this rate shall be the final rate  
11 applied by the county clerk for the aggregate of all capped  
12 funds of the district for tax year 2012.

13 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;  
14 100-465, eff. 8-31-17; revised 8-12-19.)

15 Section 10. The Illinois Municipal Code is amended by  
16 changing Sections 11-74.4-3, 11-74.4-3.5, 11-74.4-5, and  
17 11-74.4-7 as follows:

18 (65 ILCS 5/11-74.4-3) (from Ch. 24, par. 11-74.4-3)

19 Sec. 11-74.4-3. Definitions. The following terms, wherever  
20 used or referred to in this Division 74.4 shall have the  
21 following respective meanings, unless in any case a different  
22 meaning clearly appears from the context.

23 (a) For any redevelopment project area that has been  
24 designated pursuant to this Section by an ordinance adopted

1 prior to July 1, 2021 ~~November 1, 1999~~ (the effective date of  
2 ~~Public Act 91-478~~), "blighted area" shall have the meaning set  
3 forth in this Section prior to that date.

4 On and after July 1, 2021 ~~November 1, 1999~~, "blighted  
5 area" means any improved or vacant area within the boundaries  
6 of a redevelopment project area located within the territorial  
7 limits of the municipality where:

8 (1) If improved, industrial, commercial, and  
9 residential buildings or improvements are detrimental to  
10 the public safety, health, or welfare because of a  
11 combination of 5 or more of the following factors, each of  
12 which is (i) present, with that presence documented, to a  
13 meaningful extent so that a municipality may reasonably  
14 find that the factor is clearly present within the intent  
15 of the Act and (ii) reasonably distributed throughout the  
16 improved part of the redevelopment project area:

17 (A) (Blank). ~~Dilapidation. An advanced state of~~  
18 ~~disrepair or neglect of necessary repairs to the~~  
19 ~~primary structural components of buildings or~~  
20 ~~improvements in such a combination that a documented~~  
21 ~~building condition analysis determines that major~~  
22 ~~repair is required or the defects are so serious and so~~  
23 ~~extensive that the buildings must be removed.~~

24 (B) Obsolescence. The condition or process of  
25 falling into disuse. Structures have become ill-suited  
26 for the original use.

1           (C) (Blank). ~~Deterioration. With respect to~~  
2 ~~buildings, defects including, but not limited to,~~  
3 ~~major defects in the secondary building components~~  
4 ~~such as doors, windows, porches, gutters and~~  
5 ~~downspouts, and fascia. With respect to surface~~  
6 ~~improvements, that the condition of roadways, alleys,~~  
7 ~~curbs, gutters, sidewalks, off street parking, and~~  
8 ~~surface storage areas evidence deterioration,~~  
9 ~~including, but not limited to, surface cracking,~~  
10 ~~crumbling, potholes, depressions, loose paving~~  
11 ~~material, and weeds protruding through paved surfaces.~~

12           (D) (Blank). ~~Presence of structures below minimum~~  
13 ~~code standards. All structures that do not meet the~~  
14 ~~standards of zoning, subdivision, building, fire, and~~  
15 ~~other governmental codes applicable to property, but~~  
16 ~~not including housing and property maintenance codes.~~

17           (E) Illegal use of individual structures. The use  
18 of structures in violation of applicable federal,  
19 State, or local laws, exclusive of those applicable to  
20 the presence of structures below minimum code  
21 standards.

22           (F) (Blank). ~~Excessive vacancies. The presence of~~  
23 ~~buildings that are unoccupied or under-utilized and~~  
24 ~~that represent an adverse influence on the area~~  
25 ~~because of the frequency, extent, or duration of the~~  
26 ~~vacancies.~~

1           (G) (Blank). ~~Lack of ventilation, light, or~~  
2 ~~sanitary facilities. The absence of adequate~~  
3 ~~ventilation for light or air circulation in spaces or~~  
4 ~~rooms without windows, or that require the removal of~~  
5 ~~dust, odor, gas, smoke, or other noxious airborne~~  
6 ~~materials. Inadequate natural light and ventilation~~  
7 ~~means the absence of skylights or windows for interior~~  
8 ~~spaces or rooms and improper window sizes and amounts~~  
9 ~~by room area to window area ratios. Inadequate~~  
10 ~~sanitary facilities refers to the absence or~~  
11 ~~inadequacy of garbage storage and enclosure, bathroom~~  
12 ~~facilities, hot water and kitchens, and structural~~  
13 ~~inadequacies preventing ingress and egress to and from~~  
14 ~~all rooms and units within a building.~~

15           (H) Inadequate utilities. Underground and overhead  
16 utilities such as storm sewers and storm drainage,  
17 sanitary sewers, water lines, and gas, telephone, and  
18 electrical services that are shown to be inadequate.  
19 Inadequate utilities are those that are: (i) of  
20 insufficient capacity to serve the uses in the  
21 redevelopment project area, (ii) deteriorated,  
22 antiquated, obsolete, or in disrepair, or (iii)  
23 lacking within the redevelopment project area.

24           (I) Excessive land coverage and overcrowding of  
25 structures and community facilities. The  
26 over-intensive use of property and the crowding of

1 buildings and accessory facilities onto a site.  
2 Examples of problem conditions warranting the  
3 designation of an area as one exhibiting excessive  
4 land coverage are: (i) the presence of buildings  
5 either improperly situated on parcels or located on  
6 parcels of inadequate size and shape in relation to  
7 present-day standards of development for health and  
8 safety and (ii) the presence of multiple buildings on  
9 a single parcel. For there to be a finding of excessive  
10 land coverage, these parcels must exhibit one or more  
11 of the following conditions: insufficient provision  
12 for light and air within or around buildings,  
13 increased threat of spread of fire due to the close  
14 proximity of buildings, lack of adequate or proper  
15 access to a public right-of-way, lack of reasonably  
16 required off-street parking, or inadequate provision  
17 for loading and service.

18 (J) (Blank). ~~Deleterious land use or layout. The~~  
19 ~~existence of incompatible land use relationships,~~  
20 ~~buildings occupied by inappropriate mixed uses, or~~  
21 ~~uses considered to be noxious, offensive, or~~  
22 ~~unsuitable for the surrounding area.~~

23 (K) Environmental clean-up. The proposed  
24 redevelopment project area has incurred Illinois  
25 Environmental Protection Agency or United States  
26 Environmental Protection Agency remediation costs for,



1 or a study conducted by an independent consultant  
2 recognized as having expertise in environmental  
3 remediation has determined a need for, the clean-up of  
4 hazardous waste, hazardous substances, or underground  
5 storage tanks required by State or federal law,  
6 provided that the remediation costs constitute a  
7 material impediment to the development or  
8 redevelopment of the redevelopment project area.

9 (L) (Blank). ~~Lack of community planning. The~~  
10 ~~proposed redevelopment project area was developed~~  
11 ~~prior to or without the benefit or guidance of a~~  
12 ~~community plan. This means that the development~~  
13 ~~occurred prior to the adoption by the municipality of~~  
14 ~~a comprehensive or other community plan or that the~~  
15 ~~plan was not followed at the time of the area's~~  
16 ~~development. This factor must be documented by~~  
17 ~~evidence of adverse or incompatible land use~~  
18 ~~relationships, inadequate street layout, improper~~  
19 ~~subdivision, parcels of inadequate shape and size to~~  
20 ~~meet contemporary development standards, or other~~  
21 ~~evidence demonstrating an absence of effective~~  
22 ~~community planning.~~

23 (M) The total equalized assessed value of the  
24 proposed redevelopment project area has declined for 3  
25 of the last 5 calendar years prior to the year in which  
26 the redevelopment project area is designated. ~~or is~~

1 ~~increasing at an annual rate that is less than the~~  
2 ~~balance of the municipality for 3 of the last 5~~  
3 ~~calendar years for which information is available or~~  
4 ~~is increasing at an annual rate that is less than the~~  
5 ~~Consumer Price Index for All Urban Consumers published~~  
6 ~~by the United States Department of Labor or successor~~  
7 ~~agency for 3 of the last 5 calendar years prior to the~~  
8 ~~year in which the redevelopment project area is~~  
9 ~~designated.~~

10 (N) The proposed redevelopment project area has  
11 had an annual average unemployment rate of at least  
12 120% of the State's annual average unemployment rate  
13 for the most recent calendar year that immediately  
14 preceded the calendar year last reported by the  
15 Department of Employment Security.

16 (O) The proposed redevelopment project area has a  
17 poverty rate of at least: 20% according to the latest  
18 federal decennial census; 50% or more of children in  
19 the proposed redevelopment project area participate in  
20 the federal free lunch program according to reported  
21 statistics from the State Board of Education; or 20%  
22 or more households in the proposed redevelopment  
23 project area receive food stamps according to the  
24 latest federal decennial census.

25 (2) If vacant, the sound growth of the redevelopment  
26 project area is impaired by a combination of 2 or more of

1 the following factors, each of which is (i) present, with  
2 that presence documented, to a meaningful extent so that a  
3 municipality may reasonably find that the factor is  
4 clearly present within the intent of the Act and (ii)  
5 reasonably distributed throughout the vacant part of the  
6 redevelopment project area to which it pertains:

7 (A) (Blank). ~~Obsolete platting of vacant land that~~  
8 ~~results in parcels of limited or narrow size or~~  
9 ~~configurations of parcels of irregular size or shape~~  
10 ~~that would be difficult to develop on a planned basis~~  
11 ~~and in a manner compatible with contemporary standards~~  
12 ~~and requirements, or platting that failed to create~~  
13 ~~rights of ways for streets or alleys or that created~~  
14 ~~inadequate right of way widths for streets, alleys, or~~  
15 ~~other public rights of way or that omitted easements~~  
16 ~~for public utilities.~~

17 (B) (Blank). ~~Diversity of ownership of parcels of~~  
18 ~~vacant land sufficient in number to retard or impede~~  
19 ~~the ability to assemble the land for development.~~

20 (C) Tax and special assessment delinquencies exist  
21 or the property has been the subject of tax sales under  
22 the Property Tax Code within the last 5 years.

23 (D) (Blank). ~~Deterioration of structures or site~~  
24 ~~improvements in neighboring areas adjacent to the~~  
25 ~~vacant land.~~

26 (E) The area has incurred Illinois Environmental

1 Protection Agency or United States Environmental  
2 Protection Agency remediation costs for, or a study  
3 conducted by an independent consultant recognized as  
4 having expertise in environmental remediation has  
5 determined a need for, the clean-up of hazardous  
6 waste, hazardous substances, or underground storage  
7 tanks required by State or federal law, provided that  
8 the remediation costs constitute a material impediment  
9 to the development or redevelopment of the  
10 redevelopment project area.

11 (F) The total equalized assessed value of the  
12 proposed redevelopment project area has declined for 3  
13 of the last 5 calendar years prior to the year in which  
14 the redevelopment project area is designated. ~~or is~~  
15 ~~increasing at an annual rate that is less than the~~  
16 ~~balance of the municipality for 3 of the last 5~~  
17 ~~calendar years for which information is available or~~  
18 ~~is increasing at an annual rate that is less than the~~  
19 ~~Consumer Price Index for All Urban Consumers published~~  
20 ~~by the United States Department of Labor or successor~~  
21 ~~agency for 3 of the last 5 calendar years prior to the~~  
22 ~~year in which the redevelopment project area is~~  
23 ~~designated.~~

24 (3) If vacant, the sound growth of the redevelopment  
25 project area is impaired by one of the following factors  
26 that (i) is present, with that presence documented, to a

1 meaningful extent so that a municipality may reasonably  
2 find that the factor is clearly present within the intent  
3 of the Act and (ii) is reasonably distributed throughout  
4 the vacant part of the redevelopment project area to which  
5 it pertains:

6 (A) The area consists of one or more unused  
7 quarries, mines, or strip mine ponds.

8 (B) The area consists of unused rail yards, rail  
9 tracks, or railroad rights-of-way.

10 (C) The area, prior to its designation, is subject  
11 to (i) chronic flooding that adversely impacts on real  
12 property in the area as certified by a registered  
13 professional engineer or appropriate regulatory agency  
14 or (ii) surface water that discharges from all or a  
15 part of the area and contributes to flooding within  
16 the same watershed, but only if the redevelopment  
17 project provides for facilities or improvements to  
18 contribute to the alleviation of all or part of the  
19 flooding.

20 (D) The area consists of an unused or illegal  
21 disposal site containing earth, stone, building  
22 debris, or similar materials that were removed from  
23 construction, demolition, excavation, or dredge sites.

24 (E) Prior to November 1, 1999, the area is not less  
25 than 50 nor more than 100 acres and 75% of which is  
26 vacant (notwithstanding that the area has been used

1 for commercial agricultural purposes within 5 years  
2 prior to the designation of the redevelopment project  
3 area), and the area meets at least one of the factors  
4 itemized in paragraph (1) of this subsection, the area  
5 has been designated as a town or village center by  
6 ordinance or comprehensive plan adopted prior to  
7 January 1, 1982, and the area has not been developed  
8 for that designated purpose.

9 (F) (Blank). ~~The area qualified as a blighted~~  
10 ~~improved area immediately prior to becoming vacant,~~  
11 ~~unless there has been substantial private investment~~  
12 ~~in the immediately surrounding area.~~

13 (b) For any redevelopment project area that has been  
14 designated pursuant to this Section by an ordinance adopted  
15 prior to July 1, 2020 ~~November 1, 1999~~ ~~(the effective date of~~  
16 ~~Public Act 91-478)~~, "conservation area" shall have the meaning  
17 set forth in this Section prior to that date.

18 On and after July 1, 2020 ~~November 1, 1999~~, "conservation  
19 area" means any improved area within the boundaries of a  
20 redevelopment project area located within the territorial  
21 limits of the municipality in which 50% or more of the  
22 structures in the area have an age of 35 years or more. Such an  
23 area is not yet a blighted area but because of a combination of  
24 3 or more of the following factors is detrimental to the public  
25 safety, health, morals or welfare and such an area may become a  
26 blighted area:

1           (1) (Blank). ~~Dilapidation. An advanced state of~~  
2 ~~disrepair or neglect of necessary repairs to the primary~~  
3 ~~structural components of buildings or improvements in such~~  
4 ~~a combination that a documented building condition~~  
5 ~~analysis determines that major repair is required or the~~  
6 ~~defects are so serious and so extensive that the buildings~~  
7 ~~must be removed.~~

8           (2) ~~Obsolescence. The condition or process of falling~~  
9 ~~into disuse. Structures have become ill-suited for the~~  
10 ~~original use.~~

11           (3) (Blank). ~~Deterioration. With respect to buildings,~~  
12 ~~defects including, but not limited to, major defects in~~  
13 ~~the secondary building components such as doors, windows,~~  
14 ~~porches, gutters and downspouts, and fascia. With respect~~  
15 ~~to surface improvements, that the condition of roadways,~~  
16 ~~alleys, curbs, gutters, sidewalks, off street parking, and~~  
17 ~~surface storage areas evidence deterioration, including,~~  
18 ~~but not limited to, surface cracking, crumbling, potholes,~~  
19 ~~depressions, loose paving material, and weeds protruding~~  
20 ~~through paved surfaces.~~

21           (4) (Blank). ~~Presence of structures below minimum code~~  
22 ~~standards. All structures that do not meet the standards~~  
23 ~~of zoning, subdivision, building, fire, and other~~  
24 ~~governmental codes applicable to property, but not~~  
25 ~~including housing and property maintenance codes.~~

26           (5) ~~Illegal use of individual structures. The use of~~

1 structures in violation of applicable federal, State, or  
2 local laws, exclusive of those applicable to the presence  
3 of structures below minimum code standards.

4 (6) (Blank). ~~Excessive vacancies. The presence of~~  
5 ~~buildings that are unoccupied or under utilized and that~~  
6 ~~represent an adverse influence on the area because of the~~  
7 ~~frequency, extent, or duration of the vacancies.~~

8 (7) (Blank). ~~Lack of ventilation, light, or sanitary~~  
9 ~~facilities. The absence of adequate ventilation for light~~  
10 ~~or air circulation in spaces or rooms without windows, or~~  
11 ~~that require the removal of dust, odor, gas, smoke, or~~  
12 ~~other noxious airborne materials. Inadequate natural light~~  
13 ~~and ventilation means the absence or inadequacy of~~  
14 ~~skylights or windows for interior spaces or rooms and~~  
15 ~~improper window sizes and amounts by room area to window~~  
16 ~~area ratios. Inadequate sanitary facilities refers to the~~  
17 ~~absence or inadequacy of garbage storage and enclosure,~~  
18 ~~bathroom facilities, hot water and kitchens, and~~  
19 ~~structural inadequacies preventing ingress and egress to~~  
20 ~~and from all rooms and units within a building.~~

21 (8) Inadequate utilities. Underground and overhead  
22 utilities such as storm sewers and storm drainage,  
23 sanitary sewers, water lines, and gas, telephone, and  
24 electrical services that are shown to be inadequate.  
25 Inadequate utilities are those that are: (i) of  
26 insufficient capacity to serve the uses in the



1 redevelopment project area, (ii) deteriorated, antiquated,  
2 obsolete, or in disrepair, or (iii) lacking within the  
3 redevelopment project area.

4 (9) Excessive land coverage and overcrowding of  
5 structures and community facilities. The over-intensive  
6 use of property and the crowding of buildings and  
7 accessory facilities onto a site. Examples of problem  
8 conditions warranting the designation of an area as one  
9 exhibiting excessive land coverage are: the presence of  
10 buildings either improperly situated on parcels or located  
11 on parcels of inadequate size and shape in relation to  
12 present-day standards of development for health and safety  
13 and the presence of multiple buildings on a single parcel.  
14 For there to be a finding of excessive land coverage,  
15 these parcels must exhibit one or more of the following  
16 conditions: insufficient provision for light and air  
17 within or around buildings, increased threat of spread of  
18 fire due to the close proximity of buildings, lack of  
19 adequate or proper access to a public right-of-way, lack  
20 of reasonably required off-street parking, or inadequate  
21 provision for loading and service.

22 (10) (Blank). ~~Deleterious land use or layout. The~~  
23 ~~existence of incompatible land use relationships,~~  
24 ~~buildings occupied by inappropriate mixed uses, or uses~~  
25 ~~considered to be noxious, offensive, or unsuitable for the~~  
26 ~~surrounding area.~~

1           (11) (Blank). ~~Lack of community planning. The proposed~~  
2 ~~redevelopment project area was developed prior to or~~  
3 ~~without the benefit or guidance of a community plan. This~~  
4 ~~means that the development occurred prior to the adoption~~  
5 ~~by the municipality of a comprehensive or other community~~  
6 ~~plan or that the plan was not followed at the time of the~~  
7 ~~area's development. This factor must be documented by~~  
8 ~~evidence of adverse or incompatible land use~~  
9 ~~relationships, inadequate street layout, improper~~  
10 ~~subdivision, parcels of inadequate shape and size to meet~~  
11 ~~contemporary development standards, or other evidence~~  
12 ~~demonstrating an absence of effective community planning.~~

13           (12) The area has incurred Illinois Environmental  
14 Protection Agency or United States Environmental  
15 Protection Agency remediation costs for, or a study  
16 conducted by an independent consultant recognized as  
17 having expertise in environmental remediation has  
18 determined a need for, the clean-up of hazardous waste,  
19 hazardous substances, or underground storage tanks  
20 required by State or federal law, provided that the  
21 remediation costs constitute a material impediment to the  
22 development or redevelopment of the redevelopment project  
23 area.

24           (13) The total equalized assessed value of the  
25 proposed redevelopment project area has declined for 3 of  
26 the last 5 calendar years for which information is

1 available. ~~or is increasing at an annual rate that is less~~  
2 ~~than the balance of the municipality for 3 of the last 5~~  
3 ~~calendar years for which information is available or is~~  
4 ~~increasing at an annual rate that is less than the~~  
5 ~~Consumer Price Index for All Urban Consumers published by~~  
6 ~~the United States Department of Labor or successor agency~~  
7 ~~for 3 of the last 5 calendar years for which information is~~  
8 ~~available.~~

9 (c) "Industrial park" means an area in a blighted or  
10 conservation area suitable for use by any manufacturing,  
11 industrial, research or transportation enterprise, of  
12 facilities to include but not be limited to factories, mills,  
13 processing plants, assembly plants, packing plants,  
14 fabricating plants, industrial distribution centers,  
15 warehouses, repair overhaul or service facilities, freight  
16 terminals, research facilities, test facilities or railroad  
17 facilities.

18 (d) "Industrial park conservation area" means an area  
19 within the boundaries of a redevelopment project area located  
20 within the territorial limits of a municipality that is a  
21 labor surplus municipality or within 1 1/2 miles of the  
22 territorial limits of a municipality that is a labor surplus  
23 municipality if the area is annexed to the municipality; which  
24 area is zoned as industrial no later than at the time the  
25 municipality by ordinance designates the redevelopment project  
26 area, and which area includes both vacant land suitable for

1 use as an industrial park and a blighted area or conservation  
2 area contiguous to such vacant land.

3 (e) "Labor surplus municipality" means a municipality in  
4 which, at any time during the 6 months before the municipality  
5 by ordinance designates an industrial park conservation area,  
6 the unemployment rate was over 6% and was also 100% or more of  
7 the national average unemployment rate for that same time as  
8 published in the United States Department of Labor Bureau of  
9 Labor Statistics publication entitled "The Employment  
10 Situation" or its successor publication. For the purpose of  
11 this subsection, if unemployment rate statistics for the  
12 municipality are not available, the unemployment rate in the  
13 municipality shall be deemed to be the same as the  
14 unemployment rate in the principal county in which the  
15 municipality is located.

16 (f) "Municipality" shall mean a city, village,  
17 incorporated town, or a township that is located in the  
18 unincorporated portion of a county with 3 million or more  
19 inhabitants, if the county adopted an ordinance that approved  
20 the township's redevelopment plan.

21 (g) "Initial Sales Tax Amounts" means the amount of taxes  
22 paid under the Retailers' Occupation Tax Act, Use Tax Act,  
23 Service Use Tax Act, the Service Occupation Tax Act, the  
24 Municipal Retailers' Occupation Tax Act, and the Municipal  
25 Service Occupation Tax Act by retailers and servicemen on  
26 transactions at places located in a State Sales Tax Boundary

1 during the calendar year 1985.

2 (g-1) "Revised Initial Sales Tax Amounts" means the amount  
3 of taxes paid under the Retailers' Occupation Tax Act, Use Tax  
4 Act, Service Use Tax Act, the Service Occupation Tax Act, the  
5 Municipal Retailers' Occupation Tax Act, and the Municipal  
6 Service Occupation Tax Act by retailers and servicemen on  
7 transactions at places located within the State Sales Tax  
8 Boundary revised pursuant to Section 11-74.4-8a(9) of this  
9 Act.

10 (h) "Municipal Sales Tax Increment" means an amount equal  
11 to the increase in the aggregate amount of taxes paid to a  
12 municipality from the Local Government Tax Fund arising from  
13 sales by retailers and servicemen within the redevelopment  
14 project area or State Sales Tax Boundary, as the case may be,  
15 for as long as the redevelopment project area or State Sales  
16 Tax Boundary, as the case may be, exist over and above the  
17 aggregate amount of taxes as certified by the Illinois  
18 Department of Revenue and paid under the Municipal Retailers'  
19 Occupation Tax Act and the Municipal Service Occupation Tax  
20 Act by retailers and servicemen, on transactions at places of  
21 business located in the redevelopment project area or State  
22 Sales Tax Boundary, as the case may be, during the base year  
23 which shall be the calendar year immediately prior to the year  
24 in which the municipality adopted tax increment allocation  
25 financing. For purposes of computing the aggregate amount of  
26 such taxes for base years occurring prior to 1985, the

1 Department of Revenue shall determine the Initial Sales Tax  
2 Amounts for such taxes and deduct therefrom an amount equal to  
3 4% of the aggregate amount of taxes per year for each year the  
4 base year is prior to 1985, but not to exceed a total deduction  
5 of 12%. The amount so determined shall be known as the  
6 "Adjusted Initial Sales Tax Amounts". For purposes of  
7 determining the Municipal Sales Tax Increment, the Department  
8 of Revenue shall for each period subtract from the amount paid  
9 to the municipality from the Local Government Tax Fund arising  
10 from sales by retailers and servicemen on transactions located  
11 in the redevelopment project area or the State Sales Tax  
12 Boundary, as the case may be, the certified Initial Sales Tax  
13 Amounts, the Adjusted Initial Sales Tax Amounts or the Revised  
14 Initial Sales Tax Amounts for the Municipal Retailers'  
15 Occupation Tax Act and the Municipal Service Occupation Tax  
16 Act. For the State Fiscal Year 1989, this calculation shall be  
17 made by utilizing the calendar year 1987 to determine the tax  
18 amounts received. For the State Fiscal Year 1990, this  
19 calculation shall be made by utilizing the period from January  
20 1, 1988, until September 30, 1988, to determine the tax  
21 amounts received from retailers and servicemen pursuant to the  
22 Municipal Retailers' Occupation Tax and the Municipal Service  
23 Occupation Tax Act, which shall have deducted therefrom  
24 nine-twelfths of the certified Initial Sales Tax Amounts, the  
25 Adjusted Initial Sales Tax Amounts or the Revised Initial  
26 Sales Tax Amounts as appropriate. For the State Fiscal Year

1 1991, this calculation shall be made by utilizing the period  
2 from October 1, 1988, to June 30, 1989, to determine the tax  
3 amounts received from retailers and servicemen pursuant to the  
4 Municipal Retailers' Occupation Tax and the Municipal Service  
5 Occupation Tax Act which shall have deducted therefrom  
6 nine-twelfths of the certified Initial Sales Tax Amounts,  
7 Adjusted Initial Sales Tax Amounts or the Revised Initial  
8 Sales Tax Amounts as appropriate. For every State Fiscal Year  
9 thereafter, the applicable period shall be the 12 months  
10 beginning July 1 and ending June 30 to determine the tax  
11 amounts received which shall have deducted therefrom the  
12 certified Initial Sales Tax Amounts, the Adjusted Initial  
13 Sales Tax Amounts or the Revised Initial Sales Tax Amounts, as  
14 the case may be.

15 (i) "Net State Sales Tax Increment" means the sum of the  
16 following: (a) 80% of the first \$100,000 of State Sales Tax  
17 Increment annually generated within a State Sales Tax  
18 Boundary; (b) 60% of the amount in excess of \$100,000 but not  
19 exceeding \$500,000 of State Sales Tax Increment annually  
20 generated within a State Sales Tax Boundary; and (c) 40% of all  
21 amounts in excess of \$500,000 of State Sales Tax Increment  
22 annually generated within a State Sales Tax Boundary. If,  
23 however, a municipality established a tax increment financing  
24 district in a county with a population in excess of 3,000,000  
25 before January 1, 1986, and the municipality entered into a  
26 contract or issued bonds after January 1, 1986, but before

1 December 31, 1986, to finance redevelopment project costs  
2 within a State Sales Tax Boundary, then the Net State Sales Tax  
3 Increment means, for the fiscal years beginning July 1, 1990,  
4 and July 1, 1991, 100% of the State Sales Tax Increment  
5 annually generated within a State Sales Tax Boundary; and  
6 notwithstanding any other provision of this Act, for those  
7 fiscal years the Department of Revenue shall distribute to  
8 those municipalities 100% of their Net State Sales Tax  
9 Increment before any distribution to any other municipality  
10 and regardless of whether or not those other municipalities  
11 will receive 100% of their Net State Sales Tax Increment. For  
12 Fiscal Year 1999, and every year thereafter until the year  
13 2007, for any municipality that has not entered into a  
14 contract or has not issued bonds prior to June 1, 1988 to  
15 finance redevelopment project costs within a State Sales Tax  
16 Boundary, the Net State Sales Tax Increment shall be  
17 calculated as follows: By multiplying the Net State Sales Tax  
18 Increment by 90% in the State Fiscal Year 1999; 80% in the  
19 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%  
20 in the State Fiscal Year 2002; 50% in the State Fiscal Year  
21 2003; 40% in the State Fiscal Year 2004; 30% in the State  
22 Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in  
23 the State Fiscal Year 2007. No payment shall be made for State  
24 Fiscal Year 2008 and thereafter.

25 Municipalities that issued bonds in connection with a  
26 redevelopment project in a redevelopment project area within



1 the State Sales Tax Boundary prior to July 29, 1991, or that  
2 entered into contracts in connection with a redevelopment  
3 project in a redevelopment project area before June 1, 1988,  
4 shall continue to receive their proportional share of the  
5 Illinois Tax Increment Fund distribution until the date on  
6 which the redevelopment project is completed or terminated.  
7 If, however, a municipality that issued bonds in connection  
8 with a redevelopment project in a redevelopment project area  
9 within the State Sales Tax Boundary prior to July 29, 1991  
10 retires the bonds prior to June 30, 2007 or a municipality that  
11 entered into contracts in connection with a redevelopment  
12 project in a redevelopment project area before June 1, 1988  
13 completes the contracts prior to June 30, 2007, then so long as  
14 the redevelopment project is not completed or is not  
15 terminated, the Net State Sales Tax Increment shall be  
16 calculated, beginning on the date on which the bonds are  
17 retired or the contracts are completed, as follows: By  
18 multiplying the Net State Sales Tax Increment by 60% in the  
19 State Fiscal Year 2002; 50% in the State Fiscal Year 2003; 40%  
20 in the State Fiscal Year 2004; 30% in the State Fiscal Year  
21 2005; 20% in the State Fiscal Year 2006; and 10% in the State  
22 Fiscal Year 2007. No payment shall be made for State Fiscal  
23 Year 2008 and thereafter. Refunding of any bonds issued prior  
24 to July 29, 1991, shall not alter the Net State Sales Tax  
25 Increment.

26 (j) "State Utility Tax Increment Amount" means an amount

1 equal to the aggregate increase in State electric and gas tax  
2 charges imposed on owners and tenants, other than residential  
3 customers, of properties located within the redevelopment  
4 project area under Section 9-222 of the Public Utilities Act,  
5 over and above the aggregate of such charges as certified by  
6 the Department of Revenue and paid by owners and tenants,  
7 other than residential customers, of properties within the  
8 redevelopment project area during the base year, which shall  
9 be the calendar year immediately prior to the year of the  
10 adoption of the ordinance authorizing tax increment allocation  
11 financing.

12 (k) "Net State Utility Tax Increment" means the sum of the  
13 following: (a) 80% of the first \$100,000 of State Utility Tax  
14 Increment annually generated by a redevelopment project area;  
15 (b) 60% of the amount in excess of \$100,000 but not exceeding  
16 \$500,000 of the State Utility Tax Increment annually generated  
17 by a redevelopment project area; and (c) 40% of all amounts in  
18 excess of \$500,000 of State Utility Tax Increment annually  
19 generated by a redevelopment project area. For the State  
20 Fiscal Year 1999, and every year thereafter until the year  
21 2007, for any municipality that has not entered into a  
22 contract or has not issued bonds prior to June 1, 1988 to  
23 finance redevelopment project costs within a redevelopment  
24 project area, the Net State Utility Tax Increment shall be  
25 calculated as follows: By multiplying the Net State Utility  
26 Tax Increment by 90% in the State Fiscal Year 1999; 80% in the

1 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%  
2 in the State Fiscal Year 2002; 50% in the State Fiscal Year  
3 2003; 40% in the State Fiscal Year 2004; 30% in the State  
4 Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in  
5 the State Fiscal Year 2007. No payment shall be made for the  
6 State Fiscal Year 2008 and thereafter.

7 Municipalities that issue bonds in connection with the  
8 redevelopment project during the period from June 1, 1988  
9 until 3 years after the effective date of this Amendatory Act  
10 of 1988 shall receive the Net State Utility Tax Increment,  
11 subject to appropriation, for 15 State Fiscal Years after the  
12 issuance of such bonds. For the 16th through the 20th State  
13 Fiscal Years after issuance of the bonds, the Net State  
14 Utility Tax Increment shall be calculated as follows: By  
15 multiplying the Net State Utility Tax Increment by 90% in year  
16 16; 80% in year 17; 70% in year 18; 60% in year 19; and 50% in  
17 year 20. Refunding of any bonds issued prior to June 1, 1988,  
18 shall not alter the revised Net State Utility Tax Increment  
19 payments set forth above.

20 (l) "Obligations" mean bonds, loans, debentures, notes,  
21 special certificates or other evidence of indebtedness issued  
22 by the municipality to carry out a redevelopment project or to  
23 refund outstanding obligations.

24 (m) "Payment in lieu of taxes" means those estimated tax  
25 revenues from real property in a redevelopment project area  
26 derived from real property that has been acquired by a

1 municipality which according to the redevelopment project or  
2 plan is to be used for a private use which taxing districts  
3 would have received had a municipality not acquired the real  
4 property and adopted tax increment allocation financing and  
5 which would result from levies made after the time of the  
6 adoption of tax increment allocation financing to the time the  
7 current equalized value of real property in the redevelopment  
8 project area exceeds the total initial equalized value of real  
9 property in said area.

10 (n) "Redevelopment plan" means the comprehensive program  
11 of the municipality for development or redevelopment intended  
12 by the payment of redevelopment project costs to reduce or  
13 eliminate those conditions the existence of which qualified  
14 the redevelopment project area as a "blighted area" or  
15 "conservation area" or combination thereof or "industrial park  
16 conservation area," and thereby to enhance the tax bases of  
17 the taxing districts which extend into the redevelopment  
18 project area, provided that, with respect to redevelopment  
19 project areas described in subsections (p-1) and (p-2),  
20 "redevelopment plan" means the comprehensive program of the  
21 affected municipality for the development of qualifying  
22 transit facilities. On and after November 1, 1999 (the  
23 effective date of Public Act 91-478), no redevelopment plan  
24 may be approved or amended that includes the development of  
25 vacant land (i) with a golf course and related clubhouse and  
26 other facilities or (ii) designated by federal, State, county,

1 or municipal government as public land for outdoor  
2 recreational activities or for nature preserves and used for  
3 that purpose within 5 years prior to the adoption of the  
4 redevelopment plan. For the purpose of this subsection,  
5 "recreational activities" is limited to mean camping and  
6 hunting. Each redevelopment plan shall set forth in writing  
7 the program to be undertaken to accomplish the objectives and  
8 shall include but not be limited to:

9 (A) an itemized list of estimated redevelopment  
10 project costs;

11 (B) evidence indicating that the redevelopment project  
12 area on the whole has not been subject to growth and  
13 development through investment by private enterprise,  
14 provided that such evidence shall not be required for any  
15 redevelopment project area located within a transit  
16 facility improvement area established pursuant to Section  
17 11-74.4-3.3;

18 (C) an assessment of any financial impact of the  
19 redevelopment project area on or any increased demand for  
20 services from any taxing district affected by the plan and  
21 any program to address such financial impact or increased  
22 demand;

23 (D) the sources of funds to pay costs;

24 (E) the nature and term of the obligations to be  
25 issued;

26 (F) the most recent equalized assessed valuation of

1 the redevelopment project area;

2 (G) an estimate as to the equalized assessed valuation  
3 after redevelopment and the general land uses to apply in  
4 the redevelopment project area;

5 (H) a commitment to fair employment practices and an  
6 affirmative action plan;

7 (I) if it concerns an industrial park conservation  
8 area, the plan shall also include a general description of  
9 any proposed developer, user and tenant of any property, a  
10 description of the type, structure and general character  
11 of the facilities to be developed, a description of the  
12 type, class and number of new employees to be employed in  
13 the operation of the facilities to be developed; and

14 (J) if property is to be annexed to the municipality,  
15 the plan shall include the terms of the annexation  
16 agreement.

17 The provisions of items (B) and (C) of this subsection (n)  
18 shall not apply to a municipality that before March 14, 1994  
19 (the effective date of Public Act 88-537) had fixed, either by  
20 its corporate authorities or by a commission designated under  
21 subsection (k) of Section 11-74.4-4, a time and place for a  
22 public hearing as required by subsection (a) of Section  
23 11-74.4-5. No redevelopment plan shall be adopted unless a  
24 municipality complies with all of the following requirements:

25 (1) The municipality finds that the redevelopment  
26 project area on the whole has not been subject to growth

1 and development through investment by private enterprise  
2 and would not reasonably be anticipated to be developed  
3 without the adoption of the redevelopment plan, provided,  
4 however, that such a finding shall not be required with  
5 respect to any redevelopment project area located within a  
6 transit facility improvement area established pursuant to  
7 Section 11-74.4-3.3.

8 (2) The municipality finds that the redevelopment plan  
9 and project conform to the comprehensive plan for the  
10 development of the municipality as a whole, or, for  
11 municipalities with a population of 100,000 or more,  
12 regardless of when the redevelopment plan and project was  
13 adopted, the redevelopment plan and project either: (i)  
14 conforms to the strategic economic development or  
15 redevelopment plan issued by the designated planning  
16 authority of the municipality, or (ii) includes land uses  
17 that have been approved by the planning commission of the  
18 municipality.

19 (3) The redevelopment plan establishes the estimated  
20 dates of completion of the redevelopment project and  
21 retirement of obligations issued to finance redevelopment  
22 project costs. Those dates may not be later than the dates  
23 set forth under Section 11-74.4-3.5.

24 A municipality may by municipal ordinance amend an  
25 existing redevelopment plan to conform to this paragraph  
26 (3) as amended by Public Act 91-478, which municipal

1 ordinance may be adopted without further hearing or notice  
2 and without complying with the procedures provided in this  
3 Act pertaining to an amendment to or the initial approval  
4 of a redevelopment plan and project and designation of a  
5 redevelopment project area.

6 (3.5) The municipality finds, in the case of an  
7 industrial park conservation area, also that the  
8 municipality is a labor surplus municipality and that the  
9 implementation of the redevelopment plan will reduce  
10 unemployment, create new jobs and by the provision of new  
11 facilities enhance the tax base of the taxing districts  
12 that extend into the redevelopment project area.

13 (4) If any incremental revenues are being utilized  
14 under Section 8(a)(1) or 8(a)(2) of this Act in  
15 redevelopment project areas approved by ordinance after  
16 January 1, 1986, the municipality finds: (a) that the  
17 redevelopment project area would not reasonably be  
18 developed without the use of such incremental revenues,  
19 and (b) that such incremental revenues will be exclusively  
20 utilized for the development of the redevelopment project  
21 area.

22 (5) If: (a) the redevelopment plan will not result in  
23 displacement of residents from 10 or more inhabited  
24 residential units, and the municipality certifies in the  
25 plan that such displacement will not result from the plan;  
26 or (b) the redevelopment plan is for a redevelopment



1 project area located within a transit facility improvement  
2 area established pursuant to Section 11-74.4-3.3, and the  
3 applicable project is subject to the process for  
4 evaluation of environmental effects under the National  
5 Environmental Policy Act of 1969, 42 U.S.C. 4321 et seq.,  
6 then a housing impact study need not be performed. If,  
7 however, the redevelopment plan would result in the  
8 displacement of residents from 10 or more inhabited  
9 residential units, or if the redevelopment project area  
10 contains 75 or more inhabited residential units and no  
11 certification is made, then the municipality shall  
12 prepare, as part of the separate feasibility report  
13 required by subsection (a) of Section 11-74.4-5, a housing  
14 impact study.

15 Part I of the housing impact study shall include (i)  
16 data as to whether the residential units are single family  
17 or multi-family units, (ii) the number and type of rooms  
18 within the units, if that information is available, (iii)  
19 whether the units are inhabited or uninhabited, as  
20 determined not less than 45 days before the date that the  
21 ordinance or resolution required by subsection (a) of  
22 Section 11-74.4-5 is passed, and (iv) data as to the  
23 racial and ethnic composition of the residents in the  
24 inhabited residential units. The data requirement as to  
25 the racial and ethnic composition of the residents in the  
26 inhabited residential units shall be deemed to be fully

1 satisfied by data from the most recent federal census.

2 Part II of the housing impact study shall identify the  
3 inhabited residential units in the proposed redevelopment  
4 project area that are to be or may be removed. If inhabited  
5 residential units are to be removed, then the housing  
6 impact study shall identify (i) the number and location of  
7 those units that will or may be removed, (ii) the  
8 municipality's plans for relocation assistance for those  
9 residents in the proposed redevelopment project area whose  
10 residences are to be removed, (iii) the availability of  
11 replacement housing for those residents whose residences  
12 are to be removed, and shall identify the type, location,  
13 and cost of the housing, and (iv) the type and extent of  
14 relocation assistance to be provided.

15 (6) On and after November 1, 1999, the housing impact  
16 study required by paragraph (5) shall be incorporated in  
17 the redevelopment plan for the redevelopment project area.

18 (7) On and after November 1, 1999, no redevelopment  
19 plan shall be adopted, nor an existing plan amended, nor  
20 shall residential housing that is occupied by households  
21 of low-income and very low-income persons in currently  
22 existing redevelopment project areas be removed after  
23 November 1, 1999 unless the redevelopment plan provides,  
24 with respect to inhabited housing units that are to be  
25 removed for households of low-income and very low-income  
26 persons, affordable housing and relocation assistance not

1 less than that which would be provided under the federal  
2 Uniform Relocation Assistance and Real Property  
3 Acquisition Policies Act of 1970 and the regulations under  
4 that Act, including the eligibility criteria. Affordable  
5 housing may be either existing or newly constructed  
6 housing. For purposes of this paragraph (7), "low-income  
7 households", "very low-income households", and "affordable  
8 housing" have the meanings set forth in the Illinois  
9 Affordable Housing Act. The municipality shall make a good  
10 faith effort to ensure that this affordable housing is  
11 located in or near the redevelopment project area within  
12 the municipality.

13 (8) On and after November 1, 1999, if, after the  
14 adoption of the redevelopment plan for the redevelopment  
15 project area, any municipality desires to amend its  
16 redevelopment plan to remove more inhabited residential  
17 units than specified in its original redevelopment plan,  
18 that change shall be made in accordance with the  
19 procedures in subsection (c) of Section 11-74.4-5.

20 (9) For redevelopment project areas designated prior  
21 to November 1, 1999, the redevelopment plan may be amended  
22 without further joint review board meeting or hearing,  
23 provided that the municipality shall give notice of any  
24 such changes by mail to each affected taxing district and  
25 registrant on the interested party registry, to authorize  
26 the municipality to expend tax increment revenues for

1 redevelopment project costs defined by paragraphs (5) and  
2 (7.5), subparagraphs (E) and (F) of paragraph (11), and  
3 paragraph (11.5) of subsection (q) of Section 11-74.4-3,  
4 so long as the changes do not increase the total estimated  
5 redevelopment project costs set out in the redevelopment  
6 plan by more than 5% after adjustment for inflation from  
7 the date the plan was adopted.

8 (o) "Redevelopment project" means any public and private  
9 development project in furtherance of the objectives of a  
10 redevelopment plan. On and after November 1, 1999 (the  
11 effective date of Public Act 91-478), no redevelopment plan  
12 may be approved or amended that includes the development of  
13 vacant land (i) with a golf course and related clubhouse and  
14 other facilities or (ii) designated by federal, State, county,  
15 or municipal government as public land for outdoor  
16 recreational activities or for nature preserves and used for  
17 that purpose within 5 years prior to the adoption of the  
18 redevelopment plan. For the purpose of this subsection,  
19 "recreational activities" is limited to mean camping and  
20 hunting.

21 (p) "Redevelopment project area" means an area designated  
22 by the municipality, which is not less in the aggregate than 1  
23 1/2 acres and in respect to which the municipality has made a  
24 finding that there exist conditions which cause the area to be  
25 classified as an industrial park conservation area or a  
26 blighted area or a conservation area, or a combination of both

1 blighted areas and conservation areas.

2 (p-1) Notwithstanding any provision of this Act to the  
3 contrary, on and after August 25, 2009 (the effective date of  
4 Public Act 96-680), a redevelopment project area may include  
5 areas within a one-half mile radius of an existing or proposed  
6 Regional Transportation Authority Suburban Transit Access  
7 Route (STAR Line) station without a finding that the area is  
8 classified as an industrial park conservation area, a blighted  
9 area, a conservation area, or a combination thereof, but only  
10 if the municipality receives unanimous consent from the joint  
11 review board created to review the proposed redevelopment  
12 project area.

13 (p-2) Notwithstanding any provision of this Act to the  
14 contrary, on and after the effective date of this amendatory  
15 Act of the 99th General Assembly, a redevelopment project area  
16 may include areas within a transit facility improvement area  
17 that has been established pursuant to Section 11-74.4-3.3  
18 without a finding that the area is classified as an industrial  
19 park conservation area, a blighted area, a conservation area,  
20 or any combination thereof.

21 (q) "Redevelopment project costs", except for  
22 redevelopment project areas created pursuant to subsection  
23 (p-1) or (p-2), means and includes the sum total of all  
24 reasonable or necessary costs incurred or estimated to be  
25 incurred, and any such costs incidental to a redevelopment  
26 plan and a redevelopment project. Such costs include, without

1 limitation, the following:

2 (1) Costs of studies, surveys, development of plans,  
3 and specifications, implementation and administration of  
4 the redevelopment plan including but not limited to staff  
5 and professional service costs for architectural,  
6 engineering, legal, financial, planning or other services,  
7 provided however that no charges for professional services  
8 may be based on a percentage of the tax increment  
9 collected; except that on and after November 1, 1999 (the  
10 effective date of Public Act 91-478), no contracts for  
11 professional services, excluding architectural and  
12 engineering services, may be entered into if the terms of  
13 the contract extend beyond a period of 3 years. In  
14 addition, "redevelopment project costs" shall not include  
15 lobbying expenses. After consultation with the  
16 municipality, each tax increment consultant or advisor to  
17 a municipality that plans to designate or has designated a  
18 redevelopment project area shall inform the municipality  
19 in writing of any contracts that the consultant or advisor  
20 has entered into with entities or individuals that have  
21 received, or are receiving, payments financed by tax  
22 increment revenues produced by the redevelopment project  
23 area with respect to which the consultant or advisor has  
24 performed, or will be performing, service for the  
25 municipality. This requirement shall be satisfied by the  
26 consultant or advisor before the commencement of services

1 for the municipality and thereafter whenever any other  
2 contracts with those individuals or entities are executed  
3 by the consultant or advisor;

4 (1.5) After July 1, 1999, annual administrative costs  
5 shall not include general overhead or administrative costs  
6 of the municipality that would still have been incurred by  
7 the municipality if the municipality had not designated a  
8 redevelopment project area or approved a redevelopment  
9 plan;

10 (1.6) The cost of marketing sites within the  
11 redevelopment project area to prospective businesses,  
12 developers, and investors;

13 (2) Property assembly costs, including but not limited  
14 to acquisition of land and other property, real or  
15 personal, or rights or interests therein, demolition of  
16 buildings, site preparation, site improvements that serve  
17 as an engineered barrier addressing ground level or below  
18 ground environmental contamination, including, but not  
19 limited to parking lots and other concrete or asphalt  
20 barriers, and the clearing and grading of land;

21 (3) Costs of rehabilitation, reconstruction or repair  
22 or remodeling of existing public or private buildings,  
23 fixtures, and leasehold improvements; and the cost of  
24 replacing an existing public building if pursuant to the  
25 implementation of a redevelopment project the existing  
26 public building is to be demolished to use the site for

1 private investment or devoted to a different use requiring  
2 private investment; including any direct or indirect costs  
3 relating to Green Globes or LEED certified construction  
4 elements or construction elements with an equivalent  
5 certification;

6 (4) Costs of the construction of public works or  
7 improvements, including any direct or indirect costs  
8 relating to Green Globes or LEED certified construction  
9 elements or construction elements with an equivalent  
10 certification, except that on and after November 1, 1999,  
11 redevelopment project costs shall not include the cost of  
12 constructing a new municipal public building principally  
13 used to provide offices, storage space, or conference  
14 facilities or vehicle storage, maintenance, or repair for  
15 administrative, public safety, or public works personnel  
16 and that is not intended to replace an existing public  
17 building as provided under paragraph (3) of subsection (q)  
18 of Section 11-74.4-3 unless either (i) the construction of  
19 the new municipal building implements a redevelopment  
20 project that was included in a redevelopment plan that was  
21 adopted by the municipality prior to November 1, 1999,  
22 (ii) the municipality makes a reasonable determination in  
23 the redevelopment plan, supported by information that  
24 provides the basis for that determination, that the new  
25 municipal building is required to meet an increase in the  
26 need for public safety purposes anticipated to result from



1 the implementation of the redevelopment plan, or (iii) the  
2 new municipal public building is for the storage,  
3 maintenance, or repair of transit vehicles and is located  
4 in a transit facility improvement area that has been  
5 established pursuant to Section 11-74.4-3.3;

6 (5) Costs of job training and retraining projects,  
7 including the cost of "welfare to work" programs  
8 implemented by businesses located within the redevelopment  
9 project area;

10 (6) Financing costs, including but not limited to all  
11 necessary and incidental expenses related to the issuance  
12 of obligations and which may include payment of interest  
13 on any obligations issued hereunder including interest  
14 accruing during the estimated period of construction of  
15 any redevelopment project for which such obligations are  
16 issued and for not exceeding 36 months thereafter and  
17 including reasonable reserves related thereto;

18 (7) To the extent the municipality by written  
19 agreement accepts and approves the same, all or a portion  
20 of a taxing district's capital costs resulting from the  
21 redevelopment project necessarily incurred or to be  
22 incurred within a taxing district in furtherance of the  
23 objectives of the redevelopment plan and project;

24 (7.5) For redevelopment project areas designated (or  
25 redevelopment project areas amended to add or increase the  
26 number of tax-increment-financing assisted housing units)

1 on or after November 1, 1999, an elementary, secondary, or  
2 unit school district's increased costs attributable to  
3 assisted housing units located within the redevelopment  
4 project area for which the developer or redeveloper  
5 receives financial assistance through an agreement with  
6 the municipality or because the municipality incurs the  
7 cost of necessary infrastructure improvements within the  
8 boundaries of the assisted housing sites necessary for the  
9 completion of that housing as authorized by this Act, and  
10 which costs shall be paid by the municipality from the  
11 Special Tax Allocation Fund when the tax increment revenue  
12 is received as a result of the assisted housing units and  
13 shall be calculated annually as follows:

14 (A) for foundation districts, excluding any school  
15 district in a municipality with a population in excess  
16 of 1,000,000, by multiplying the district's increase  
17 in attendance resulting from the net increase in new  
18 students enrolled in that school district who reside  
19 in housing units within the redevelopment project area  
20 that have received financial assistance through an  
21 agreement with the municipality or because the  
22 municipality incurs the cost of necessary  
23 infrastructure improvements within the boundaries of  
24 the housing sites necessary for the completion of that  
25 housing as authorized by this Act since the  
26 designation of the redevelopment project area by the

1 most recently available per capita tuition cost as  
2 defined in Section 10-20.12a of the School Code less  
3 any increase in general State aid as defined in  
4 Section 18-8.05 of the School Code or evidence-based  
5 funding as defined in Section 18-8.15 of the School  
6 Code attributable to these added new students subject  
7 to the following annual limitations:

8 (i) for unit school districts with a district  
9 average 1995-96 Per Capita Tuition Charge of less  
10 than \$5,900, no more than 25% of the total amount  
11 of property tax increment revenue produced by  
12 those housing units that have received tax  
13 increment finance assistance under this Act;

14 (ii) for elementary school districts with a  
15 district average 1995-96 Per Capita Tuition Charge  
16 of less than \$5,900, no more than 17% of the total  
17 amount of property tax increment revenue produced  
18 by those housing units that have received tax  
19 increment finance assistance under this Act; and

20 (iii) for secondary school districts with a  
21 district average 1995-96 Per Capita Tuition Charge  
22 of less than \$5,900, no more than 8% of the total  
23 amount of property tax increment revenue produced  
24 by those housing units that have received tax  
25 increment finance assistance under this Act.

26 (B) For alternate method districts, flat grant

1 districts, and foundation districts with a district  
2 average 1995-96 Per Capita Tuition Charge equal to or  
3 more than \$5,900, excluding any school district with a  
4 population in excess of 1,000,000, by multiplying the  
5 district's increase in attendance resulting from the  
6 net increase in new students enrolled in that school  
7 district who reside in housing units within the  
8 redevelopment project area that have received  
9 financial assistance through an agreement with the  
10 municipality or because the municipality incurs the  
11 cost of necessary infrastructure improvements within  
12 the boundaries of the housing sites necessary for the  
13 completion of that housing as authorized by this Act  
14 since the designation of the redevelopment project  
15 area by the most recently available per capita tuition  
16 cost as defined in Section 10-20.12a of the School  
17 Code less any increase in general state aid as defined  
18 in Section 18-8.05 of the School Code or  
19 evidence-based funding as defined in Section 18-8.15  
20 of the School Code attributable to these added new  
21 students subject to the following annual limitations:

22 (i) for unit school districts, no more than  
23 40% of the total amount of property tax increment  
24 revenue produced by those housing units that have  
25 received tax increment finance assistance under  
26 this Act;

1           (ii) for elementary school districts, no more  
2           than 27% of the total amount of property tax  
3           increment revenue produced by those housing units  
4           that have received tax increment finance  
5           assistance under this Act; and

6           (iii) for secondary school districts, no more  
7           than 13% of the total amount of property tax  
8           increment revenue produced by those housing units  
9           that have received tax increment finance  
10          assistance under this Act.

11          (C) For any school district in a municipality with  
12          a population in excess of 1,000,000, the following  
13          restrictions shall apply to the reimbursement of  
14          increased costs under this paragraph (7.5):

15               (i) no increased costs shall be reimbursed  
16               unless the school district certifies that each of  
17               the schools affected by the assisted housing  
18               project is at or over its student capacity;

19               (ii) the amount reimbursable shall be reduced  
20               by the value of any land donated to the school  
21               district by the municipality or developer, and by  
22               the value of any physical improvements made to the  
23               schools by the municipality or developer; and

24               (iii) the amount reimbursed may not affect  
25               amounts otherwise obligated by the terms of any  
26               bonds, notes, or other funding instruments, or the

1 terms of any redevelopment agreement.

2 Any school district seeking payment under this  
3 paragraph (7.5) shall, after July 1 and before  
4 September 30 of each year, provide the municipality  
5 with reasonable evidence to support its claim for  
6 reimbursement before the municipality shall be  
7 required to approve or make the payment to the school  
8 district. If the school district fails to provide the  
9 information during this period in any year, it shall  
10 forfeit any claim to reimbursement for that year.  
11 School districts may adopt a resolution waiving the  
12 right to all or a portion of the reimbursement  
13 otherwise required by this paragraph (7.5). By  
14 acceptance of this reimbursement the school district  
15 waives the right to directly or indirectly set aside,  
16 modify, or contest in any manner the establishment of  
17 the redevelopment project area or projects;

18 (7.7) For redevelopment project areas designated (or  
19 redevelopment project areas amended to add or increase the  
20 number of tax-increment-financing assisted housing units)  
21 on or after January 1, 2005 (the effective date of Public  
22 Act 93-961), a public library district's increased costs  
23 attributable to assisted housing units located within the  
24 redevelopment project area for which the developer or  
25 redeveloper receives financial assistance through an  
26 agreement with the municipality or because the

1 municipality incurs the cost of necessary infrastructure  
2 improvements within the boundaries of the assisted housing  
3 sites necessary for the completion of that housing as  
4 authorized by this Act shall be paid to the library  
5 district by the municipality from the Special Tax  
6 Allocation Fund when the tax increment revenue is received  
7 as a result of the assisted housing units. This paragraph  
8 (7.7) applies only if (i) the library district is located  
9 in a county that is subject to the Property Tax Extension  
10 Limitation Law or (ii) the library district is not located  
11 in a county that is subject to the Property Tax Extension  
12 Limitation Law but the district is prohibited by any other  
13 law from increasing its tax levy rate without a prior  
14 voter referendum.

15 The amount paid to a library district under this  
16 paragraph (7.7) shall be calculated by multiplying (i) the  
17 net increase in the number of persons eligible to obtain a  
18 library card in that district who reside in housing units  
19 within the redevelopment project area that have received  
20 financial assistance through an agreement with the  
21 municipality or because the municipality incurs the cost  
22 of necessary infrastructure improvements within the  
23 boundaries of the housing sites necessary for the  
24 completion of that housing as authorized by this Act since  
25 the designation of the redevelopment project area by (ii)  
26 the per-patron cost of providing library services so long

1 as it does not exceed \$120. The per-patron cost shall be  
2 the Total Operating Expenditures Per Capita for the  
3 library in the previous fiscal year. The municipality may  
4 deduct from the amount that it must pay to a library  
5 district under this paragraph any amount that it has  
6 voluntarily paid to the library district from the tax  
7 increment revenue. The amount paid to a library district  
8 under this paragraph (7.7) shall be no more than 2% of the  
9 amount produced by the assisted housing units and  
10 deposited into the Special Tax Allocation Fund.

11 A library district is not eligible for any payment  
12 under this paragraph (7.7) unless the library district has  
13 experienced an increase in the number of patrons from the  
14 municipality that created the tax-increment-financing  
15 district since the designation of the redevelopment  
16 project area.

17 Any library district seeking payment under this  
18 paragraph (7.7) shall, after July 1 and before September  
19 30 of each year, provide the municipality with convincing  
20 evidence to support its claim for reimbursement before the  
21 municipality shall be required to approve or make the  
22 payment to the library district. If the library district  
23 fails to provide the information during this period in any  
24 year, it shall forfeit any claim to reimbursement for that  
25 year. Library districts may adopt a resolution waiving the  
26 right to all or a portion of the reimbursement otherwise



1 required by this paragraph (7.7). By acceptance of such  
2 reimbursement, the library district shall forfeit any  
3 right to directly or indirectly set aside, modify, or  
4 contest in any manner whatsoever the establishment of the  
5 redevelopment project area or projects;

6 (8) Relocation costs to the extent that a municipality  
7 determines that relocation costs shall be paid or is  
8 required to make payment of relocation costs by federal or  
9 State law or in order to satisfy subparagraph (7) of  
10 subsection (n);

11 (9) Payment in lieu of taxes;

12 (10) Costs of job training, retraining, advanced  
13 vocational education or career education, including but  
14 not limited to courses in occupational, semi-technical or  
15 technical fields leading directly to employment, incurred  
16 by one or more taxing districts, provided that such costs  
17 (i) are related to the establishment and maintenance of  
18 additional job training, advanced vocational education or  
19 career education programs for persons employed or to be  
20 employed by employers located in a redevelopment project  
21 area; and (ii) when incurred by a taxing district or  
22 taxing districts other than the municipality, are set  
23 forth in a written agreement by or among the municipality  
24 and the taxing district or taxing districts, which  
25 agreement describes the program to be undertaken,  
26 including but not limited to the number of employees to be

1 trained, a description of the training and services to be  
2 provided, the number and type of positions available or to  
3 be available, itemized costs of the program and sources of  
4 funds to pay for the same, and the term of the agreement.  
5 Such costs include, specifically, the payment by community  
6 college districts of costs pursuant to Sections 3-37,  
7 3-38, 3-40 and 3-40.1 of the Public Community College Act  
8 and by school districts of costs pursuant to Sections  
9 10-22.20a and 10-23.3a of the School Code;

10 (11) Interest cost incurred by a redeveloper related  
11 to the construction, renovation or rehabilitation of a  
12 redevelopment project provided that:

13 (A) such costs are to be paid directly from the  
14 special tax allocation fund established pursuant to  
15 this Act;

16 (B) such payments in any one year may not exceed  
17 30% of the annual interest costs incurred by the  
18 redeveloper with regard to the redevelopment project  
19 during that year;

20 (C) if there are not sufficient funds available in  
21 the special tax allocation fund to make the payment  
22 pursuant to this paragraph (11) then the amounts so  
23 due shall accrue and be payable when sufficient funds  
24 are available in the special tax allocation fund;

25 (D) the total of such interest payments paid  
26 pursuant to this Act may not exceed 30% of the total

1 (i) cost paid or incurred by the redeveloper for the  
2 redevelopment project plus (ii) redevelopment project  
3 costs excluding any property assembly costs and any  
4 relocation costs incurred by a municipality pursuant  
5 to this Act;

6 (E) the cost limits set forth in subparagraphs (B)  
7 and (D) of paragraph (11) shall be modified for the  
8 financing of rehabilitated or new housing units for  
9 low-income households and very low-income households,  
10 as defined in Section 3 of the Illinois Affordable  
11 Housing Act. The percentage of 75% shall be  
12 substituted for 30% in subparagraphs (B) and (D) of  
13 paragraph (11); and

14 (F) instead of the eligible costs provided by  
15 subparagraphs (B) and (D) of paragraph (11), as  
16 modified by this subparagraph, and notwithstanding any  
17 other provisions of this Act to the contrary, the  
18 municipality may pay from tax increment revenues up to  
19 50% of the cost of construction of new housing units to  
20 be occupied by low-income households and very  
21 low-income households as defined in Section 3 of the  
22 Illinois Affordable Housing Act. The cost of  
23 construction of those units may be derived from the  
24 proceeds of bonds issued by the municipality under  
25 this Act or other constitutional or statutory  
26 authority or from other sources of municipal revenue

1           that may be reimbursed from tax increment revenues or  
2           the proceeds of bonds issued to finance the  
3           construction of that housing.

4           The eligible costs provided under this  
5           subparagraph (F) of paragraph (11) shall be an  
6           eligible cost for the construction, renovation, and  
7           rehabilitation of all low and very low-income housing  
8           units, as defined in Section 3 of the Illinois  
9           Affordable Housing Act, within the redevelopment  
10          project area. If the low and very low-income units are  
11          part of a residential redevelopment project that  
12          includes units not affordable to low and very  
13          low-income households, only the low and very  
14          low-income units shall be eligible for benefits under  
15          this subparagraph (F) of paragraph (11). The standards  
16          for maintaining the occupancy by low-income households  
17          and very low-income households, as defined in Section  
18          3 of the Illinois Affordable Housing Act, of those  
19          units constructed with eligible costs made available  
20          under the provisions of this subparagraph (F) of  
21          paragraph (11) shall be established by guidelines  
22          adopted by the municipality. The responsibility for  
23          annually documenting the initial occupancy of the  
24          units by low-income households and very low-income  
25          households, as defined in Section 3 of the Illinois  
26          Affordable Housing Act, shall be that of the then

1 current owner of the property. For ownership units,  
2 the guidelines will provide, at a minimum, for a  
3 reasonable recapture of funds, or other appropriate  
4 methods designed to preserve the original  
5 affordability of the ownership units. For rental  
6 units, the guidelines will provide, at a minimum, for  
7 the affordability of rent to low and very low-income  
8 households. As units become available, they shall be  
9 rented to income-eligible tenants. The municipality  
10 may modify these guidelines from time to time; the  
11 guidelines, however, shall be in effect for as long as  
12 tax increment revenue is being used to pay for costs  
13 associated with the units or for the retirement of  
14 bonds issued to finance the units or for the life of  
15 the redevelopment project area, whichever is later;

16 (11.5) If the redevelopment project area is located  
17 within a municipality with a population of more than  
18 100,000, the cost of day care services for children of  
19 employees from low-income families working for businesses  
20 located within the redevelopment project area and all or a  
21 portion of the cost of operation of day care centers  
22 established by redevelopment project area businesses to  
23 serve employees from low-income families working in  
24 businesses located in the redevelopment project area. For  
25 the purposes of this paragraph, "low-income families"  
26 means families whose annual income does not exceed 80% of

1           the municipal, county, or regional median income, adjusted  
2           for family size, as the annual income and municipal,  
3           county, or regional median income are determined from time  
4           to time by the United States Department of Housing and  
5           Urban Development.

6           (12) Costs relating to the development of urban  
7           agricultural areas under Division 15.2 of the Illinois  
8           Municipal Code.

9           Unless explicitly stated herein the cost of construction  
10          of new privately-owned buildings shall not be an eligible  
11          redevelopment project cost.

12          After November 1, 1999 (the effective date of Public Act  
13          91-478), none of the redevelopment project costs enumerated in  
14          this subsection shall be eligible redevelopment project costs  
15          if those costs would provide direct financial support to a  
16          retail entity initiating operations in the redevelopment  
17          project area while terminating operations at another Illinois  
18          location within 10 miles of the redevelopment project area but  
19          outside the boundaries of the redevelopment project area  
20          municipality. For purposes of this paragraph, termination  
21          means a closing of a retail operation that is directly related  
22          to the opening of the same operation or like retail entity  
23          owned or operated by more than 50% of the original ownership in  
24          a redevelopment project area, but it does not mean closing an  
25          operation for reasons beyond the control of the retail entity,  
26          as documented by the retail entity, subject to a reasonable

1 finding by the municipality that the current location  
2 contained inadequate space, had become economically obsolete,  
3 or was no longer a viable location for the retailer or  
4 serviceman.

5 No cost shall be a redevelopment project cost in a  
6 redevelopment project area if used to demolish, remove, or  
7 substantially modify a historic resource, after August 26,  
8 2008 (the effective date of Public Act 95-934), unless no  
9 prudent and feasible alternative exists. "Historic resource"  
10 for the purpose of this paragraph means (i) a place or  
11 structure that is included or eligible for inclusion on the  
12 National Register of Historic Places or (ii) a contributing  
13 structure in a district on the National Register of Historic  
14 Places. This paragraph does not apply to a place or structure  
15 for which demolition, removal, or modification is subject to  
16 review by the preservation agency of a Certified Local  
17 Government designated as such by the National Park Service of  
18 the United States Department of the Interior.

19 If a special service area has been established pursuant to  
20 the Special Service Area Tax Act or Special Service Area Tax  
21 Law, then any tax increment revenues derived from the tax  
22 imposed pursuant to the Special Service Area Tax Act or  
23 Special Service Area Tax Law may be used within the  
24 redevelopment project area for the purposes permitted by that  
25 Act or Law as well as the purposes permitted by this Act.

26 (q-1) For redevelopment project areas created pursuant to

1 subsection (p-1), redevelopment project costs are limited to  
2 those costs in paragraph (q) that are related to the existing  
3 or proposed Regional Transportation Authority Suburban Transit  
4 Access Route (STAR Line) station.

5 (q-2) For a redevelopment project area located within a  
6 transit facility improvement area established pursuant to  
7 Section 11-74.4-3.3, redevelopment project costs means those  
8 costs described in subsection (q) that are related to the  
9 construction, reconstruction, rehabilitation, remodeling, or  
10 repair of any existing or proposed transit facility.

11 (r) "State Sales Tax Boundary" means the redevelopment  
12 project area or the amended redevelopment project area  
13 boundaries which are determined pursuant to subsection (9) of  
14 Section 11-74.4-8a of this Act. The Department of Revenue  
15 shall certify pursuant to subsection (9) of Section 11-74.4-8a  
16 the appropriate boundaries eligible for the determination of  
17 State Sales Tax Increment.

18 (s) "State Sales Tax Increment" means an amount equal to  
19 the increase in the aggregate amount of taxes paid by  
20 retailers and servicemen, other than retailers and servicemen  
21 subject to the Public Utilities Act, on transactions at places  
22 of business located within a State Sales Tax Boundary pursuant  
23 to the Retailers' Occupation Tax Act, the Use Tax Act, the  
24 Service Use Tax Act, and the Service Occupation Tax Act,  
25 except such portion of such increase that is paid into the  
26 State and Local Sales Tax Reform Fund, the Local Government



1 Distributive Fund, the Local Government Tax Fund and the  
2 County and Mass Transit District Fund, for as long as State  
3 participation exists, over and above the Initial Sales Tax  
4 Amounts, Adjusted Initial Sales Tax Amounts or the Revised  
5 Initial Sales Tax Amounts for such taxes as certified by the  
6 Department of Revenue and paid under those Acts by retailers  
7 and servicemen on transactions at places of business located  
8 within the State Sales Tax Boundary during the base year which  
9 shall be the calendar year immediately prior to the year in  
10 which the municipality adopted tax increment allocation  
11 financing, less 3.0% of such amounts generated under the  
12 Retailers' Occupation Tax Act, Use Tax Act and Service Use Tax  
13 Act and the Service Occupation Tax Act, which sum shall be  
14 appropriated to the Department of Revenue to cover its costs  
15 of administering and enforcing this Section. For purposes of  
16 computing the aggregate amount of such taxes for base years  
17 occurring prior to 1985, the Department of Revenue shall  
18 compute the Initial Sales Tax Amount for such taxes and deduct  
19 therefrom an amount equal to 4% of the aggregate amount of  
20 taxes per year for each year the base year is prior to 1985,  
21 but not to exceed a total deduction of 12%. The amount so  
22 determined shall be known as the "Adjusted Initial Sales Tax  
23 Amount". For purposes of determining the State Sales Tax  
24 Increment the Department of Revenue shall for each period  
25 subtract from the tax amounts received from retailers and  
26 servicemen on transactions located in the State Sales Tax

1 Boundary, the certified Initial Sales Tax Amounts, Adjusted  
2 Initial Sales Tax Amounts or Revised Initial Sales Tax Amounts  
3 for the Retailers' Occupation Tax Act, the Use Tax Act, the  
4 Service Use Tax Act and the Service Occupation Tax Act. For the  
5 State Fiscal Year 1989 this calculation shall be made by  
6 utilizing the calendar year 1987 to determine the tax amounts  
7 received. For the State Fiscal Year 1990, this calculation  
8 shall be made by utilizing the period from January 1, 1988,  
9 until September 30, 1988, to determine the tax amounts  
10 received from retailers and servicemen, which shall have  
11 deducted therefrom nine-twelfths of the certified Initial  
12 Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the  
13 Revised Initial Sales Tax Amounts as appropriate. For the  
14 State Fiscal Year 1991, this calculation shall be made by  
15 utilizing the period from October 1, 1988, until June 30,  
16 1989, to determine the tax amounts received from retailers and  
17 servicemen, which shall have deducted therefrom nine-twelfths  
18 of the certified Initial State Sales Tax Amounts, Adjusted  
19 Initial Sales Tax Amounts or the Revised Initial Sales Tax  
20 Amounts as appropriate. For every State Fiscal Year  
21 thereafter, the applicable period shall be the 12 months  
22 beginning July 1 and ending on June 30, to determine the tax  
23 amounts received which shall have deducted therefrom the  
24 certified Initial Sales Tax Amounts, Adjusted Initial Sales  
25 Tax Amounts or the Revised Initial Sales Tax Amounts.  
26 Municipalities intending to receive a distribution of State

1 Sales Tax Increment must report a list of retailers to the  
2 Department of Revenue by October 31, 1988 and by July 31, of  
3 each year thereafter.

4 (t) "Taxing districts" means counties, townships, cities  
5 and incorporated towns and villages, school, road, park,  
6 sanitary, mosquito abatement, forest preserve, public health,  
7 fire protection, river conservancy, tuberculosis sanitarium  
8 and any other municipal corporations or districts with the  
9 power to levy taxes.

10 (u) "Taxing districts' capital costs" means those costs of  
11 taxing districts for capital improvements that are found by  
12 the municipal corporate authorities to be necessary and  
13 directly result from the redevelopment project.

14 (v) As used in subsection (a) of Section 11-74.4-3 of this  
15 Act, "vacant land" means any parcel or combination of parcels  
16 of real property without industrial, commercial, and  
17 residential buildings which has not been used for commercial  
18 agricultural purposes within 5 years prior to the designation  
19 of the redevelopment project area, unless the parcel is  
20 included in an industrial park conservation area or the parcel  
21 has been subdivided; provided that if the parcel was part of a  
22 larger tract that has been divided into 3 or more smaller  
23 tracts that were accepted for recording during the period from  
24 1950 to 1990, then the parcel shall be deemed to have been  
25 subdivided, and all proceedings and actions of the  
26 municipality taken in that connection with respect to any

1 previously approved or designated redevelopment project area  
2 or amended redevelopment project area are hereby validated and  
3 hereby declared to be legally sufficient for all purposes of  
4 this Act. For purposes of this Section and only for land  
5 subject to the subdivision requirements of the Plat Act, land  
6 is subdivided when the original plat of the proposed  
7 Redevelopment Project Area or relevant portion thereof has  
8 been properly certified, acknowledged, approved, and recorded  
9 or filed in accordance with the Plat Act and a preliminary  
10 plat, if any, for any subsequent phases of the proposed  
11 Redevelopment Project Area or relevant portion thereof has  
12 been properly approved and filed in accordance with the  
13 applicable ordinance of the municipality.

14 (w) "Annual Total Increment" means the sum of each  
15 municipality's annual Net Sales Tax Increment and each  
16 municipality's annual Net Utility Tax Increment. The ratio of  
17 the Annual Total Increment of each municipality to the Annual  
18 Total Increment for all municipalities, as most recently  
19 calculated by the Department, shall determine the proportional  
20 shares of the Illinois Tax Increment Fund to be distributed to  
21 each municipality.

22 (x) "LEED certified" means any certification level of  
23 construction elements by a qualified Leadership in Energy and  
24 Environmental Design Accredited Professional as determined by  
25 the U.S. Green Building Council.

26 (y) "Green Globes certified" means any certification level

1 of construction elements by a qualified Green Globes  
2 Professional as determined by the Green Building Initiative.

3 (Source: P.A. 99-792, eff. 8-12-16; 100-201, eff. 8-18-17;  
4 100-465, eff. 8-31-17; 100-1133, eff. 1-1-19.)

5 (65 ILCS 5/11-74.4-3.5)

6 Sec. 11-74.4-3.5. Completion dates for redevelopment  
7 projects.

8 (a) Unless otherwise stated in this Section and before  
9 July 1, 2021, the estimated dates of completion of the  
10 redevelopment project and retirement of obligations issued to  
11 finance redevelopment project costs (including refunding bonds  
12 under Section 11-74.4-7) may not be later than December 31 of  
13 the year in which the payment to the municipal treasurer, as  
14 provided in subsection (b) of Section 11-74.4-8 of this Act,  
15 is to be made with respect to ad valorem taxes levied in the  
16 23rd calendar year after the year in which the ordinance  
17 approving the redevelopment project area was adopted if the  
18 ordinance was adopted on or after January 15, 1981.

19 (a-3) After July 1, 2021, the estimated dates of  
20 completion of the redevelopment project and retirement of  
21 obligations issued to finance redevelopment project costs  
22 (including refunding bonds under Section 11-74.4-7) may not be  
23 later than December 31 of the year in which the payment to the  
24 municipal treasurer, as provided in subsection (b) of Section  
25 11-74.4-8 of this Act, is to be made with respect to ad valorem

1 taxes levied in the 10th calendar year after the year in which  
2 the ordinance approving the redevelopment project area was  
3 adopted if the ordinance was adopted on or after July 1, 2021.

4 (a-5) If the redevelopment project area is located within  
5 a transit facility improvement area established pursuant to  
6 Section 11-74.4-3, the estimated dates of completion of the  
7 redevelopment project and retirement of obligations issued to  
8 finance redevelopment project costs (including refunding bonds  
9 under Section 11-74.4-7) may not be later than December 31 of  
10 the year in which the payment to the municipal treasurer, as  
11 provided in subsection (b) of Section 11-74.4-8 of this Act,  
12 is to be made with respect to ad valorem taxes levied in the  
13 35th calendar year after the year in which the ordinance  
14 approving the redevelopment project area was adopted.

15 (a-7) A municipality may adopt tax increment financing for  
16 a redevelopment project area located in a transit facility  
17 improvement area that also includes real property located  
18 within an existing redevelopment project area established  
19 prior to August 12, 2016 (the effective date of Public Act  
20 99-792). In such case: (i) the provisions of this Division  
21 shall apply with respect to the previously established  
22 redevelopment project area until the municipality adopts, as  
23 required in accordance with applicable provisions of this  
24 Division, an ordinance dissolving the special tax allocation  
25 fund for such redevelopment project area and terminating the  
26 designation of such redevelopment project area as a

1 redevelopment project area; and (ii) after the effective date  
2 of the ordinance described in (i), the provisions of this  
3 Division shall apply with respect to the subsequently  
4 established redevelopment project area located in a transit  
5 facility improvement area.

6 (b) The estimated dates of completion of the redevelopment  
7 project and retirement of obligations issued to finance  
8 redevelopment project costs (including refunding bonds under  
9 Section 11-74.4-7) may not be later than December 31 of the  
10 year in which the payment to the municipal treasurer as  
11 provided in subsection (b) of Section 11-74.4-8 of this Act is  
12 to be made with respect to ad valorem taxes levied in the 32nd  
13 calendar year after the year in which the ordinance approving  
14 the redevelopment project area was adopted if the ordinance  
15 was adopted on September 9, 1999 by the Village of Downs.

16 The estimated dates of completion of the redevelopment  
17 project and retirement of obligations issued to finance  
18 redevelopment project costs (including refunding bonds under  
19 Section 11-74.4-7) may not be later than December 31 of the  
20 year in which the payment to the municipal treasurer as  
21 provided in subsection (b) of Section 11-74.4-8 of this Act is  
22 to be made with respect to ad valorem taxes levied in the 33rd  
23 calendar year after the year in which the ordinance approving  
24 the redevelopment project area was adopted if the ordinance  
25 was adopted on May 20, 1985 by the Village of Wheeling.

26 The estimated dates of completion of the redevelopment

1 project and retirement of obligations issued to finance  
2 redevelopment project costs (including refunding bonds under  
3 Section 11-74.4-7) may not be later than December 31 of the  
4 year in which the payment to the municipal treasurer as  
5 provided in subsection (b) of Section 11-74.4-8 of this Act is  
6 to be made with respect to ad valorem taxes levied in the 28th  
7 calendar year after the year in which the ordinance approving  
8 the redevelopment project area was adopted if the ordinance  
9 was adopted on October 12, 1989 by the City of Lawrenceville.

10 (c) The estimated dates of completion of the redevelopment  
11 project and retirement of obligations issued to finance  
12 redevelopment project costs (including refunding bonds under  
13 Section 11-74.4-7) may not be later than December 31 of the  
14 year in which the payment to the municipal treasurer as  
15 provided in subsection (b) of Section 11-74.4-8 of this Act is  
16 to be made with respect to ad valorem taxes levied (i) in the  
17 35th calendar year after the year in which the ordinance  
18 approving the redevelopment project area was adopted through  
19 June 30, 2021, and (ii) after July 1, 2021, in the 15th  
20 calendar year after the year in which the ordinance approving  
21 the redevelopment project area was adopted:

22 (1) If the ordinance was adopted before January 15,  
23 1981.

24 (2) If the ordinance was adopted in December 1983,  
25 April 1984, July 1985, or December 1989.

26 (3) If the ordinance was adopted in December 1987 and



1 the redevelopment project is located within one mile of  
2 Midway Airport.

3 (4) If the ordinance was adopted before January 1,  
4 1987 by a municipality in Mason County.

5 (5) If the municipality is subject to the Local  
6 Government Financial Planning and Supervision Act or the  
7 Financially Distressed City Law.

8 (6) If the ordinance was adopted in December 1984 by  
9 the Village of Rosemont.

10 (7) If the ordinance was adopted on December 31, 1986  
11 by a municipality located in Clinton County for which at  
12 least \$250,000 of tax increment bonds were authorized on  
13 June 17, 1997, or if the ordinance was adopted on December  
14 31, 1986 by a municipality with a population in 1990 of  
15 less than 3,600 that is located in a county with a  
16 population in 1990 of less than 34,000 and for which at  
17 least \$250,000 of tax increment bonds were authorized on  
18 June 17, 1997.

19 (8) If the ordinance was adopted on October 5, 1982 by  
20 the City of Kankakee, or if the ordinance was adopted on  
21 December 29, 1986 by East St. Louis.

22 (9) If the ordinance was adopted on November 12, 1991  
23 by the Village of Sauget.

24 (10) If the ordinance was adopted on February 11, 1985  
25 by the City of Rock Island.

26 (11) If the ordinance was adopted before December 18,

1 1986 by the City of Moline.

2 (12) If the ordinance was adopted in September 1988 by  
3 Sauk Village.

4 (13) If the ordinance was adopted in October 1993 by  
5 Sauk Village.

6 (14) If the ordinance was adopted on December 29, 1986  
7 by the City of Galva.

8 (15) If the ordinance was adopted in March 1991 by the  
9 City of Centreville.

10 (16) If the ordinance was adopted on January 23, 1991  
11 by the City of East St. Louis.

12 (17) If the ordinance was adopted on December 22, 1986  
13 by the City of Aledo.

14 (18) If the ordinance was adopted on February 5, 1990  
15 by the City of Clinton.

16 (19) If the ordinance was adopted on September 6, 1994  
17 by the City of Freeport.

18 (20) If the ordinance was adopted on December 22, 1986  
19 by the City of Tuscola.

20 (21) If the ordinance was adopted on December 23, 1986  
21 by the City of Sparta.

22 (22) If the ordinance was adopted on December 23, 1986  
23 by the City of Beardstown.

24 (23) If the ordinance was adopted on April 27, 1981,  
25 October 21, 1985, or December 30, 1986 by the City of  
26 Belleville.

1           (24) If the ordinance was adopted on December 29, 1986  
2           by the City of Collinsville.

3           (25) If the ordinance was adopted on September 14,  
4           1994 by the City of Alton.

5           (26) If the ordinance was adopted on November 11, 1996  
6           by the City of Lexington.

7           (27) If the ordinance was adopted on November 5, 1984  
8           by the City of LeRoy.

9           (28) If the ordinance was adopted on April 3, 1991 or  
10          June 3, 1992 by the City of Markham.

11          (29) If the ordinance was adopted on November 11, 1986  
12          by the City of Pekin.

13          (30) If the ordinance was adopted on December 15, 1981  
14          by the City of Champaign.

15          (31) If the ordinance was adopted on December 15, 1986  
16          by the City of Urbana.

17          (32) If the ordinance was adopted on December 15, 1986  
18          by the Village of Heyworth.

19          (33) If the ordinance was adopted on February 24, 1992  
20          by the Village of Heyworth.

21          (34) If the ordinance was adopted on March 16, 1995 by  
22          the Village of Heyworth.

23          (35) If the ordinance was adopted on December 23, 1986  
24          by the Town of Cicero.

25          (36) If the ordinance was adopted on December 30, 1986  
26          by the City of Effingham.

1           (37) If the ordinance was adopted on May 9, 1991 by the  
2 Village of Tilton.

3           (38) If the ordinance was adopted on October 20, 1986  
4 by the City of Elmhurst.

5           (39) If the ordinance was adopted on January 19, 1988  
6 by the City of Waukegan.

7           (40) If the ordinance was adopted on September 21,  
8 1998 by the City of Waukegan.

9           (41) If the ordinance was adopted on December 31, 1986  
10 by the City of Sullivan.

11           (42) If the ordinance was adopted on December 23, 1991  
12 by the City of Sullivan.

13           (43) If the ordinance was adopted on December 31, 1986  
14 by the City of Oglesby.

15           (44) If the ordinance was adopted on July 28, 1987 by  
16 the City of Marion.

17           (45) If the ordinance was adopted on April 23, 1990 by  
18 the City of Marion.

19           (46) If the ordinance was adopted on August 20, 1985  
20 by the Village of Mount Prospect.

21           (47) If the ordinance was adopted on February 2, 1998  
22 by the Village of Woodhull.

23           (48) If the ordinance was adopted on April 20, 1993 by  
24 the Village of Princeville.

25           (49) If the ordinance was adopted on July 1, 1986 by  
26 the City of Granite City.

1           (50) If the ordinance was adopted on February 2, 1989  
2           by the Village of Lombard.

3           (51) If the ordinance was adopted on December 29, 1986  
4           by the Village of Gardner.

5           (52) If the ordinance was adopted on July 14, 1999 by  
6           the Village of Paw Paw.

7           (53) If the ordinance was adopted on November 17, 1986  
8           by the Village of Franklin Park.

9           (54) If the ordinance was adopted on November 20, 1989  
10          by the Village of South Holland.

11          (55) If the ordinance was adopted on July 14, 1992 by  
12          the Village of Riverdale.

13          (56) If the ordinance was adopted on December 29, 1986  
14          by the City of Galesburg.

15          (57) If the ordinance was adopted on April 1, 1985 by  
16          the City of Galesburg.

17          (58) If the ordinance was adopted on May 21, 1990 by  
18          the City of West Chicago.

19          (59) If the ordinance was adopted on December 16, 1986  
20          by the City of Oak Forest.

21          (60) If the ordinance was adopted in 1999 by the City  
22          of Villa Grove.

23          (61) If the ordinance was adopted on January 13, 1987  
24          by the Village of Mt. Zion.

25          (62) If the ordinance was adopted on December 30, 1986  
26          by the Village of Manteno.

1           (63) If the ordinance was adopted on April 3, 1989 by  
2           the City of Chicago Heights.

3           (64) If the ordinance was adopted on January 6, 1999  
4           by the Village of Rosemont.

5           (65) If the ordinance was adopted on December 19, 2000  
6           by the Village of Stone Park.

7           (66) If the ordinance was adopted on December 22, 1986  
8           by the City of DeKalb.

9           (67) If the ordinance was adopted on December 2, 1986  
10          by the City of Aurora.

11          (68) If the ordinance was adopted on December 31, 1986  
12          by the Village of Milan.

13          (69) If the ordinance was adopted on September 8, 1994  
14          by the City of West Frankfort.

15          (70) If the ordinance was adopted on December 23, 1986  
16          by the Village of Libertyville.

17          (71) If the ordinance was adopted on December 22, 1986  
18          by the Village of Hoffman Estates.

19          (72) If the ordinance was adopted on September 17,  
20          1986 by the Village of Sherman.

21          (73) If the ordinance was adopted on December 16, 1986  
22          by the City of Macomb.

23          (74) If the ordinance was adopted on June 11, 2002 by  
24          the City of East Peoria to create the West Washington  
25          Street TIF.

26          (75) If the ordinance was adopted on June 11, 2002 by

1 the City of East Peoria to create the Camp Street TIF.

2 (76) If the ordinance was adopted on August 7, 2000 by  
3 the City of Des Plaines.

4 (77) If the ordinance was adopted on December 22, 1986  
5 by the City of Washington to create the Washington Square  
6 TIF #2.

7 (78) If the ordinance was adopted on December 29, 1986  
8 by the City of Morris.

9 (79) If the ordinance was adopted on July 6, 1998 by  
10 the Village of Steeleville.

11 (80) If the ordinance was adopted on December 29, 1986  
12 by the City of Pontiac to create TIF I (the Main St TIF).

13 (81) If the ordinance was adopted on December 29, 1986  
14 by the City of Pontiac to create TIF II (the Interstate  
15 TIF).

16 (82) If the ordinance was adopted on November 6, 2002  
17 by the City of Chicago to create the Madden/Wells TIF  
18 District.

19 (83) If the ordinance was adopted on November 4, 1998  
20 by the City of Chicago to create the Roosevelt/Racine TIF  
21 District.

22 (84) If the ordinance was adopted on June 10, 1998 by  
23 the City of Chicago to create the Stony Island  
24 Commercial/Burnside Industrial Corridors TIF District.

25 (85) If the ordinance was adopted on November 29, 1989  
26 by the City of Chicago to create the Englewood Mall TIF

1 District.

2 (86) If the ordinance was adopted on December 27, 1986  
3 by the City of Mendota.

4 (87) If the ordinance was adopted on December 31, 1986  
5 by the Village of Cahokia.

6 (88) If the ordinance was adopted on September 20,  
7 1999 by the City of Belleville.

8 (89) If the ordinance was adopted on December 30, 1986  
9 by the Village of Bellevue to create the Bellevue TIF  
10 District 1.

11 (90) If the ordinance was adopted on December 13, 1993  
12 by the Village of Crete.

13 (91) If the ordinance was adopted on February 12, 2001  
14 by the Village of Crete.

15 (92) If the ordinance was adopted on April 23, 2001 by  
16 the Village of Crete.

17 (93) If the ordinance was adopted on December 16, 1986  
18 by the City of Champaign.

19 (94) If the ordinance was adopted on December 20, 1986  
20 by the City of Charleston.

21 (95) If the ordinance was adopted on June 6, 1989 by  
22 the Village of Romeoville.

23 (96) If the ordinance was adopted on October 14, 1993  
24 and amended on August 2, 2010 by the City of Venice.

25 (97) If the ordinance was adopted on June 1, 1994 by  
26 the City of Markham.



1           (98) If the ordinance was adopted on May 19, 1998 by  
2 the Village of Bensenville.

3           (99) If the ordinance was adopted on November 12, 1987  
4 by the City of Dixon.

5           (100) If the ordinance was adopted on December 20,  
6 1988 by the Village of Lansing.

7           (101) If the ordinance was adopted on October 27, 1998  
8 by the City of Moline.

9           (102) If the ordinance was adopted on May 21, 1991 by  
10 the Village of Glenwood.

11           (103) If the ordinance was adopted on January 28, 1992  
12 by the City of East Peoria.

13           (104) If the ordinance was adopted on December 14,  
14 1998 by the City of Carlyle.

15           (105) If the ordinance was adopted on May 17, 2000, as  
16 subsequently amended, by the City of Chicago to create the  
17 Midwest Redevelopment TIF District.

18           (106) If the ordinance was adopted on September 13,  
19 1989 by the City of Chicago to create the Michigan/Cermak  
20 Area TIF District.

21           (107) If the ordinance was adopted on March 30, 1992  
22 by the Village of Ohio.

23           (108) If the ordinance was adopted on July 6, 1998 by  
24 the Village of Orangeville.

25           (109) If the ordinance was adopted on December 16,  
26 1997 by the Village of Germantown.

1           (110) If the ordinance was adopted on April 28, 2003  
2 by Gibson City.

3           (111) If the ordinance was adopted on December 18,  
4 1990 by the Village of Washington Park, but only after the  
5 Village of Washington Park becomes compliant with the  
6 reporting requirements under subsection (d) of Section  
7 11-74.4-5, and after the State Comptroller's certification  
8 of such compliance.

9           (112) If the ordinance was adopted on February 28,  
10 2000 by the City of Harvey.

11           (113) If the ordinance was adopted on January 11, 1991  
12 by the City of Chicago to create the Read/Dunning TIF  
13 District.

14           (114) If the ordinance was adopted on July 24, 1991 by  
15 the City of Chicago to create the Sanitary and Ship Canal  
16 TIF District.

17           (115) If the ordinance was adopted on December 4, 2007  
18 by the City of Naperville.

19           (116) If the ordinance was adopted on July 1, 2002 by  
20 the Village of Arlington Heights.

21           (117) If the ordinance was adopted on February 11,  
22 1991 by the Village of Machesney Park.

23           (118) If the ordinance was adopted on December 29,  
24 1993 by the City of Ottawa.

25           (119) If the ordinance was adopted on June 4, 1991 by  
26 the Village of Lansing.

1           (120) If the ordinance was adopted on February 10,  
2           2004 by the Village of Fox Lake.

3           (121) If the ordinance was adopted on December 22,  
4           1992 by the City of Fairfield.

5           (122) If the ordinance was adopted on February 10,  
6           1992 by the City of Mt. Sterling.

7           (123) If the ordinance was adopted on March 15, 2004  
8           by the City of Batavia.

9           (124) If the ordinance was adopted on March 18, 2002  
10          by the Village of Lake Zurich.

11          (125) If the ordinance was adopted on September 23,  
12          1997 by the City of Granite City.

13          (126) If the ordinance was adopted on May 8, 2013 by  
14          the Village of Rosemont to create the Higgins Road/River  
15          Road TIF District No. 6.

16          (127) If the ordinance was adopted on November 22,  
17          1993 by the City of Arcola.

18          (128) If the ordinance was adopted on September 7,  
19          2004 by the City of Arcola.

20          (129) If the ordinance was adopted on November 29,  
21          1999 by the City of Paris.

22          (130) If the ordinance was adopted on September 20,  
23          1994 by the City of Ottawa to create the U.S. Route 6 East  
24          Ottawa TIF.

25          (131) If the ordinance was adopted on May 2, 2002 by  
26          the Village of Crestwood.

1 (132) If the ordinance was adopted on October 27, 1992  
2 by the City of Blue Island.

3 (133) If the ordinance was adopted on December 23,  
4 1993 by the City of Lacon.

5 (134) If the ordinance was adopted on May 4, 1998 by  
6 the Village of Bradford.

7 (135) If the ordinance was adopted on June 11, 2002 by  
8 the City of Oak Forest.

9 (136) If the ordinance was adopted on November 16,  
10 1992 by the City of Pinckneyville.

11 (137) If the ordinance was adopted on March 1, 2001 by  
12 the Village of South Jacksonville.

13 (138) If the ordinance was adopted on February 26,  
14 1992 by the City of Chicago to create the Stockyards  
15 Southeast Quadrant TIF District.

16 (139) If the ordinance was adopted on January 25, 1993  
17 by the City of LaSalle.

18 (140) If the ordinance was adopted on December 23,  
19 1997 by the Village of Dieterich.

20 (141) If the ordinance was adopted on February 10,  
21 2016 by the Village of Rosemont to create the  
22 Balmoral/Pearl TIF No. 8 Tax Increment Financing  
23 Redevelopment Project Area.

24 (142) If the ordinance was adopted on June 11, 2002 by  
25 the City of Oak Forest.

26 (143) If the ordinance was adopted on January 31, 1995

1 by the Village of Milledgeville.

2 (144) If the ordinance was adopted on February 5, 1996  
3 by the Village of Pearl City.

4 (145) If the ordinance was adopted on December 21,  
5 1994 by the City of Calumet City.

6 (146) If the ordinance was adopted on May 5, 2003 by  
7 the Town of Normal.

8 (147) If the ordinance was adopted on June 2, 1998 by  
9 the City of Litchfield.

10 (148) If the ordinance was adopted on October 23, 1995  
11 by the City of Marion.

12 (149) If the ordinance was adopted on May 24, 2001 by  
13 the Village of Hanover Park.

14 (150) If the ordinance was adopted on May 30, 1995 by  
15 the Village of Dalzell.

16 (151) If the ordinance was adopted on April 15, 1997  
17 by the City of Edwardsville.

18 (152) If the ordinance was adopted on September 5,  
19 1995 by the City of Granite City.

20 (153) If the ordinance was adopted on June 21, 1999 by  
21 the Village of Table Grove.

22 (154) If the ordinance was adopted on February 23,  
23 1995 by the City of Springfield.

24 (155) If the ordinance was adopted on August 11, 1999  
25 by the City of Monmouth.

26 (156) If the ordinance was adopted on December 26,

1 1995 by the Village of Posen.

2 (157) If the ordinance was adopted on July 1, 1995 by  
3 the Village of Caseyville.

4 (158) If the ordinance was adopted on January 30, 1996  
5 by the City of Madison.

6 (159) If the ordinance was adopted on February 2, 1996  
7 by the Village of Hartford.

8 (160) If the ordinance was adopted on July 2, 1996 by  
9 the Village of Manlius.

10 (161) If the ordinance was adopted on March 21, 2000  
11 by the City of Hoopeston.

12 (162) If the ordinance was adopted on March 22, 2005  
13 by the City of Hoopeston.

14 (163) If the ordinance was adopted on July 10, 1996 by  
15 the City of Chicago to create the Goose Island TIF  
16 District.

17 (164) If the ordinance was adopted on December 11,  
18 1996 by the City of Chicago to create the Bryn  
19 Mawr/Broadway TIF District.

20 (165) If the ordinance was adopted on December 31,  
21 1995 by the City of Chicago to create the 95th/Western TIF  
22 District.

23 (166) If the ordinance was adopted on October 7, 1998  
24 by the City of Chicago to create the 71st and Stony Island  
25 TIF District.

26 (167) If the ordinance was adopted on April 19, 1995

1 by the Village of North Utica.

2 (168) If the ordinance was adopted on April 22, 1996  
3 by the City of LaSalle.

4 (169) If the ordinance was adopted on June 9, 2008 by  
5 the City of Country Club Hills.

6 (170) If the ordinance was adopted on July 3, 1996 by  
7 the Village of Phoenix.

8 (171) If the ordinance was adopted on May 19, 1997 by  
9 the Village of Swansea.

10 (172) If the ordinance was adopted on August 13, 2001  
11 by the Village of Saunemin.

12 (173) If the ordinance was adopted on January 10, 2005  
13 by the Village of Romeoville.

14 (174) If the ordinance was adopted on January 28, 1997  
15 by the City of Berwyn for the South Berwyn Corridor Tax  
16 Increment Financing District.

17 (175) If the ordinance was adopted on January 28, 1997  
18 by the City of Berwyn for the Roosevelt Road Tax Increment  
19 Financing District.

20 (176) If the ordinance was adopted on May 3, 2001 by  
21 the Village of Hanover Park for the Village Center Tax  
22 Increment Financing Redevelopment Project Area (TIF # 3).

23 (177) If the ordinance was adopted on January 1, 1996  
24 by the City of Savanna.

25 (178) If the ordinance was adopted on January 28, 2002  
26 by the Village of Okawville.

1 (179) If the ordinance was adopted on October 4, 1999  
2 by the City of Vandalia.

3 (180) If the ordinance was adopted on June 16, 2003 by  
4 the City of Rushville.

5 (181) If the ordinance was adopted on December 7, 1998  
6 by the City of Quincy for the Central Business District  
7 West Tax Increment Redevelopment Project Area.

8 (182) If the ordinance was adopted on March 27, 1997  
9 by the Village of Maywood approving the Roosevelt Road TIF  
10 District.

11 (183) If the ordinance was adopted on March 27, 1997  
12 by the Village of Maywood approving the Madison  
13 Street/Fifth Avenue TIF District.

14 (184) If the ordinance was adopted on November 10,  
15 1997 by the Village of Park Forest.

16 (185) If the ordinance was adopted on July 30, 1997 by  
17 the City of Chicago to create the Near North TIF district.

18 (186) If the ordinance was adopted on December 1, 2000  
19 by the Village of Mahomet.

20 (187) If the ordinance was adopted on June 16, 1999 by  
21 the Village of Washburn.

22 (188) If the ordinance was adopted on August 19, 1998  
23 by the Village of New Berlin.

24 On or after July 1, 2021, before the completion date may be  
25 extended under this subsection to the 15th calendar year after  
26 the year in which the ordinance approving the redevelopment



1 project area was adopted, the municipality shall request that  
2 the joint review board convene and issue a written report  
3 describing its decision whether or not to extend the  
4 completion date of the redevelopment project area. If the  
5 joint review board does not file a report, it shall be presumed  
6 that the taxing bodies approve the extension of the life of the  
7 redevelopment project area. If both the municipality and the  
8 joint review board elects to extend the completion date under  
9 this subsection, the municipality shall give at least 30 days'  
10 written notice to the taxing bodies before the adoption of the  
11 ordinance approving the extension of the completion date.

12 (d) For redevelopment project areas for which bonds were  
13 issued before July 29, 1991, or for which contracts were  
14 entered into before June 1, 1988, in connection with a  
15 redevelopment project in the area within the State Sales Tax  
16 Boundary, the estimated dates of completion of the  
17 redevelopment project and retirement of obligations to finance  
18 redevelopment project costs (including refunding bonds under  
19 Section 11-74.4-7) may be extended by municipal ordinance to  
20 December 31, 2013. The termination procedures of subsection  
21 (b) of Section 11-74.4-8 are not required for these  
22 redevelopment project areas in 2009 but are required in 2013.  
23 The extension allowed by Public Act 87-1272 shall not apply to  
24 real property tax increment allocation financing under Section  
25 11-74.4-8.

26 (e) Those dates, for purposes of real property tax

1 increment allocation financing pursuant to Section 11-74.4-8  
2 only, shall be not more than 35 years for redevelopment  
3 project areas that were adopted on or after December 16, 1986  
4 and for which at least \$8 million worth of municipal bonds were  
5 authorized on or after December 19, 1989 but before January 1,  
6 1990; provided that the municipality elects to extend the life  
7 of the redevelopment project area to 35 years by the adoption  
8 of an ordinance after at least 14 but not more than 30 days'  
9 written notice to the taxing bodies, that would otherwise  
10 constitute the joint review board for the redevelopment  
11 project area, before the adoption of the ordinance.

12 (f) Those dates, for purposes of real property tax  
13 increment allocation financing pursuant to Section 11-74.4-8  
14 only, shall be not more than 35 years for redevelopment  
15 project areas that were established on or after December 1,  
16 1981 but before January 1, 1982 and for which at least  
17 \$1,500,000 worth of tax increment revenue bonds were  
18 authorized on or after September 30, 1990 but before July 1,  
19 1991; provided that the municipality elects to extend the life  
20 of the redevelopment project area to 35 years by the adoption  
21 of an ordinance after at least 14 but not more than 30 days'  
22 written notice to the taxing bodies, that would otherwise  
23 constitute the joint review board for the redevelopment  
24 project area, before the adoption of the ordinance.

25 (f-5) Those dates, for purposes of real property tax  
26 increment allocation financing pursuant to Section 11-74.4-8

1 only, shall be not more than 47 years for redevelopment  
2 project areas that were established on December 29, 1981 by  
3 the City of Springfield; provided that (i) the City of  
4 Springfield adopts an ordinance extending the life of the  
5 redevelopment project area to 47 years and (ii) the City of  
6 Springfield provides notice to the taxing bodies that would  
7 otherwise constitute the joint review board for the  
8 redevelopment project area not more than 30 and not less than  
9 14 days prior to the adoption of that ordinance.

10 (g) In consolidating the material relating to completion  
11 dates from Sections 11-74.4-3 and 11-74.4-7 into this Section,  
12 it is not the intent of the General Assembly to make any  
13 substantive change in the law, except for the extension of the  
14 completion dates for the City of Aurora, the Village of Milan,  
15 the City of West Frankfort, the Village of Libertyville, and  
16 the Village of Hoffman Estates set forth under items (67),  
17 (68), (69), (70), and (71) of subsection (c) of this Section.

18 (Source: P.A. 100-201, eff. 8-18-17; 100-214, eff. 8-18-17;  
19 100-249, eff. 8-22-17; 100-510, eff. 9-15-17; 100-591, eff.  
20 6-21-18; 100-609, eff. 7-17-18; 100-836, eff. 8-13-18;  
21 100-853, eff. 8-14-18; 100-859, eff. 8-14-18; 100-863, eff.  
22 8-14-18; 100-873, eff. 8-14-18; 100-899, eff. 8-17-18;  
23 100-928, eff. 8-17-18; 100-967, eff. 8-19-18; 100-1031, eff.  
24 8-22-18; 100-1032, eff. 8-22-18; 100-1164, eff. 12-27-18;  
25 101-274, eff. 8-9-19; 101-618, eff. 12-20-19; 101-647, eff.  
26 6-26-20.)

1 (65 ILCS 5/11-74.4-5) (from Ch. 24, par. 11-74.4-5)

2 Sec. 11-74.4-5. Public hearing; joint review board.

3 (a) The changes made by this amendatory Act of the 91st  
4 General Assembly do not apply to a municipality that, (i)  
5 before the effective date of this amendatory Act of the 91st  
6 General Assembly, has adopted an ordinance or resolution  
7 fixing a time and place for a public hearing under this Section  
8 or (ii) before July 1, 1999, has adopted an ordinance or  
9 resolution providing for a feasibility study under Section  
10 11-74.4-4.1, but has not yet adopted an ordinance approving  
11 redevelopment plans and redevelopment projects or designating  
12 redevelopment project areas under Section 11-74.4-4, until  
13 after that municipality adopts an ordinance approving  
14 redevelopment plans and redevelopment projects or designating  
15 redevelopment project areas under Section 11-74.4-4;  
16 thereafter the changes made by this amendatory Act of the 91st  
17 General Assembly apply to the same extent that they apply to  
18 redevelopment plans and redevelopment projects that were  
19 approved and redevelopment projects that were designated  
20 before the effective date of this amendatory Act of the 91st  
21 General Assembly.

22 Prior to the adoption of an ordinance proposing the  
23 designation of a redevelopment project area, or approving a  
24 redevelopment plan or redevelopment project, the municipality  
25 by its corporate authorities, or as it may determine by any

1 commission designated under subsection (k) of Section  
2 11-74.4-4 shall adopt an ordinance or resolution fixing a time  
3 and place for public hearing. At least 10 days prior to the  
4 adoption of the ordinance or resolution establishing the time  
5 and place for the public hearing, the municipality shall make  
6 available for public inspection a redevelopment plan or a  
7 separate report that provides in reasonable detail the basis  
8 for the eligibility of the redevelopment project area. The  
9 report along with the name of a person to contact for further  
10 information shall be sent within a reasonable time after the  
11 adoption of such ordinance or resolution to the affected  
12 taxing districts by certified mail. On and after the effective  
13 date of this amendatory Act of the 91st General Assembly, the  
14 municipality shall print in a newspaper of general circulation  
15 within the municipality a notice that interested persons may  
16 register with the municipality in order to receive information  
17 on the proposed designation of a redevelopment project area or  
18 the approval of a redevelopment plan. The notice shall state  
19 the place of registration and the operating hours of that  
20 place. The municipality shall have adopted reasonable rules to  
21 implement this registration process under Section 11-74.4-4.2.  
22 The municipality shall provide notice of the availability of  
23 the redevelopment plan and eligibility report, including how  
24 to obtain this information, by mail within a reasonable time  
25 after the adoption of the ordinance or resolution, to all  
26 residential addresses that, after a good faith effort, the

1 municipality determines are located outside the proposed  
2 redevelopment project area and within 750 feet of the  
3 boundaries of the proposed redevelopment project area. This  
4 requirement is subject to the limitation that in a  
5 municipality with a population of over 100,000, if the total  
6 number of residential addresses outside the proposed  
7 redevelopment project area and within 750 feet of the  
8 boundaries of the proposed redevelopment project area exceeds  
9 750, the municipality shall be required to provide the notice  
10 to only the 750 residential addresses that, after a good faith  
11 effort, the municipality determines are outside the proposed  
12 redevelopment project area and closest to the boundaries of  
13 the proposed redevelopment project area. Notwithstanding the  
14 foregoing, notice given after August 7, 2001 (the effective  
15 date of Public Act 92-263) and before the effective date of  
16 this amendatory Act of the 92nd General Assembly to  
17 residential addresses within 750 feet of the boundaries of a  
18 proposed redevelopment project area shall be deemed to have  
19 been sufficiently given in compliance with this Act if given  
20 only to residents outside the boundaries of the proposed  
21 redevelopment project area. The notice shall also be provided  
22 by the municipality, regardless of its population, to those  
23 organizations and residents that have registered with the  
24 municipality for that information in accordance with the  
25 registration guidelines established by the municipality under  
26 Section 11-74.4-4.2.

1           At the public hearing any interested person or affected  
2 taxing district may file with the municipal clerk written  
3 objections to and may be heard orally in respect to any issues  
4 embodied in the notice. The municipality shall hear all  
5 protests and objections at the hearing and the hearing may be  
6 adjourned to another date without further notice other than a  
7 motion to be entered upon the minutes fixing the time and place  
8 of the subsequent hearing. At the public hearing or at any time  
9 prior to the adoption by the municipality of an ordinance  
10 approving a redevelopment plan, the municipality may make  
11 changes in the redevelopment plan. Changes which (1) add  
12 additional parcels of property to the proposed redevelopment  
13 project area, (2) substantially affect the general land uses  
14 proposed in the redevelopment plan, (3) substantially change  
15 the nature of or extend the life of the redevelopment project,  
16 or (4) increase the number of inhabited residential units to  
17 be displaced from the redevelopment project area, as measured  
18 from the time of creation of the redevelopment project area,  
19 to a total of more than 10, shall be made only after the  
20 municipality gives notice, convenes a joint review board, and  
21 conducts a public hearing pursuant to the procedures set forth  
22 in this Section and in Section 11-74.4-6 of this Act. Changes  
23 which do not (1) add additional parcels of property to the  
24 proposed redevelopment project area, (2) substantially affect  
25 the general land uses proposed in the redevelopment plan, (3)  
26 substantially change the nature of or extend the life of the

1 redevelopment project, or (4) increase the number of inhabited  
2 residential units to be displaced from the redevelopment  
3 project area, as measured from the time of creation of the  
4 redevelopment project area, to a total of more than 10, may be  
5 made without further hearing, provided that the municipality  
6 shall give notice of any such changes by mail to each affected  
7 taxing district and registrant on the interested parties  
8 registry, provided for under Section 11-74.4-4.2, and by  
9 publication in a newspaper of general circulation within the  
10 affected taxing district. Such notice by mail and by  
11 publication shall each occur not later than 10 days following  
12 the adoption by ordinance of such changes. Hearings with  
13 regard to a redevelopment project area, project or plan may be  
14 held simultaneously.

15 (b) Prior to holding a public hearing to approve or amend a  
16 redevelopment plan or to designate or add additional parcels  
17 of property to a redevelopment project area, the municipality  
18 shall convene a joint review board. The board shall consist of  
19 a representative selected by each community college district,  
20 local elementary school district and high school district or  
21 each local community unit school district, park district,  
22 library district, township, fire protection district, and  
23 county that will have the authority to directly levy taxes on  
24 the property within the proposed redevelopment project area at  
25 the time that the proposed redevelopment project area is  
26 approved, a representative selected by the municipality and a



1 public member. The public member shall first be selected and  
2 then the board's chairperson shall be selected by a majority  
3 of the board members present and voting.

4 For redevelopment project areas with redevelopment plans  
5 or proposed redevelopment plans that would result in the  
6 displacement of residents from 10 or more inhabited  
7 residential units or that include 75 or more inhabited  
8 residential units, the public member shall be a person who  
9 resides in the redevelopment project area. If, as determined  
10 by the housing impact study provided for in paragraph (5) of  
11 subsection (n) of Section 11-74.4-3, or if no housing impact  
12 study is required then based on other reasonable data, the  
13 majority of residential units are occupied by very low, low,  
14 or moderate income households, as defined in Section 3 of the  
15 Illinois Affordable Housing Act, the public member shall be a  
16 person who resides in very low, low, or moderate income  
17 housing within the redevelopment project area. Municipalities  
18 with fewer than 15,000 residents shall not be required to  
19 select a person who lives in very low, low, or moderate income  
20 housing within the redevelopment project area, provided that  
21 the redevelopment plan or project will not result in  
22 displacement of residents from 10 or more inhabited units, and  
23 the municipality so certifies in the plan. If no person  
24 satisfying these requirements is available or if no qualified  
25 person will serve as the public member, then the joint review  
26 board is relieved of this paragraph's selection requirements

1 for the public member.

2 Within 90 days of the effective date of this amendatory  
3 Act of the 91st General Assembly, each municipality that  
4 designated a redevelopment project area for which it was not  
5 required to convene a joint review board under this Section  
6 shall convene a joint review board to perform the duties  
7 specified under paragraph (e) of this Section.

8 All board members shall be appointed and the first board  
9 meeting shall be held at least 14 days but not more than 28  
10 days after the mailing of notice by the municipality to the  
11 taxing districts as required by Section 11-74.4-6(c).  
12 Notwithstanding the preceding sentence, a municipality that  
13 adopted either a public hearing resolution or a feasibility  
14 resolution between July 1, 1999 and July 1, 2000 that called  
15 for the meeting of the joint review board within 14 days of  
16 notice of public hearing to affected taxing districts is  
17 deemed to be in compliance with the notice, meeting, and  
18 public hearing provisions of the Act. Such notice shall also  
19 advise the taxing bodies represented on the joint review board  
20 of the time and place of the first meeting of the board.  
21 Additional meetings of the board shall be held upon the call of  
22 any member. The municipality seeking designation of the  
23 redevelopment project area shall provide administrative  
24 support to the board.

25 The board shall review (i) the public record, planning  
26 documents and proposed ordinances approving the redevelopment

1 plan and project and (ii) proposed amendments to the  
2 redevelopment plan or additions of parcels of property to the  
3 redevelopment project area to be adopted by the municipality.  
4 As part of its deliberations, the board may hold additional  
5 hearings on the proposal. A board's recommendation shall be an  
6 advisory, non-binding recommendation. The recommendation shall  
7 be adopted by a majority of those members present and voting.  
8 The recommendations shall be submitted to the municipality  
9 within 30 days after convening of the board. Failure of the  
10 board to submit its report on a timely basis shall not be cause  
11 to delay the public hearing or any other step in the process of  
12 designating or amending the redevelopment project area but  
13 shall be deemed to constitute approval by the joint review  
14 board of the matters before it.

15 The board shall base its recommendation to approve or  
16 disapprove the redevelopment plan and the designation of the  
17 redevelopment project area or the amendment of the  
18 redevelopment plan or addition of parcels of property to the  
19 redevelopment project area on the basis of the redevelopment  
20 project area and redevelopment plan satisfying the plan  
21 requirements, the eligibility criteria defined in Section  
22 11-74.4-3, and the objectives of this Act.

23 The board shall issue a written report describing why the  
24 redevelopment plan and project area or the amendment thereof  
25 meets or fails to meet one or more of the objectives of this  
26 Act and both the plan requirements and the eligibility

1 criteria defined in Section 11-74.4-3. In the event the Board  
2 does not file a report it shall be presumed that these taxing  
3 bodies find the redevelopment project area and redevelopment  
4 plan satisfy the objectives of this Act and the plan  
5 requirements and eligibility criteria.

6 If the board recommends rejection of the matters before  
7 it, the municipality will have 30 days within which to  
8 resubmit the plan or amendment. During this period, the  
9 municipality will meet and confer with the board and attempt  
10 to resolve those issues set forth in the board's written  
11 report that led to the rejection of the plan or amendment.

12 Notwithstanding the resubmission set forth above, the  
13 municipality may commence the scheduled public hearing and  
14 either adjourn the public hearing or continue the public  
15 hearing until a date certain. Prior to continuing any public  
16 hearing to a date certain, the municipality shall announce  
17 during the public hearing the time, date, and location for the  
18 reconvening of the public hearing. Any changes to the  
19 redevelopment plan necessary to satisfy the issues set forth  
20 in the joint review board report shall be the subject of a  
21 public hearing before the hearing is adjourned if the changes  
22 would (1) substantially affect the general land uses proposed  
23 in the redevelopment plan, (2) substantially change the nature  
24 of or extend the life of the redevelopment project, or (3)  
25 increase the number of inhabited residential units to be  
26 displaced from the redevelopment project area, as measured

1 from the time of creation of the redevelopment project area,  
2 to a total of more than 10. Changes to the redevelopment plan  
3 necessary to satisfy the issues set forth in the joint review  
4 board report shall not require any further notice or convening  
5 of a joint review board meeting, except that any changes to the  
6 redevelopment plan that would add additional parcels of  
7 property to the proposed redevelopment project area shall be  
8 subject to the notice, public hearing, and joint review board  
9 meeting requirements established for such changes by  
10 subsection (a) of Section 11-74.4-5.

11 In the event that the municipality and the board are  
12 unable to resolve these differences, or in the event that the  
13 resubmitted plan or amendment is rejected by the board, the  
14 municipality may proceed with the plan or amendment, but only  
15 upon a three-fifths vote of the corporate authority  
16 responsible for approval of the plan or amendment, excluding  
17 positions of members that are vacant and those members that  
18 are ineligible to vote because of conflicts of interest.

19 After the effective date of this amendatory Act of the  
20 102nd General Assembly, a new redevelopment project area that  
21 overlaps with any existing redevelopment project area or an  
22 expansion of a redevelopment project area so that the expanded  
23 area will overlap with any existing redevelopment project area  
24 may not be approved.

25 (c) After a municipality has by ordinance approved a  
26 redevelopment plan and designated a redevelopment project

1 area, the plan may be amended and additional properties may be  
2 added to the redevelopment project area only as herein  
3 provided. Amendments which (1) add additional parcels of  
4 property to the proposed redevelopment project area, (2)  
5 substantially affect the general land uses proposed in the  
6 redevelopment plan, (3) substantially change the nature of the  
7 redevelopment project, (4) increase the total estimated  
8 redevelopment project costs set out in the redevelopment plan  
9 by more than 5% after adjustment for inflation from the date  
10 the plan was adopted, (5) add additional redevelopment project  
11 costs to the itemized list of redevelopment project costs set  
12 out in the redevelopment plan, or (6) increase the number of  
13 inhabited residential units to be displaced from the  
14 redevelopment project area, as measured from the time of  
15 creation of the redevelopment project area, to a total of more  
16 than 10, shall be made only after the municipality gives  
17 notice, convenes a joint review board, and conducts a public  
18 hearing pursuant to the procedures set forth in this Section  
19 and in Section 11-74.4-6 of this Act. Changes which do not (1)  
20 add additional parcels of property to the proposed  
21 redevelopment project area, (2) substantially affect the  
22 general land uses proposed in the redevelopment plan, (3)  
23 substantially change the nature of the redevelopment project,  
24 (4) increase the total estimated redevelopment project cost  
25 set out in the redevelopment plan by more than 5% after  
26 adjustment for inflation from the date the plan was adopted,

1 (5) add additional redevelopment project costs to the itemized  
2 list of redevelopment project costs set out in the  
3 redevelopment plan, or (6) increase the number of inhabited  
4 residential units to be displaced from the redevelopment  
5 project area, as measured from the time of creation of the  
6 redevelopment project area, to a total of more than 10, may be  
7 made without further public hearing and related notices and  
8 procedures including the convening of a joint review board as  
9 set forth in Section 11-74.4-6 of this Act, provided that the  
10 municipality shall give notice of any such changes by mail to  
11 each affected taxing district and registrant on the interested  
12 parties registry, provided for under Section 11-74.4-4.2, and  
13 by publication in a newspaper of general circulation within  
14 the affected taxing district. Such notice by mail and by  
15 publication shall each occur not later than 10 days following  
16 the adoption by ordinance of such changes.

17 (d) After the effective date of this amendatory Act of the  
18 91st General Assembly, a municipality shall submit in an  
19 electronic format the following information for each  
20 redevelopment project area (i) to the State Comptroller under  
21 Section 8-8-3.5 of the Illinois Municipal Code, subject to any  
22 extensions or exemptions provided at the Comptroller's  
23 discretion under that Section, and (ii) to all taxing  
24 districts overlapping the redevelopment project area no later  
25 than 180 days after the close of each municipal fiscal year or  
26 as soon thereafter as the audited financial statements become

1 available and, in any case, shall be submitted before the  
2 annual meeting of the Joint Review Board to each of the taxing  
3 districts that overlap the redevelopment project area:

4 (1) Any amendments to the redevelopment plan, the  
5 redevelopment project area, or the State Sales Tax  
6 Boundary.

7 (1.5) A list of the redevelopment project areas  
8 administered by the municipality and, if applicable, the  
9 date each redevelopment project area was designated or  
10 terminated by the municipality.

11 (2) Audited financial statements of the special tax  
12 allocation fund once a cumulative total of \$100,000 has  
13 been deposited in the fund.

14 (3) Certification of the Chief Executive Officer of  
15 the municipality that the municipality has complied with  
16 all of the requirements of this Act during the preceding  
17 fiscal year.

18 (4) An opinion of legal counsel that the municipality  
19 is in compliance with this Act.

20 (5) An analysis of the special tax allocation fund  
21 which sets forth:

22 (A) the balance in the special tax allocation fund  
23 at the beginning of the fiscal year;

24 (B) all amounts deposited in the special tax  
25 allocation fund by source;

26 (C) an itemized list of all expenditures from the



1 special tax allocation fund by category of permissible  
2 redevelopment project cost; and

3 (D) the balance in the special tax allocation fund  
4 at the end of the fiscal year including a breakdown of  
5 that balance by source and a breakdown of that balance  
6 identifying any portion of the balance that is  
7 required, pledged, earmarked, or otherwise designated  
8 for payment of or securing of obligations and  
9 anticipated redevelopment project costs. Any portion  
10 of such ending balance that has not been identified or  
11 is not identified as being required, pledged,  
12 earmarked, or otherwise designated for payment of or  
13 securing of obligations or anticipated redevelopment  
14 projects costs shall be designated as surplus as set  
15 forth in Section 11-74.4-7 hereof.

16 (6) A description of all property purchased by the  
17 municipality within the redevelopment project area  
18 including:

19 (A) Street address.

20 (B) Approximate size or description of property.

21 (C) Purchase price.

22 (D) Seller of property.

23 (7) A statement setting forth all activities  
24 undertaken in furtherance of the objectives of the  
25 redevelopment plan, including:

26 (A) Any project implemented in the preceding

1 fiscal year.

2 (B) A description of the redevelopment activities  
3 undertaken.

4 (C) A description of any agreements entered into  
5 by the municipality with regard to the disposition or  
6 redevelopment of any property within the redevelopment  
7 project area or the area within the State Sales Tax  
8 Boundary.

9 (D) Additional information on the use of all funds  
10 received under this Division and steps taken by the  
11 municipality to achieve the objectives of the  
12 redevelopment plan.

13 (E) Information regarding contracts that the  
14 municipality's tax increment advisors or consultants  
15 have entered into with entities or persons that have  
16 received, or are receiving, payments financed by tax  
17 increment revenues produced by the same redevelopment  
18 project area.

19 (F) Any reports submitted to the municipality by  
20 the joint review board.

21 (G) A review of public and, to the extent  
22 possible, private investment actually undertaken to  
23 date after the effective date of this amendatory Act  
24 of the 91st General Assembly and estimated to be  
25 undertaken during the following year. This review  
26 shall, on a project-by-project basis, set forth the

1 estimated amounts of public and private investment  
2 incurred after the effective date of this amendatory  
3 Act of the 91st General Assembly and provide the ratio  
4 of private investment to public investment to the date  
5 of the report and as estimated to the completion of the  
6 redevelopment project.

7 (8) With regard to any obligations issued by the  
8 municipality:

9 (A) copies of any official statements; and

10 (B) an analysis prepared by financial advisor or  
11 underwriter setting forth: (i) nature and term of  
12 obligation; and (ii) projected debt service including  
13 required reserves and debt coverage.

14 (9) For special tax allocation funds that have  
15 experienced cumulative deposits of incremental tax  
16 revenues of \$100,000 or more, a certified audit report  
17 reviewing compliance with this Act performed by an  
18 independent public accountant certified and licensed by  
19 the authority of the State of Illinois. The financial  
20 portion of the audit must be conducted in accordance with  
21 Standards for Audits of Governmental Organizations,  
22 Programs, Activities, and Functions adopted by the  
23 Comptroller General of the United States (1981), as  
24 amended, or the standards specified by Section 8-8-5 of  
25 the Illinois Municipal Auditing Law of the Illinois  
26 Municipal Code. The audit report shall contain a letter

1 from the independent certified public accountant  
2 indicating compliance or noncompliance with the  
3 requirements of subsection (q) of Section 11-74.4-3. For  
4 redevelopment plans or projects that would result in the  
5 displacement of residents from 10 or more inhabited  
6 residential units or that contain 75 or more inhabited  
7 residential units, notice of the availability of the  
8 information, including how to obtain the report, required  
9 in this subsection shall also be sent by mail to all  
10 residents or organizations that operate in the  
11 municipality that register with the municipality for that  
12 information according to registration procedures adopted  
13 under Section 11-74.4-4.2. All municipalities are subject  
14 to this provision.

15 (10) A list of all intergovernmental agreements in  
16 effect during the fiscal year to which the municipality is  
17 a party and an accounting of any moneys transferred or  
18 received by the municipality during that fiscal year  
19 pursuant to those intergovernmental agreements.

20 (d-1) Prior to the effective date of this amendatory Act  
21 of the 91st General Assembly, municipalities with populations  
22 of over 1,000,000 shall, after adoption of a redevelopment  
23 plan or project, make available upon request to any taxing  
24 district in which the redevelopment project area is located  
25 the following information:

26 (1) Any amendments to the redevelopment plan, the

1 redevelopment project area, or the State Sales Tax  
2 Boundary; and

3 (2) In connection with any redevelopment project area  
4 for which the municipality has outstanding obligations  
5 issued to provide for redevelopment project costs pursuant  
6 to Section 11-74.4-7, audited financial statements of the  
7 special tax allocation fund.

8 (e) The joint review board shall meet annually 180 days  
9 after the close of the municipal fiscal year or as soon as the  
10 redevelopment project audit for that fiscal year becomes  
11 available to review the effectiveness and status of the  
12 redevelopment project area up to that date.

13 (f) (Blank).

14 (g) In the event that a municipality has held a public  
15 hearing under this Section prior to March 14, 1994 (the  
16 effective date of Public Act 88-537), the requirements imposed  
17 by Public Act 88-537 relating to the method of fixing the time  
18 and place for public hearing, the materials and information  
19 required to be made available for public inspection, and the  
20 information required to be sent after adoption of an ordinance  
21 or resolution fixing a time and place for public hearing shall  
22 not be applicable.

23 (h) On and after the effective date of this amendatory Act  
24 of the 96th General Assembly, the State Comptroller must post  
25 on the State Comptroller's official website the information  
26 submitted by a municipality pursuant to subsection (d) of this

1 Section. The information must be posted no later than 45 days  
2 after the State Comptroller receives the information from the  
3 municipality. The State Comptroller must also post a list of  
4 the municipalities not in compliance with the reporting  
5 requirements set forth in subsection (d) of this Section.

6 (i) No later than 10 years after the corporate authorities  
7 of a municipality adopt an ordinance to establish a  
8 redevelopment project area, the municipality must compile a  
9 status report concerning the redevelopment project area. The  
10 status report must detail without limitation the following:

11 (i) the amount of revenue generated within the redevelopment  
12 project area, (ii) any expenditures made by the municipality  
13 for the redevelopment project area including without  
14 limitation expenditures from the special tax allocation fund,  
15 (iii) the status of planned activities, goals, and objectives  
16 set forth in the redevelopment plan including details on new  
17 or planned construction within the redevelopment project area,  
18 (iv) the amount of private and public investment within the  
19 redevelopment project area, and (v) any other relevant  
20 evaluation or performance data. Within 30 days after the  
21 municipality compiles the status report, the municipality must  
22 hold at least one public hearing concerning the report. The  
23 municipality must provide 20 days' public notice of the  
24 hearing.

25 (j) Beginning in fiscal year 2011 and in each fiscal year  
26 thereafter, a municipality must detail in its annual budget

1 (i) the revenues generated from redevelopment project areas by  
2 source and (ii) the expenditures made by the municipality for  
3 redevelopment project areas.

4 (Source: P.A. 98-922, eff. 8-15-14.)

5 (65 ILCS 5/11-74.4-7) (from Ch. 24, par. 11-74.4-7)

6 Sec. 11-74.4-7. Obligations secured by the special tax  
7 allocation fund set forth in Section 11-74.4-8 for the  
8 redevelopment project area may be issued to provide for  
9 redevelopment project costs. Such obligations, when so issued,  
10 shall be retired in the manner provided in the ordinance  
11 authorizing the issuance of such obligations by the receipts  
12 of taxes levied as specified in Section 11-74.4-9 against the  
13 taxable property included in the area, by revenues as  
14 specified by Section 11-74.4-8a and other revenue designated  
15 by the municipality. A municipality may in the ordinance  
16 pledge all or any part of the funds in and to be deposited in  
17 the special tax allocation fund created pursuant to Section  
18 11-74.4-8 to the payment of the redevelopment project costs  
19 and obligations. Any pledge of funds in the special tax  
20 allocation fund shall provide for distribution to the taxing  
21 districts and to the Illinois Department of Revenue of moneys  
22 not required, pledged, earmarked, or otherwise designated for  
23 payment and securing of the obligations and anticipated  
24 redevelopment project costs and such excess funds shall be  
25 calculated annually and deemed to be "surplus" funds. In the

1 event a municipality only applies or pledges a portion of the  
2 funds in the special tax allocation fund for the payment or  
3 securing of anticipated redevelopment project costs or of  
4 obligations, any such funds remaining in the special tax  
5 allocation fund after complying with the requirements of the  
6 application or pledge, shall also be calculated annually and  
7 deemed "surplus" funds. The joint review board and the  
8 municipality shall review all funds in the special tax  
9 allocation fund and shall designate and approve surplus funds  
10 no later than 30 days after the close of the municipality's  
11 fiscal year. The joint review board and municipality shall  
12 issue a joint written report describing why they designated  
13 certain funds surplus funds and why other funds were not  
14 designated surplus funds under the requirements of this  
15 paragraph. All surplus funds in the special tax allocation  
16 fund shall be distributed annually within 90 ~~180~~ days after  
17 the close of the municipality's fiscal year, but not before  
18 the joint written report is issued under this paragraph, by  
19 being paid by the municipal treasurer to the County Collector,  
20 to the Department of Revenue and to the municipality in direct  
21 proportion to the tax incremental revenue received as a result  
22 of an increase in the equalized assessed value of property in  
23 the redevelopment project area, tax incremental revenue  
24 received from the State and tax incremental revenue received  
25 from the municipality, but not to exceed as to each such source  
26 the total incremental revenue received from that source. The



1 County Collector shall thereafter make distribution to the  
2 respective taxing districts in the same manner and proportion  
3 as the most recent distribution by the county collector to the  
4 affected districts of real property taxes from real property  
5 in the redevelopment project area.

6 Without limiting the foregoing in this Section, the  
7 municipality may in addition to obligations secured by the  
8 special tax allocation fund pledge for a period not greater  
9 than the term of the obligations towards payment of such  
10 obligations any part or any combination of the following: (a)  
11 net revenues of all or part of any redevelopment project; (b)  
12 taxes levied and collected on any or all property in the  
13 municipality; (c) the full faith and credit of the  
14 municipality; (d) a mortgage on part or all of the  
15 redevelopment project; (d-5) repayment of bonds issued  
16 pursuant to subsection (p-130) of Section 19-1 of the School  
17 Code; or (e) any other taxes or anticipated receipts that the  
18 municipality may lawfully pledge.

19 Such obligations may be issued in one or more series  
20 bearing interest at such rate or rates as the corporate  
21 authorities of the municipality shall determine by ordinance.  
22 Such obligations shall bear such date or dates, mature at such  
23 time or times not exceeding 20 years from their respective  
24 dates, be in such denomination, carry such registration  
25 privileges, be executed in such manner, be payable in such  
26 medium of payment at such place or places, contain such

1 covenants, terms and conditions, and be subject to redemption  
2 as such ordinance shall provide. Obligations issued pursuant  
3 to this Act may be sold at public or private sale at such price  
4 as shall be determined by the corporate authorities of the  
5 municipalities. No referendum approval of the electors shall  
6 be required as a condition to the issuance of obligations  
7 pursuant to this Division except as provided in this Section.

8 In the event the municipality authorizes issuance of  
9 obligations pursuant to the authority of this Division secured  
10 by the full faith and credit of the municipality, which  
11 obligations are other than obligations which may be issued  
12 under home rule powers provided by Article VII, Section 6 of  
13 the Illinois Constitution, or pledges taxes pursuant to (b) or  
14 (c) of the second paragraph of this section, the ordinance  
15 authorizing the issuance of such obligations or pledging such  
16 taxes shall be published within 10 days after such ordinance  
17 has been passed in one or more newspapers, with general  
18 circulation within such municipality. The publication of the  
19 ordinance shall be accompanied by a notice of (1) the specific  
20 number of voters required to sign a petition requesting the  
21 question of the issuance of such obligations or pledging taxes  
22 to be submitted to the electors; (2) the time in which such  
23 petition must be filed; and (3) the date of the prospective  
24 referendum. The municipal clerk shall provide a petition form  
25 to any individual requesting one.

26 If no petition is filed with the municipal clerk, as

1 hereinafter provided in this Section, within 30 days after the  
2 publication of the ordinance, the ordinance shall be in  
3 effect. But, if within that 30 day period a petition is filed  
4 with the municipal clerk, signed by electors in the  
5 municipality numbering 10% or more of the number of registered  
6 voters in the municipality, asking that the question of  
7 issuing obligations using full faith and credit of the  
8 municipality as security for the cost of paying for  
9 redevelopment project costs, or of pledging taxes for the  
10 payment of such obligations, or both, be submitted to the  
11 electors of the municipality, the corporate authorities of the  
12 municipality shall call a special election in the manner  
13 provided by law to vote upon that question, or, if a general,  
14 State or municipal election is to be held within a period of  
15 not less than 30 or more than 90 days from the date such  
16 petition is filed, shall submit the question at the next  
17 general, State or municipal election. If it appears upon the  
18 canvass of the election by the corporate authorities that a  
19 majority of electors voting upon the question voted in favor  
20 thereof, the ordinance shall be in effect, but if a majority of  
21 the electors voting upon the question are not in favor  
22 thereof, the ordinance shall not take effect.

23 The ordinance authorizing the obligations may provide that  
24 the obligations shall contain a recital that they are issued  
25 pursuant to this Division, which recital shall be conclusive  
26 evidence of their validity and of the regularity of their

1 issuance.

2 In the event the municipality authorizes issuance of  
3 obligations pursuant to this Section secured by the full faith  
4 and credit of the municipality, the ordinance authorizing the  
5 obligations may provide for the levy and collection of a  
6 direct annual tax upon all taxable property within the  
7 municipality sufficient to pay the principal thereof and  
8 interest thereon as it matures, which levy may be in addition  
9 to and exclusive of the maximum of all other taxes authorized  
10 to be levied by the municipality, which levy, however, shall  
11 be abated to the extent that monies from other sources are  
12 available for payment of the obligations and the municipality  
13 certifies the amount of said monies available to the county  
14 clerk.

15 A certified copy of such ordinance shall be filed with the  
16 county clerk of each county in which any portion of the  
17 municipality is situated, and shall constitute the authority  
18 for the extension and collection of the taxes to be deposited  
19 in the special tax allocation fund.

20 A municipality may also issue its obligations to refund in  
21 whole or in part, obligations theretofore issued by such  
22 municipality under the authority of this Act, whether at or  
23 prior to maturity, provided however, that the last maturity of  
24 the refunding obligations may not be later than the dates set  
25 forth under Section 11-74.4-3.5.

26 In the event a municipality issues obligations under home

1 rule powers or other legislative authority the proceeds of  
2 which are pledged to pay for redevelopment project costs, the  
3 municipality may, if it has followed the procedures in  
4 conformance with this division, retire said obligations from  
5 funds in the special tax allocation fund in amounts and in such  
6 manner as if such obligations had been issued pursuant to the  
7 provisions of this division.

8 All obligations heretofore or hereafter issued pursuant to  
9 this Act shall not be regarded as indebtedness of the  
10 municipality issuing such obligations or any other taxing  
11 district for the purpose of any limitation imposed by law.

12 (Source: P.A. 100-531, eff. 9-22-17.)

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law, except that Section 10 takes effect on January  
15 1, 2022.

1

INDEX

2

Statutes amended in order of appearance

3

35 ILCS 200/18-185

4

65 ILCS 5/11-74.4-3

from Ch. 24, par. 11-74.4-3

5

65 ILCS 5/11-74.4-3.5

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65 ILCS 5/11-74.4-5

from Ch. 24, par. 11-74.4-5

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65 ILCS 5/11-74.4-7

from Ch. 24, par. 11-74.4-7