



## 102ND GENERAL ASSEMBLY

### State of Illinois

### 2021 and 2022

### SB2298

Introduced 2/26/2021, by Sen. Ann Gillespie

#### SYNOPSIS AS INTRODUCED:

65 ILCS 5/11-74.4-3	from Ch. 24, par. 11-74.4-3
65 ILCS 5/11-74.4-3.5	
65 ILCS 5/11-74.4-5	from Ch. 24, par. 11-74.4-5
65 ILCS 5/11-74.4-7	from Ch. 24, par. 11-74.4-7

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: (i) if the redevelopment project area has had an annual average unemployment rate of at least 120% of the State's annual average unemployment rate; and (ii) if the redevelopment project area has a poverty rate of at least 20%, 50% or more of children in the redevelopment project area participate in the federal free lunch program, or 20% or more households in the redevelopment project area receive food stamps. 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 (rather than 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 July 1, 2021.

LRB102 17272 AWJ 22744 b

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Municipal Code is amended by  
5 changing Sections 11-74.4-3, 11-74.4-3.5, 11-74.4-5, and  
6 11-74.4-7 as follows:

7 (65 ILCS 5/11-74.4-3) (from Ch. 24, par. 11-74.4-3)

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

12 (a) For any redevelopment project area that has been  
13 designated pursuant to this Section by an ordinance adopted  
14 prior to July 1, 2021 ~~November 1, 1999~~ (the effective date of  
15 ~~Public Act 91-478~~), "blighted area" shall have the meaning set  
16 forth in this Section prior to that date.

17 On and after July 1, 2021 ~~November 1, 1999~~, "blighted  
18 area" means any improved or vacant area within the boundaries  
19 of a redevelopment project area located within the territorial  
20 limits of the municipality where:

21 (1) If improved, industrial, commercial, and  
22 residential buildings or improvements are detrimental to  
23 the public safety, health, or welfare because of a

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

7 (A) (Blank). ~~Dilapidation. An advanced state of~~  
8 ~~disrepair or neglect of necessary repairs to the~~  
9 ~~primary structural components of buildings or~~  
10 ~~improvements in such a combination that a documented~~  
11 ~~building condition analysis determines that major~~  
12 ~~repair is required or the defects are so serious and so~~  
13 ~~extensive that the buildings must be removed.~~

14 (B) Obsolescence. The condition or process of  
15 falling into disuse. Structures have become ill-suited  
16 for the original use.

17 (C) (Blank). ~~Deterioration. With respect to~~  
18 ~~buildings, defects including, but not limited to,~~  
19 ~~major defects in the secondary building components~~  
20 ~~such as doors, windows, porches, gutters and~~  
21 ~~downspouts, and fascia. With respect to surface~~  
22 ~~improvements, that the condition of roadways, alleys,~~  
23 ~~curbs, gutters, sidewalks, off street parking, and~~  
24 ~~surface storage areas evidence deterioration,~~  
25 ~~including, but not limited to, surface cracking,~~  
26 ~~crumbling, potholes, depressions, loose paving~~

1 ~~material, and weeds protruding through paved surfaces.~~

2 (D) (Blank). ~~Presence of structures below minimum~~  
3 ~~code standards. All structures that do not meet the~~  
4 ~~standards of zoning, subdivision, building, fire, and~~  
5 ~~other governmental codes applicable to property, but~~  
6 ~~not including housing and property maintenance codes.~~

7 (E) Illegal use of individual structures. The use  
8 of structures in violation of applicable federal,  
9 State, or local laws, exclusive of those applicable to  
10 the presence of structures below minimum code  
11 standards.

12 (F) (Blank). ~~Excessive vacancies. The presence of~~  
13 ~~buildings that are unoccupied or under-utilized and~~  
14 ~~that represent an adverse influence on the area~~  
15 ~~because of the frequency, extent, or duration of the~~  
16 ~~vacancies.~~

17 (G) (Blank). ~~Lack of ventilation, light, or~~  
18 ~~sanitary facilities. The absence of adequate~~  
19 ~~ventilation for light or air circulation in spaces or~~  
20 ~~rooms without windows, or that require the removal of~~  
21 ~~dust, odor, gas, smoke, or other noxious airborne~~  
22 ~~materials. Inadequate natural light and ventilation~~  
23 ~~means the absence of skylights or windows for interior~~  
24 ~~spaces or rooms and improper window sizes and amounts~~  
25 ~~by room area to window area ratios. Inadequate~~  
26 ~~sanitary facilities refers to the absence or~~

1 ~~inadequacy of garbage storage and enclosure, bathroom~~  
2 ~~facilities, hot water and kitchens, and structural~~  
3 ~~inadequacies preventing ingress and egress to and from~~  
4 ~~all rooms and units within a building.~~

5 (H) Inadequate utilities. Underground and overhead  
6 utilities such as storm sewers and storm drainage,  
7 sanitary sewers, water lines, and gas, telephone, and  
8 electrical services that are shown to be inadequate.  
9 Inadequate utilities are those that are: (i) of  
10 insufficient capacity to serve the uses in the  
11 redevelopment project area, (ii) deteriorated,  
12 antiquated, obsolete, or in disrepair, or (iii)  
13 lacking within the redevelopment project area.

14 (I) Excessive land coverage and overcrowding of  
15 structures and community facilities. The  
16 over-intensive use of property and the crowding of  
17 buildings and accessory facilities onto a site.  
18 Examples of problem conditions warranting the  
19 designation of an area as one exhibiting excessive  
20 land coverage are: (i) the presence of buildings  
21 either improperly situated on parcels or located on  
22 parcels of inadequate size and shape in relation to  
23 present-day standards of development for health and  
24 safety and (ii) the presence of multiple buildings on  
25 a single parcel. For there to be a finding of excessive  
26 land coverage, these parcels must exhibit one or more

1 of the following conditions: insufficient provision  
2 for light and air within or around buildings,  
3 increased threat of spread of fire due to the close  
4 proximity of buildings, lack of adequate or proper  
5 access to a public right-of-way, lack of reasonably  
6 required off-street parking, or inadequate provision  
7 for loading and service.

8 (J) (Blank). ~~Deleterious land use or layout. The~~  
9 ~~existence of incompatible land use relationships,~~  
10 ~~buildings occupied by inappropriate mixed uses, or~~  
11 ~~uses considered to be noxious, offensive, or~~  
12 ~~unsuitable for the surrounding area.~~

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

25 (L) (Blank). ~~Lack of community planning. The~~  
26 ~~proposed redevelopment project area was developed~~

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

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

26 (N) The proposed redevelopment project area has

1           had an annual average unemployment rate of at least  
2           120% of the State's annual average unemployment rate  
3           for the most recent calendar year that immediately  
4           preceded the calendar year last reported by the  
5           Department of Employment Security.

6           (0) The proposed redevelopment project area has a  
7           poverty rate of at least: 20% according to the latest  
8           federal decennial census; 50% or more of children in  
9           the proposed redevelopment project area participate in  
10           the federal free lunch program according to reported  
11           statistics from the State Board of Education; or 20%  
12           or more households in the proposed redevelopment  
13           project area receive food stamps according to the  
14           latest federal decennial census.

15           (2) If vacant, the sound growth of the redevelopment  
16 project area is impaired by a combination of 2 or more of  
17 the following factors, each of which is (i) present, with  
18 that presence documented, to a meaningful extent so that a  
19 municipality may reasonably find that the factor is  
20 clearly present within the intent of the Act and (ii)  
21 reasonably distributed throughout the vacant part of the  
22 redevelopment project area to which it pertains:

23           (A) (Blank). ~~Obsolete platting of vacant land that~~  
24 ~~results in parcels of limited or narrow size or~~  
25 ~~configurations of parcels of irregular size or shape~~  
26 ~~that would be difficult to develop on a planned basis~~



1 ~~and in a manner compatible with contemporary standards~~  
2 ~~and requirements, or platting that failed to create~~  
3 ~~rights of ways for streets or alleys or that created~~  
4 ~~inadequate right of way widths for streets, alleys, or~~  
5 ~~other public rights of way or that omitted easements~~  
6 ~~for public utilities.~~

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

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

13 (D) (Blank). ~~Deterioration of structures or site~~  
14 ~~improvements in neighboring areas adjacent to the~~  
15 ~~vacant land.~~

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

1 (F) The total equalized assessed value of the  
2 proposed redevelopment project area has declined for 3  
3 of the last 5 calendar years prior to the year in which  
4 the redevelopment project area is designated. ~~or is~~  
5 ~~increasing at an annual rate that is less than the~~  
6 ~~balance of the municipality for 3 of the last 5~~  
7 ~~calendar years for which information is available or~~  
8 ~~is increasing at an annual rate that is less than the~~  
9 ~~Consumer Price Index for All Urban Consumers published~~  
10 ~~by the United States Department of Labor or successor~~  
11 ~~agency for 3 of the last 5 calendar years prior to the~~  
12 ~~year in which the redevelopment project area is~~  
13 ~~designated.~~

14 (3) If vacant, the sound growth of the redevelopment  
15 project area is impaired by one of the following factors  
16 that (i) is present, with that presence documented, to a  
17 meaningful extent so that a municipality may reasonably  
18 find that the factor is clearly present within the intent  
19 of the Act and (ii) is reasonably distributed throughout  
20 the vacant part of the redevelopment project area to which  
21 it pertains:

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

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

26 (C) The area, prior to its designation, is subject

1 to (i) chronic flooding that adversely impacts on real  
2 property in the area as certified by a registered  
3 professional engineer or appropriate regulatory agency  
4 or (ii) surface water that discharges from all or a  
5 part of the area and contributes to flooding within  
6 the same watershed, but only if the redevelopment  
7 project provides for facilities or improvements to  
8 contribute to the alleviation of all or part of the  
9 flooding.

10 (D) The area consists of an unused or illegal  
11 disposal site containing earth, stone, building  
12 debris, or similar materials that were removed from  
13 construction, demolition, excavation, or dredge sites.

14 (E) Prior to November 1, 1999, the area is not less  
15 than 50 nor more than 100 acres and 75% of which is  
16 vacant (notwithstanding that the area has been used  
17 for commercial agricultural purposes within 5 years  
18 prior to the designation of the redevelopment project  
19 area), and the area meets at least one of the factors  
20 itemized in paragraph (1) of this subsection, the area  
21 has been designated as a town or village center by  
22 ordinance or comprehensive plan adopted prior to  
23 January 1, 1982, and the area has not been developed  
24 for that designated purpose.

25 (F) (Blank). ~~The area qualified as a blighted~~  
26 ~~improved area immediately prior to becoming vacant,~~

1 ~~unless there has been substantial private investment~~  
2 ~~in the immediately surrounding area.~~

3 (b) For any redevelopment project area that has been  
4 designated pursuant to this Section by an ordinance adopted  
5 prior to July 1, 2021 ~~November 1, 1999~~ (the effective date of  
6 ~~Public Act 91-478~~), "conservation area" shall have the meaning  
7 set forth in this Section prior to that date.

8 On and after July 1, 2021 ~~November 1, 1999~~, "conservation  
9 area" means any improved area within the boundaries of a  
10 redevelopment project area located within the territorial  
11 limits of the municipality in which 50% or more of the  
12 structures in the area have an age of 35 years or more. Such an  
13 area is not yet a blighted area but because of a combination of  
14 3 or more of the following factors is detrimental to the public  
15 safety, health, morals or welfare and such an area may become a  
16 blighted area:

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

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

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

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

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

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

24           (7) (Blank). ~~Lack of ventilation, light, or sanitary~~  
25 ~~facilities. The absence of adequate ventilation for light~~  
26 ~~or air circulation in spaces or rooms without windows, or~~

1 ~~that require the removal of dust, odor, gas, smoke, or~~  
2 ~~other noxious airborne materials. Inadequate natural light~~  
3 ~~and ventilation means the absence or inadequacy of~~  
4 ~~skylights or windows for interior spaces or rooms and~~  
5 ~~improper window sizes and amounts by room area to window~~  
6 ~~area ratios. Inadequate sanitary facilities refers to the~~  
7 ~~absence or inadequacy of garbage storage and enclosure,~~  
8 ~~bathroom facilities, hot water and kitchens, and~~  
9 ~~structural inadequacies preventing ingress and egress to~~  
10 ~~and from all rooms and units within a building.~~

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

20 (9) Excessive land coverage and overcrowding of  
21 structures and community facilities. The over-intensive  
22 use of property and the crowding of buildings and  
23 accessory facilities onto a site. Examples of problem  
24 conditions warranting the designation of an area as one  
25 exhibiting excessive land coverage are: the presence of  
26 buildings either improperly situated on parcels or located

1 on parcels of inadequate size and shape in relation to  
2 present-day standards of development for health and safety  
3 and the presence of multiple buildings on a single parcel.  
4 For there to be a finding of excessive land coverage,  
5 these parcels must exhibit one or more of the following  
6 conditions: insufficient provision for light and air  
7 within or around buildings, increased threat of spread of  
8 fire due to the close proximity of buildings, lack of  
9 adequate or proper access to a public right-of-way, lack  
10 of reasonably required off-street parking, or inadequate  
11 provision for loading and service.

12 (10) (Blank). ~~Deleterious land use or layout. The~~  
13 ~~existence of incompatible land use relationships,~~  
14 ~~buildings occupied by inappropriate mixed uses, or uses~~  
15 ~~considered to be noxious, offensive, or unsuitable for the~~  
16 ~~surrounding area.~~

17 (11) (Blank). ~~Lack of community planning. The proposed~~  
18 ~~redevelopment project area was developed prior to or~~  
19 ~~without the benefit or guidance of a community plan. This~~  
20 ~~means that the development occurred prior to the adoption~~  
21 ~~by the municipality of a comprehensive or other community~~  
22 ~~plan or that the plan was not followed at the time of the~~  
23 ~~area's development. This factor must be documented by~~  
24 ~~evidence of adverse or incompatible land use~~  
25 ~~relationships, inadequate street layout, improper~~  
26 ~~subdivision, parcels of inadequate shape and size to meet~~

1 ~~contemporary development standards, or other evidence~~  
2 ~~demonstrating an absence of effective community planning.~~

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

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

25 (c) "Industrial park" means an area in a blighted or  
26 conservation area suitable for use by any manufacturing,



1 industrial, research or transportation enterprise, of  
2 facilities to include but not be limited to factories, mills,  
3 processing plants, assembly plants, packing plants,  
4 fabricating plants, industrial distribution centers,  
5 warehouses, repair overhaul or service facilities, freight  
6 terminals, research facilities, test facilities or railroad  
7 facilities.

8 (d) "Industrial park conservation area" means an area  
9 within the boundaries of a redevelopment project area located  
10 within the territorial limits of a municipality that is a  
11 labor surplus municipality or within 1 1/2 miles of the  
12 territorial limits of a municipality that is a labor surplus  
13 municipality if the area is annexed to the municipality; which  
14 area is zoned as industrial no later than at the time the  
15 municipality by ordinance designates the redevelopment project  
16 area, and which area includes both vacant land suitable for  
17 use as an industrial park and a blighted area or conservation  
18 area contiguous to such vacant land.

19 (e) "Labor surplus municipality" means a municipality in  
20 which, at any time during the 6 months before the municipality  
21 by ordinance designates an industrial park conservation area,  
22 the unemployment rate was over 6% and was also 100% or more of  
23 the national average unemployment rate for that same time as  
24 published in the United States Department of Labor Bureau of  
25 Labor Statistics publication entitled "The Employment  
26 Situation" or its successor publication. For the purpose of

1 this subsection, if unemployment rate statistics for the  
2 municipality are not available, the unemployment rate in the  
3 municipality shall be deemed to be the same as the  
4 unemployment rate in the principal county in which the  
5 municipality is located.

6 (f) "Municipality" shall mean a city, village,  
7 incorporated town, or a township that is located in the  
8 unincorporated portion of a county with 3 million or more  
9 inhabitants, if the county adopted an ordinance that approved  
10 the township's redevelopment plan.

11 (g) "Initial Sales Tax Amounts" means the amount of taxes  
12 paid under the Retailers' Occupation Tax Act, Use Tax Act,  
13 Service Use Tax Act, the Service Occupation Tax Act, the  
14 Municipal Retailers' Occupation Tax Act, and the Municipal  
15 Service Occupation Tax Act by retailers and servicemen on  
16 transactions at places located in a State Sales Tax Boundary  
17 during the calendar year 1985.

18 (g-1) "Revised Initial Sales Tax Amounts" means the amount  
19 of taxes paid under the Retailers' Occupation Tax Act, Use Tax  
20 Act, Service Use Tax Act, the Service Occupation Tax Act, the  
21 Municipal Retailers' Occupation Tax Act, and the Municipal  
22 Service Occupation Tax Act by retailers and servicemen on  
23 transactions at places located within the State Sales Tax  
24 Boundary revised pursuant to Section 11-74.4-8a(9) of this  
25 Act.

26 (h) "Municipal Sales Tax Increment" means an amount equal

1 to the increase in the aggregate amount of taxes paid to a  
2 municipality from the Local Government Tax Fund arising from  
3 sales by retailers and servicemen within the redevelopment  
4 project area or State Sales Tax Boundary, as the case may be,  
5 for as long as the redevelopment project area or State Sales  
6 Tax Boundary, as the case may be, exist over and above the  
7 aggregate amount of taxes as certified by the Illinois  
8 Department of Revenue and paid under the Municipal Retailers'  
9 Occupation Tax Act and the Municipal Service Occupation Tax  
10 Act by retailers and servicemen, on transactions at places of  
11 business located in the redevelopment project area or State  
12 Sales Tax Boundary, as the case may be, during the base year  
13 which shall be the calendar year immediately prior to the year  
14 in which the municipality adopted tax increment allocation  
15 financing. For purposes of computing the aggregate amount of  
16 such taxes for base years occurring prior to 1985, the  
17 Department of Revenue shall determine the Initial Sales Tax  
18 Amounts for such taxes and deduct therefrom an amount equal to  
19 4% of the aggregate amount of taxes per year for each year the  
20 base year is prior to 1985, but not to exceed a total deduction  
21 of 12%. The amount so determined shall be known as the  
22 "Adjusted Initial Sales Tax Amounts". For purposes of  
23 determining the Municipal Sales Tax Increment, the Department  
24 of Revenue shall for each period subtract from the amount paid  
25 to the municipality from the Local Government Tax Fund arising  
26 from sales by retailers and servicemen on transactions located

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

1 amounts received which shall have deducted therefrom the  
2 certified Initial Sales Tax Amounts, the Adjusted Initial  
3 Sales Tax Amounts or the Revised Initial Sales Tax Amounts, as  
4 the case may be.

5 (i) "Net State Sales Tax Increment" means the sum of the  
6 following: (a) 80% of the first \$100,000 of State Sales Tax  
7 Increment annually generated within a State Sales Tax  
8 Boundary; (b) 60% of the amount in excess of \$100,000 but not  
9 exceeding \$500,000 of State Sales Tax Increment annually  
10 generated within a State Sales Tax Boundary; and (c) 40% of all  
11 amounts in excess of \$500,000 of State Sales Tax Increment  
12 annually generated within a State Sales Tax Boundary. If,  
13 however, a municipality established a tax increment financing  
14 district in a county with a population in excess of 3,000,000  
15 before January 1, 1986, and the municipality entered into a  
16 contract or issued bonds after January 1, 1986, but before  
17 December 31, 1986, to finance redevelopment project costs  
18 within a State Sales Tax Boundary, then the Net State Sales Tax  
19 Increment means, for the fiscal years beginning July 1, 1990,  
20 and July 1, 1991, 100% of the State Sales Tax Increment  
21 annually generated within a State Sales Tax Boundary; and  
22 notwithstanding any other provision of this Act, for those  
23 fiscal years the Department of Revenue shall distribute to  
24 those municipalities 100% of their Net State Sales Tax  
25 Increment before any distribution to any other municipality  
26 and regardless of whether or not those other municipalities

1 will receive 100% of their Net State Sales Tax Increment. For  
2 Fiscal Year 1999, and every year thereafter until the year  
3 2007, for any municipality that has not entered into a  
4 contract or has not issued bonds prior to June 1, 1988 to  
5 finance redevelopment project costs within a State Sales Tax  
6 Boundary, the Net State Sales Tax Increment shall be  
7 calculated as follows: By multiplying the Net State Sales Tax  
8 Increment by 90% in the State Fiscal Year 1999; 80% in the  
9 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%  
10 in the State Fiscal Year 2002; 50% in the State Fiscal Year  
11 2003; 40% in the State Fiscal Year 2004; 30% in the State  
12 Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in  
13 the State Fiscal Year 2007. No payment shall be made for State  
14 Fiscal Year 2008 and thereafter.

15 Municipalities that issued bonds in connection with a  
16 redevelopment project in a redevelopment project area within  
17 the State Sales Tax Boundary prior to July 29, 1991, or that  
18 entered into contracts in connection with a redevelopment  
19 project in a redevelopment project area before June 1, 1988,  
20 shall continue to receive their proportional share of the  
21 Illinois Tax Increment Fund distribution until the date on  
22 which the redevelopment project is completed or terminated.  
23 If, however, a municipality that issued bonds in connection  
24 with a redevelopment project in a redevelopment project area  
25 within the State Sales Tax Boundary prior to July 29, 1991  
26 retires the bonds prior to June 30, 2007 or a municipality that

1 entered into contracts in connection with a redevelopment  
2 project in a redevelopment project area before June 1, 1988  
3 completes the contracts prior to June 30, 2007, then so long as  
4 the redevelopment project is not completed or is not  
5 terminated, the Net State Sales Tax Increment shall be  
6 calculated, beginning on the date on which the bonds are  
7 retired or the contracts are completed, as follows: By  
8 multiplying the Net State Sales Tax Increment by 60% in the  
9 State Fiscal Year 2002; 50% in the State Fiscal Year 2003; 40%  
10 in the State Fiscal Year 2004; 30% in the State Fiscal Year  
11 2005; 20% in the State Fiscal Year 2006; and 10% in the State  
12 Fiscal Year 2007. No payment shall be made for State Fiscal  
13 Year 2008 and thereafter. Refunding of any bonds issued prior  
14 to July 29, 1991, shall not alter the Net State Sales Tax  
15 Increment.

16 (j) "State Utility Tax Increment Amount" means an amount  
17 equal to the aggregate increase in State electric and gas tax  
18 charges imposed on owners and tenants, other than residential  
19 customers, of properties located within the redevelopment  
20 project area under Section 9-222 of the Public Utilities Act,  
21 over and above the aggregate of such charges as certified by  
22 the Department of Revenue and paid by owners and tenants,  
23 other than residential customers, of properties within the  
24 redevelopment project area during the base year, which shall  
25 be the calendar year immediately prior to the year of the  
26 adoption of the ordinance authorizing tax increment allocation

1 financing.

2 (k) "Net State Utility Tax Increment" means the sum of the  
3 following: (a) 80% of the first \$100,000 of State Utility Tax  
4 Increment annually generated by a redevelopment project area;  
5 (b) 60% of the amount in excess of \$100,000 but not exceeding  
6 \$500,000 of the State Utility Tax Increment annually generated  
7 by a redevelopment project area; and (c) 40% of all amounts in  
8 excess of \$500,000 of State Utility Tax Increment annually  
9 generated by a redevelopment project area. For the State  
10 Fiscal Year 1999, and every year thereafter until the year  
11 2007, for any municipality that has not entered into a  
12 contract or has not issued bonds prior to June 1, 1988 to  
13 finance redevelopment project costs within a redevelopment  
14 project area, the Net State Utility Tax Increment shall be  
15 calculated as follows: By multiplying the Net State Utility  
16 Tax Increment by 90% in the State Fiscal Year 1999; 80% in the  
17 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%  
18 in the State Fiscal Year 2002; 50% in the State Fiscal Year  
19 2003; 40% in the State Fiscal Year 2004; 30% in the State  
20 Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in  
21 the State Fiscal Year 2007. No payment shall be made for the  
22 State Fiscal Year 2008 and thereafter.

23 Municipalities that issue bonds in connection with the  
24 redevelopment project during the period from June 1, 1988  
25 until 3 years after the effective date of this Amendatory Act  
26 of 1988 shall receive the Net State Utility Tax Increment,



1 subject to appropriation, for 15 State Fiscal Years after the  
2 issuance of such bonds. For the 16th through the 20th State  
3 Fiscal Years after issuance of the bonds, the Net State  
4 Utility Tax Increment shall be calculated as follows: By  
5 multiplying the Net State Utility Tax Increment by 90% in year  
6 16; 80% in year 17; 70% in year 18; 60% in year 19; and 50% in  
7 year 20. Refunding of any bonds issued prior to June 1, 1988,  
8 shall not alter the revised Net State Utility Tax Increment  
9 payments set forth above.

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

14 (m) "Payment in lieu of taxes" means those estimated tax  
15 revenues from real property in a redevelopment project area  
16 derived from real property that has been acquired by a  
17 municipality which according to the redevelopment project or  
18 plan is to be used for a private use which taxing districts  
19 would have received had a municipality not acquired the real  
20 property and adopted tax increment allocation financing and  
21 which would result from levies made after the time of the  
22 adoption of tax increment allocation financing to the time the  
23 current equalized value of real property in the redevelopment  
24 project area exceeds the total initial equalized value of real  
25 property in said area.

26 (n) "Redevelopment plan" means the comprehensive program

1 of the municipality for development or redevelopment intended  
2 by the payment of redevelopment project costs to reduce or  
3 eliminate those conditions the existence of which qualified  
4 the redevelopment project area as a "blighted area" or  
5 "conservation area" or combination thereof or "industrial park  
6 conservation area," and thereby to enhance the tax bases of  
7 the taxing districts which extend into the redevelopment  
8 project area, provided that, with respect to redevelopment  
9 project areas described in subsections (p-1) and (p-2),  
10 "redevelopment plan" means the comprehensive program of the  
11 affected municipality for the development of qualifying  
12 transit facilities. On and after November 1, 1999 (the  
13 effective date of Public Act 91-478), no redevelopment plan  
14 may be approved or amended that includes the development of  
15 vacant land (i) with a golf course and related clubhouse and  
16 other facilities or (ii) designated by federal, State, county,  
17 or municipal government as public land for outdoor  
18 recreational activities or for nature preserves and used for  
19 that purpose within 5 years prior to the adoption of the  
20 redevelopment plan. For the purpose of this subsection,  
21 "recreational activities" is limited to mean camping and  
22 hunting. Each redevelopment plan shall set forth in writing  
23 the program to be undertaken to accomplish the objectives and  
24 shall include but not be limited to:

25 (A) an itemized list of estimated redevelopment  
26 project costs;

1 (B) evidence indicating that the redevelopment project  
2 area on the whole has not been subject to growth and  
3 development through investment by private enterprise,  
4 provided that such evidence shall not be required for any  
5 redevelopment project area located within a transit  
6 facility improvement area established pursuant to Section  
7 11-74.4-3.3;

8 (C) an assessment of any financial impact of the  
9 redevelopment project area on or any increased demand for  
10 services from any taxing district affected by the plan and  
11 any program to address such financial impact or increased  
12 demand;

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

14 (E) the nature and term of the obligations to be  
15 issued;

16 (F) the most recent equalized assessed valuation of  
17 the redevelopment project area;

18 (G) an estimate as to the equalized assessed valuation  
19 after redevelopment and the general land uses to apply in  
20 the redevelopment project area;

21 (H) a commitment to fair employment practices and an  
22 affirmative action plan;

23 (I) if it concerns an industrial park conservation  
24 area, the plan shall also include a general description of  
25 any proposed developer, user and tenant of any property, a  
26 description of the type, structure and general character

1 of the facilities to be developed, a description of the  
2 type, class and number of new employees to be employed in  
3 the operation of the facilities to be developed; and

4 (J) if property is to be annexed to the municipality,  
5 the plan shall include the terms of the annexation  
6 agreement.

7 The provisions of items (B) and (C) of this subsection (n)  
8 shall not apply to a municipality that before March 14, 1994  
9 (the effective date of Public Act 88-537) had fixed, either by  
10 its corporate authorities or by a commission designated under  
11 subsection (k) of Section 11-74.4-4, a time and place for a  
12 public hearing as required by subsection (a) of Section  
13 11-74.4-5. No redevelopment plan shall be adopted unless a  
14 municipality complies with all of the following requirements:

15 (1) The municipality finds that the redevelopment  
16 project area on the whole has not been subject to growth  
17 and development through investment by private enterprise  
18 and would not reasonably be anticipated to be developed  
19 without the adoption of the redevelopment plan, provided,  
20 however, that such a finding shall not be required with  
21 respect to any redevelopment project area located within a  
22 transit facility improvement area established pursuant to  
23 Section 11-74.4-3.3.

24 (2) The municipality finds that the redevelopment plan  
25 and project conform to the comprehensive plan for the  
26 development of the municipality as a whole, or, for

1 municipalities with a population of 100,000 or more,  
2 regardless of when the redevelopment plan and project was  
3 adopted, the redevelopment plan and project either: (i)  
4 conforms to the strategic economic development or  
5 redevelopment plan issued by the designated planning  
6 authority of the municipality, or (ii) includes land uses  
7 that have been approved by the planning commission of the  
8 municipality.

9 (3) The redevelopment plan establishes the estimated  
10 dates of completion of the redevelopment project and  
11 retirement of obligations issued to finance redevelopment  
12 project costs. Those dates may not be later than the dates  
13 set forth under Section 11-74.4-3.5.

14 A municipality may by municipal ordinance amend an  
15 existing redevelopment plan to conform to this paragraph  
16 (3) as amended by Public Act 91-478, which municipal  
17 ordinance may be adopted without further hearing or notice  
18 and without complying with the procedures provided in this  
19 Act pertaining to an amendment to or the initial approval  
20 of a redevelopment plan and project and designation of a  
21 redevelopment project area.

22 (3.5) The municipality finds, in the case of an  
23 industrial park conservation area, also that the  
24 municipality is a labor surplus municipality and that the  
25 implementation of the redevelopment plan will reduce  
26 unemployment, create new jobs and by the provision of new

1 facilities enhance the tax base of the taxing districts  
2 that extend into the redevelopment project area.

3 (4) If any incremental revenues are being utilized  
4 under Section 8(a)(1) or 8(a)(2) of this Act in  
5 redevelopment project areas approved by ordinance after  
6 January 1, 1986, the municipality finds: (a) that the  
7 redevelopment project area would not reasonably be  
8 developed without the use of such incremental revenues,  
9 and (b) that such incremental revenues will be exclusively  
10 utilized for the development of the redevelopment project  
11 area.

12 (5) If: (a) the redevelopment plan will not result in  
13 displacement of residents from 10 or more inhabited  
14 residential units, and the municipality certifies in the  
15 plan that such displacement will not result from the plan;  
16 or (b) the redevelopment plan is for a redevelopment  
17 project area located within a transit facility improvement  
18 area established pursuant to Section 11-74.4-3.3, and the  
19 applicable project is subject to the process for  
20 evaluation of environmental effects under the National  
21 Environmental Policy Act of 1969, 42 U.S.C. 4321 et seq.,  
22 then a housing impact study need not be performed. If,  
23 however, the redevelopment plan would result in the  
24 displacement of residents from 10 or more inhabited  
25 residential units, or if the redevelopment project area  
26 contains 75 or more inhabited residential units and no

1 certification is made, then the municipality shall  
2 prepare, as part of the separate feasibility report  
3 required by subsection (a) of Section 11-74.4-5, a housing  
4 impact study.

5 Part I of the housing impact study shall include (i)  
6 data as to whether the residential units are single family  
7 or multi-family units, (ii) the number and type of rooms  
8 within the units, if that information is available, (iii)  
9 whether the units are inhabited or uninhabited, as  
10 determined not less than 45 days before the date that the  
11 ordinance or resolution required by subsection (a) of  
12 Section 11-74.4-5 is passed, and (iv) data as to the  
13 racial and ethnic composition of the residents in the  
14 inhabited residential units. The data requirement as to  
15 the racial and ethnic composition of the residents in the  
16 inhabited residential units shall be deemed to be fully  
17 satisfied by data from the most recent federal census.

18 Part II of the housing impact study shall identify the  
19 inhabited residential units in the proposed redevelopment  
20 project area that are to be or may be removed. If inhabited  
21 residential units are to be removed, then the housing  
22 impact study shall identify (i) the number and location of  
23 those units that will or may be removed, (ii) the  
24 municipality's plans for relocation assistance for those  
25 residents in the proposed redevelopment project area whose  
26 residences are to be removed, (iii) the availability of

1 replacement housing for those residents whose residences  
2 are to be removed, and shall identify the type, location,  
3 and cost of the housing, and (iv) the type and extent of  
4 relocation assistance to be provided.

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

8 (7) On and after November 1, 1999, no redevelopment  
9 plan shall be adopted, nor an existing plan amended, nor  
10 shall residential housing that is occupied by households  
11 of low-income and very low-income persons in currently  
12 existing redevelopment project areas be removed after  
13 November 1, 1999 unless the redevelopment plan provides,  
14 with respect to inhabited housing units that are to be  
15 removed for households of low-income and very low-income  
16 persons, affordable housing and relocation assistance not  
17 less than that which would be provided under the federal  
18 Uniform Relocation Assistance and Real Property  
19 Acquisition Policies Act of 1970 and the regulations under  
20 that Act, including the eligibility criteria. Affordable  
21 housing may be either existing or newly constructed  
22 housing. For purposes of this paragraph (7), "low-income  
23 households", "very low-income households", and "affordable  
24 housing" have the meanings set forth in the Illinois  
25 Affordable Housing Act. The municipality shall make a good  
26 faith effort to ensure that this affordable housing is



1 located in or near the redevelopment project area within  
2 the municipality.

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

10 (9) For redevelopment project areas designated prior  
11 to November 1, 1999, the redevelopment plan may be amended  
12 without further joint review board meeting or hearing,  
13 provided that the municipality shall give notice of any  
14 such changes by mail to each affected taxing district and  
15 registrant on the interested party registry, to authorize  
16 the municipality to expend tax increment revenues for  
17 redevelopment project costs defined by paragraphs (5) and  
18 (7.5), subparagraphs (E) and (F) of paragraph (11), and  
19 paragraph (11.5) of subsection (q) of Section 11-74.4-3,  
20 so long as the changes do not increase the total estimated  
21 redevelopment project costs set out in the redevelopment  
22 plan by more than 5% after adjustment for inflation from  
23 the date the plan was adopted.

24 (o) "Redevelopment project" means any public and private  
25 development project in furtherance of the objectives of a  
26 redevelopment plan. On and after November 1, 1999 (the

1 effective date of Public Act 91-478), no redevelopment plan  
2 may be approved or amended that includes the development of  
3 vacant land (i) with a golf course and related clubhouse and  
4 other facilities or (ii) designated by federal, State, county,  
5 or municipal government as public land for outdoor  
6 recreational activities or for nature preserves and used for  
7 that purpose within 5 years prior to the adoption of the  
8 redevelopment plan. For the purpose of this subsection,  
9 "recreational activities" is limited to mean camping and  
10 hunting.

11 (p) "Redevelopment project area" means an area designated  
12 by the municipality, which is not less in the aggregate than 1  
13 1/2 acres and in respect to which the municipality has made a  
14 finding that there exist conditions which cause the area to be  
15 classified as an industrial park conservation area or a  
16 blighted area or a conservation area, or a combination of both  
17 blighted areas and conservation areas.

18 (p-1) Notwithstanding any provision of this Act to the  
19 contrary, on and after August 25, 2009 (the effective date of  
20 Public Act 96-680), a redevelopment project area may include  
21 areas within a one-half mile radius of an existing or proposed  
22 Regional Transportation Authority Suburban Transit Access  
23 Route (STAR Line) station without a finding that the area is  
24 classified as an industrial park conservation area, a blighted  
25 area, a conservation area, or a combination thereof, but only  
26 if the municipality receives unanimous consent from the joint

1 review board created to review the proposed redevelopment  
2 project area.

3 (p-2) Notwithstanding any provision of this Act to the  
4 contrary, on and after the effective date of this amendatory  
5 Act of the 99th General Assembly, a redevelopment project area  
6 may include areas within a transit facility improvement area  
7 that has been established pursuant to Section 11-74.4-3.3  
8 without a finding that the area is classified as an industrial  
9 park conservation area, a blighted area, a conservation area,  
10 or any combination thereof.

11 (q) "Redevelopment project costs", except for  
12 redevelopment project areas created pursuant to subsection  
13 (p-1) or (p-2), means and includes the sum total of all  
14 reasonable or necessary costs incurred or estimated to be  
15 incurred, and any such costs incidental to a redevelopment  
16 plan and a redevelopment project. Such costs include, without  
17 limitation, the following:

18 (1) Costs of studies, surveys, development of plans,  
19 and specifications, implementation and administration of  
20 the redevelopment plan including but not limited to staff  
21 and professional service costs for architectural,  
22 engineering, legal, financial, planning or other services,  
23 provided however that no charges for professional services  
24 may be based on a percentage of the tax increment  
25 collected; except that on and after November 1, 1999 (the  
26 effective date of Public Act 91-478), no contracts for

1 professional services, excluding architectural and  
2 engineering services, may be entered into if the terms of  
3 the contract extend beyond a period of 3 years. In  
4 addition, "redevelopment project costs" shall not include  
5 lobbying expenses. After consultation with the  
6 municipality, each tax increment consultant or advisor to  
7 a municipality that plans to designate or has designated a  
8 redevelopment project area shall inform the municipality  
9 in writing of any contracts that the consultant or advisor  
10 has entered into with entities or individuals that have  
11 received, or are receiving, payments financed by tax  
12 increment revenues produced by the redevelopment project  
13 area with respect to which the consultant or advisor has  
14 performed, or will be performing, service for the  
15 municipality. This requirement shall be satisfied by the  
16 consultant or advisor before the commencement of services  
17 for the municipality and thereafter whenever any other  
18 contracts with those individuals or entities are executed  
19 by the consultant or advisor;

20 (1.5) After July 1, 1999, annual administrative costs  
21 shall not include general overhead or administrative costs  
22 of the municipality that would still have been incurred by  
23 the municipality if the municipality had not designated a  
24 redevelopment project area or approved a redevelopment  
25 plan;

26 (1.6) The cost of marketing sites within the

1 redevelopment project area to prospective businesses,  
2 developers, and investors;

3 (2) Property assembly costs, including but not limited  
4 to acquisition of land and other property, real or  
5 personal, or rights or interests therein, demolition of  
6 buildings, site preparation, site improvements that serve  
7 as an engineered barrier addressing ground level or below  
8 ground environmental contamination, including, but not  
9 limited to parking lots and other concrete or asphalt  
10 barriers, and the clearing and grading of land;

11 (3) Costs of rehabilitation, reconstruction or repair  
12 or remodeling of existing public or private buildings,  
13 fixtures, and leasehold improvements; and the cost of  
14 replacing an existing public building if pursuant to the  
15 implementation of a redevelopment project the existing  
16 public building is to be demolished to use the site for  
17 private investment or devoted to a different use requiring  
18 private investment; including any direct or indirect costs  
19 relating to Green Globes or LEED certified construction  
20 elements or construction elements with an equivalent  
21 certification;

22 (4) Costs of the construction of public works or  
23 improvements, including any direct or indirect costs  
24 relating to Green Globes or LEED certified construction  
25 elements or construction elements with an equivalent  
26 certification, except that on and after November 1, 1999,

1 redevelopment project costs shall not include the cost of  
2 constructing a new municipal public building principally  
3 used to provide offices, storage space, or conference  
4 facilities or vehicle storage, maintenance, or repair for  
5 administrative, public safety, or public works personnel  
6 and that is not intended to replace an existing public  
7 building as provided under paragraph (3) of subsection (q)  
8 of Section 11-74.4-3 unless either (i) the construction of  
9 the new municipal building implements a redevelopment  
10 project that was included in a redevelopment plan that was  
11 adopted by the municipality prior to November 1, 1999,  
12 (ii) the municipality makes a reasonable determination in  
13 the redevelopment plan, supported by information that  
14 provides the basis for that determination, that the new  
15 municipal building is required to meet an increase in the  
16 need for public safety purposes anticipated to result from  
17 the implementation of the redevelopment plan, or (iii) the  
18 new municipal public building is for the storage,  
19 maintenance, or repair of transit vehicles and is located  
20 in a transit facility improvement area that has been  
21 established pursuant to Section 11-74.4-3.3;

22 (5) Costs of job training and retraining projects,  
23 including the cost of "welfare to work" programs  
24 implemented by businesses located within the redevelopment  
25 project area;

26 (6) Financing costs, including but not limited to all

1 necessary and incidental expenses related to the issuance  
2 of obligations and which may include payment of interest  
3 on any obligations issued hereunder including interest  
4 accruing during the estimated period of construction of  
5 any redevelopment project for which such obligations are  
6 issued and for not exceeding 36 months thereafter and  
7 including reasonable reserves related thereto;

8 (7) To the extent the municipality by written  
9 agreement accepts and approves the same, all or a portion  
10 of a taxing district's capital costs resulting from the  
11 redevelopment project necessarily incurred or to be  
12 incurred within a taxing district in furtherance of the  
13 objectives of the redevelopment plan and project;

14 (7.5) For redevelopment project areas designated (or  
15 redevelopment project areas amended to add or increase the  
16 number of tax-increment-financing assisted housing units)  
17 on or after November 1, 1999, an elementary, secondary, or  
18 unit school district's increased costs attributable to  
19 assisted housing units located within the redevelopment  
20 project area for which the developer or redeveloper  
21 receives financial assistance through an agreement with  
22 the municipality or because the municipality incurs the  
23 cost of necessary infrastructure improvements within the  
24 boundaries of the assisted housing sites necessary for the  
25 completion of that housing as authorized by this Act, and  
26 which costs shall be paid by the municipality from the

1 Special Tax Allocation Fund when the tax increment revenue  
2 is received as a result of the assisted housing units and  
3 shall be calculated annually as follows:

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

24 (i) for unit school districts with a district  
25 average 1995-96 Per Capita Tuition Charge of less  
26 than \$5,900, no more than 25% of the total amount



1 of property tax increment revenue produced by  
2 those housing units that have received tax  
3 increment finance assistance under this Act;

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

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

16 (B) For alternate method districts, flat grant  
17 districts, and foundation districts with a district  
18 average 1995-96 Per Capita Tuition Charge equal to or  
19 more than \$5,900, excluding any school district with a  
20 population in excess of 1,000,000, by multiplying the  
21 district's increase in attendance resulting from the  
22 net increase in new students enrolled in that school  
23 district who reside in housing units within the  
24 redevelopment project area that have received  
25 financial assistance through an agreement with the  
26 municipality or because the municipality incurs the

1 cost of necessary infrastructure improvements within  
2 the boundaries of the housing sites necessary for the  
3 completion of that housing as authorized by this Act  
4 since the designation of the redevelopment project  
5 area by the most recently available per capita tuition  
6 cost as defined in Section 10-20.12a of the School  
7 Code less any increase in general state aid as defined  
8 in Section 18-8.05 of the School Code or  
9 evidence-based funding as defined in Section 18-8.15  
10 of the School Code attributable to these added new  
11 students subject to the following annual limitations:

12 (i) for unit school districts, no more than  
13 40% of the total amount of property tax increment  
14 revenue produced by those housing units that have  
15 received tax increment finance assistance under  
16 this Act;

17 (ii) for elementary school districts, no more  
18 than 27% of the total amount of property tax  
19 increment revenue produced by those housing units  
20 that have received tax increment finance  
21 assistance under this Act; and

22 (iii) for secondary school districts, no more  
23 than 13% of the total amount of property tax  
24 increment revenue produced by those housing units  
25 that have received tax increment finance  
26 assistance under this Act.

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

5 (i) no increased costs shall be reimbursed  
6 unless the school district certifies that each of  
7 the schools affected by the assisted housing  
8 project is at or over its student capacity;

9 (ii) the amount reimbursable shall be reduced  
10 by the value of any land donated to the school  
11 district by the municipality or developer, and by  
12 the value of any physical improvements made to the  
13 schools by the municipality or developer; and

14 (iii) the amount reimbursed may not affect  
15 amounts otherwise obligated by the terms of any  
16 bonds, notes, or other funding instruments, or the  
17 terms of any redevelopment agreement.

18 Any school district seeking payment under this  
19 paragraph (7.5) shall, after July 1 and before  
20 September 30 of each year, provide the municipality  
21 with reasonable evidence to support its claim for  
22 reimbursement before the municipality shall be  
23 required to approve or make the payment to the school  
24 district. If the school district fails to provide the  
25 information during this period in any year, it shall  
26 forfeit any claim to reimbursement for that year.

1 School districts may adopt a resolution waiving the  
2 right to all or a portion of the reimbursement  
3 otherwise required by this paragraph (7.5). By  
4 acceptance of this reimbursement the school district  
5 waives the right to directly or indirectly set aside,  
6 modify, or contest in any manner the establishment of  
7 the redevelopment project area or projects;

8 (7.7) For redevelopment project areas designated (or  
9 redevelopment project areas amended to add or increase the  
10 number of tax-increment-financing assisted housing units)  
11 on or after January 1, 2005 (the effective date of Public  
12 Act 93-961), a public library district's increased costs  
13 attributable to assisted housing units located within the  
14 redevelopment project area for which the developer or  
15 redeveloper receives financial assistance through an  
16 agreement with the municipality or because the  
17 municipality incurs the cost of necessary infrastructure  
18 improvements within the boundaries of the assisted housing  
19 sites necessary for the completion of that housing as  
20 authorized by this Act shall be paid to the library  
21 district by the municipality from the Special Tax  
22 Allocation Fund when the tax increment revenue is received  
23 as a result of the assisted housing units. This paragraph  
24 (7.7) applies only if (i) the library district is located  
25 in a county that is subject to the Property Tax Extension  
26 Limitation Law or (ii) the library district is not located

1 in a county that is subject to the Property Tax Extension  
2 Limitation Law but the district is prohibited by any other  
3 law from increasing its tax levy rate without a prior  
4 voter referendum.

5 The amount paid to a library district under this  
6 paragraph (7.7) shall be calculated by multiplying (i) the  
7 net increase in the number of persons eligible to obtain a  
8 library card in that district who reside in housing units  
9 within the redevelopment project area that have received  
10 financial assistance through an agreement with the  
11 municipality or because the municipality incurs the cost  
12 of necessary infrastructure improvements within the  
13 boundaries of the housing sites necessary for the  
14 completion of that housing as authorized by this Act since  
15 the designation of the redevelopment project area by (ii)  
16 the per-patron cost of providing library services so long  
17 as it does not exceed \$120. The per-patron cost shall be  
18 the Total Operating Expenditures Per Capita for the  
19 library in the previous fiscal year. The municipality may  
20 deduct from the amount that it must pay to a library  
21 district under this paragraph any amount that it has  
22 voluntarily paid to the library district from the tax  
23 increment revenue. The amount paid to a library district  
24 under this paragraph (7.7) shall be no more than 2% of the  
25 amount produced by the assisted housing units and  
26 deposited into the Special Tax Allocation Fund.

1           A library district is not eligible for any payment  
2           under this paragraph (7.7) unless the library district has  
3           experienced an increase in the number of patrons from the  
4           municipality that created the tax-increment-financing  
5           district since the designation of the redevelopment  
6           project area.

7           Any library district seeking payment under this  
8           paragraph (7.7) shall, after July 1 and before September  
9           30 of each year, provide the municipality with convincing  
10          evidence to support its claim for reimbursement before the  
11          municipality shall be required to approve or make the  
12          payment to the library district. If the library district  
13          fails to provide the information during this period in any  
14          year, it shall forfeit any claim to reimbursement for that  
15          year. Library districts may adopt a resolution waiving the  
16          right to all or a portion of the reimbursement otherwise  
17          required by this paragraph (7.7). By acceptance of such  
18          reimbursement, the library district shall forfeit any  
19          right to directly or indirectly set aside, modify, or  
20          contest in any manner whatsoever the establishment of the  
21          redevelopment project area or projects;

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

1           (9) Payment in lieu of taxes;

2           (10) Costs of job training, retraining, advanced  
3 vocational education or career education, including but  
4 not limited to courses in occupational, semi-technical or  
5 technical fields leading directly to employment, incurred  
6 by one or more taxing districts, provided that such costs  
7 (i) are related to the establishment and maintenance of  
8 additional job training, advanced vocational education or  
9 career education programs for persons employed or to be  
10 employed by employers located in a redevelopment project  
11 area; and (ii) when incurred by a taxing district or  
12 taxing districts other than the municipality, are set  
13 forth in a written agreement by or among the municipality  
14 and the taxing district or taxing districts, which  
15 agreement describes the program to be undertaken,  
16 including but not limited to the number of employees to be  
17 trained, a description of the training and services to be  
18 provided, the number and type of positions available or to  
19 be available, itemized costs of the program and sources of  
20 funds to pay for the same, and the term of the agreement.  
21 Such costs include, specifically, the payment by community  
22 college districts of costs pursuant to Sections 3-37,  
23 3-38, 3-40 and 3-40.1 of the Public Community College Act  
24 and by school districts of costs pursuant to Sections  
25 10-22.20a and 10-23.3a of the School Code;

26           (11) Interest cost incurred by a redeveloper related

1 to the construction, renovation or rehabilitation of a  
2 redevelopment project provided that:

3 (A) such costs are to be paid directly from the  
4 special tax allocation fund established pursuant to  
5 this Act;

6 (B) such payments in any one year may not exceed  
7 30% of the annual interest costs incurred by the  
8 redeveloper with regard to the redevelopment project  
9 during that year;

10 (C) if there are not sufficient funds available in  
11 the special tax allocation fund to make the payment  
12 pursuant to this paragraph (11) then the amounts so  
13 due shall accrue and be payable when sufficient funds  
14 are available in the special tax allocation fund;

15 (D) the total of such interest payments paid  
16 pursuant to this Act may not exceed 30% of the total  
17 (i) cost paid or incurred by the redeveloper for the  
18 redevelopment project plus (ii) redevelopment project  
19 costs excluding any property assembly costs and any  
20 relocation costs incurred by a municipality pursuant  
21 to this Act;

22 (E) the cost limits set forth in subparagraphs (B)  
23 and (D) of paragraph (11) shall be modified for the  
24 financing of rehabilitated or new housing units for  
25 low-income households and very low-income households,  
26 as defined in Section 3 of the Illinois Affordable



1           Housing Act. The percentage of 75% shall be  
2           substituted for 30% in subparagraphs (B) and (D) of  
3           paragraph (11); and

4           (F) instead of the eligible costs provided by  
5           subparagraphs (B) and (D) of paragraph (11), as  
6           modified by this subparagraph, and notwithstanding any  
7           other provisions of this Act to the contrary, the  
8           municipality may pay from tax increment revenues up to  
9           50% of the cost of construction of new housing units to  
10          be occupied by low-income households and very  
11          low-income households as defined in Section 3 of the  
12          Illinois Affordable Housing Act. The cost of  
13          construction of those units may be derived from the  
14          proceeds of bonds issued by the municipality under  
15          this Act or other constitutional or statutory  
16          authority or from other sources of municipal revenue  
17          that may be reimbursed from tax increment revenues or  
18          the proceeds of bonds issued to finance the  
19          construction of that housing.

20          The eligible costs provided under this  
21          subparagraph (F) of paragraph (11) shall be an  
22          eligible cost for the construction, renovation, and  
23          rehabilitation of all low and very low-income housing  
24          units, as defined in Section 3 of the Illinois  
25          Affordable Housing Act, within the redevelopment  
26          project area. If the low and very low-income units are

1 part of a residential redevelopment project that  
2 includes units not affordable to low and very  
3 low-income households, only the low and very  
4 low-income units shall be eligible for benefits under  
5 this subparagraph (F) of paragraph (11). The standards  
6 for maintaining the occupancy by low-income households  
7 and very low-income households, as defined in Section  
8 3 of the Illinois Affordable Housing Act, of those  
9 units constructed with eligible costs made available  
10 under the provisions of this subparagraph (F) of  
11 paragraph (11) shall be established by guidelines  
12 adopted by the municipality. The responsibility for  
13 annually documenting the initial occupancy of the  
14 units by low-income households and very low-income  
15 households, as defined in Section 3 of the Illinois  
16 Affordable Housing Act, shall be that of the then  
17 current owner of the property. For ownership units,  
18 the guidelines will provide, at a minimum, for a  
19 reasonable recapture of funds, or other appropriate  
20 methods designed to preserve the original  
21 affordability of the ownership units. For rental  
22 units, the guidelines will provide, at a minimum, for  
23 the affordability of rent to low and very low-income  
24 households. As units become available, they shall be  
25 rented to income-eligible tenants. The municipality  
26 may modify these guidelines from time to time; the

1 guidelines, however, shall be in effect for as long as  
2 tax increment revenue is being used to pay for costs  
3 associated with the units or for the retirement of  
4 bonds issued to finance the units or for the life of  
5 the redevelopment project area, whichever is later;

6 (11.5) If the redevelopment project area is located  
7 within a municipality with a population of more than  
8 100,000, the cost of day care services for children of  
9 employees from low-income families working for businesses  
10 located within the redevelopment project area and all or a  
11 portion of the cost of operation of day care centers  
12 established by redevelopment project area businesses to  
13 serve employees from low-income families working in  
14 businesses located in the redevelopment project area. For  
15 the purposes of this paragraph, "low-income families"  
16 means families whose annual income does not exceed 80% of  
17 the municipal, county, or regional median income, adjusted  
18 for family size, as the annual income and municipal,  
19 county, or regional median income are determined from time  
20 to time by the United States Department of Housing and  
21 Urban Development.

22 (12) Costs relating to the development of urban  
23 agricultural areas under Division 15.2 of the Illinois  
24 Municipal Code.

25 Unless explicitly stated herein the cost of construction  
26 of new privately-owned buildings shall not be an eligible

1 redevelopment project cost.

2 After November 1, 1999 (the effective date of Public Act  
3 91-478), none of the redevelopment project costs enumerated in  
4 this subsection shall be eligible redevelopment project costs  
5 if those costs would provide direct financial support to a  
6 retail entity initiating operations in the redevelopment  
7 project area while terminating operations at another Illinois  
8 location within 10 miles of the redevelopment project area but  
9 outside the boundaries of the redevelopment project area  
10 municipality. For purposes of this paragraph, termination  
11 means a closing of a retail operation that is directly related  
12 to the opening of the same operation or like retail entity  
13 owned or operated by more than 50% of the original ownership in  
14 a redevelopment project area, but it does not mean closing an  
15 operation for reasons beyond the control of the retail entity,  
16 as documented by the retail entity, subject to a reasonable  
17 finding by the municipality that the current location  
18 contained inadequate space, had become economically obsolete,  
19 or was no longer a viable location for the retailer or  
20 serviceman.

21 No cost shall be a redevelopment project cost in a  
22 redevelopment project area if used to demolish, remove, or  
23 substantially modify a historic resource, after August 26,  
24 2008 (the effective date of Public Act 95-934), unless no  
25 prudent and feasible alternative exists. "Historic resource"  
26 for the purpose of this paragraph means (i) a place or

1 structure that is included or eligible for inclusion on the  
2 National Register of Historic Places or (ii) a contributing  
3 structure in a district on the National Register of Historic  
4 Places. This paragraph does not apply to a place or structure  
5 for which demolition, removal, or modification is subject to  
6 review by the preservation agency of a Certified Local  
7 Government designated as such by the National Park Service of  
8 the United States Department of the Interior.

9 If a special service area has been established pursuant to  
10 the Special Service Area Tax Act or Special Service Area Tax  
11 Law, then any tax increment revenues derived from the tax  
12 imposed pursuant to the Special Service Area Tax Act or  
13 Special Service Area Tax Law may be used within the  
14 redevelopment project area for the purposes permitted by that  
15 Act or Law as well as the purposes permitted by this Act.

16 (q-1) For redevelopment project areas created pursuant to  
17 subsection (p-1), redevelopment project costs are limited to  
18 those costs in paragraph (q) that are related to the existing  
19 or proposed Regional Transportation Authority Suburban Transit  
20 Access Route (STAR Line) station.

21 (q-2) For a redevelopment project area located within a  
22 transit facility improvement area established pursuant to  
23 Section 11-74.4-3.3, redevelopment project costs means those  
24 costs described in subsection (q) that are related to the  
25 construction, reconstruction, rehabilitation, remodeling, or  
26 repair of any existing or proposed transit facility.

1           (r) "State Sales Tax Boundary" means the redevelopment  
2 project area or the amended redevelopment project area  
3 boundaries which are determined pursuant to subsection (9) of  
4 Section 11-74.4-8a of this Act. The Department of Revenue  
5 shall certify pursuant to subsection (9) of Section 11-74.4-8a  
6 the appropriate boundaries eligible for the determination of  
7 State Sales Tax Increment.

8           (s) "State Sales Tax Increment" means an amount equal to  
9 the increase in the aggregate amount of taxes paid by  
10 retailers and servicemen, other than retailers and servicemen  
11 subject to the Public Utilities Act, on transactions at places  
12 of business located within a State Sales Tax Boundary pursuant  
13 to the Retailers' Occupation Tax Act, the Use Tax Act, the  
14 Service Use Tax Act, and the Service Occupation Tax Act,  
15 except such portion of such increase that is paid into the  
16 State and Local Sales Tax Reform Fund, the Local Government  
17 Distributive Fund, the Local Government Tax Fund and the  
18 County and Mass Transit District Fund, for as long as State  
19 participation exists, over and above the Initial Sales Tax  
20 Amounts, Adjusted Initial Sales Tax Amounts or the Revised  
21 Initial Sales Tax Amounts for such taxes as certified by the  
22 Department of Revenue and paid under those Acts by retailers  
23 and servicemen on transactions at places of business located  
24 within the State Sales Tax Boundary during the base year which  
25 shall be the calendar year immediately prior to the year in  
26 which the municipality adopted tax increment allocation

1 financing, less 3.0% of such amounts generated under the  
2 Retailers' Occupation Tax Act, Use Tax Act and Service Use Tax  
3 Act and the Service Occupation Tax Act, which sum shall be  
4 appropriated to the Department of Revenue to cover its costs  
5 of administering and enforcing this Section. For purposes of  
6 computing the aggregate amount of such taxes for base years  
7 occurring prior to 1985, the Department of Revenue shall  
8 compute the Initial Sales Tax Amount for such taxes and deduct  
9 therefrom an amount equal to 4% of the aggregate amount of  
10 taxes per year for each year the base year is prior to 1985,  
11 but not to exceed a total deduction of 12%. The amount so  
12 determined shall be known as the "Adjusted Initial Sales Tax  
13 Amount". For purposes of determining the State Sales Tax  
14 Increment the Department of Revenue shall for each period  
15 subtract from the tax amounts received from retailers and  
16 servicemen on transactions located in the State Sales Tax  
17 Boundary, the certified Initial Sales Tax Amounts, Adjusted  
18 Initial Sales Tax Amounts or Revised Initial Sales Tax Amounts  
19 for the Retailers' Occupation Tax Act, the Use Tax Act, the  
20 Service Use Tax Act and the Service Occupation Tax Act. For the  
21 State Fiscal Year 1989 this calculation shall be made by  
22 utilizing the calendar year 1987 to determine the tax amounts  
23 received. For the State Fiscal Year 1990, this calculation  
24 shall be made by utilizing the period from January 1, 1988,  
25 until September 30, 1988, to determine the tax amounts  
26 received from retailers and servicemen, which shall have

1 deducted therefrom nine-twelfths of the certified Initial  
2 Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the  
3 Revised Initial Sales Tax Amounts as appropriate. For the  
4 State Fiscal Year 1991, this calculation shall be made by  
5 utilizing the period from October 1, 1988, until June 30,  
6 1989, to determine the tax amounts received from retailers and  
7 servicemen, which shall have deducted therefrom nine-twelfths  
8 of the certified Initial State Sales Tax Amounts, Adjusted  
9 Initial Sales Tax Amounts or the Revised Initial Sales Tax  
10 Amounts as appropriate. For every State Fiscal Year  
11 thereafter, the applicable period shall be the 12 months  
12 beginning July 1 and ending on June 30, to determine the tax  
13 amounts received which shall have deducted therefrom the  
14 certified Initial Sales Tax Amounts, Adjusted Initial Sales  
15 Tax Amounts or the Revised Initial Sales Tax Amounts.  
16 Municipalities intending to receive a distribution of State  
17 Sales Tax Increment must report a list of retailers to the  
18 Department of Revenue by October 31, 1988 and by July 31, of  
19 each year thereafter.

20 (t) "Taxing districts" means counties, townships, cities  
21 and incorporated towns and villages, school, road, park,  
22 sanitary, mosquito abatement, forest preserve, public health,  
23 fire protection, river conservancy, tuberculosis sanitarium  
24 and any other municipal corporations or districts with the  
25 power to levy taxes.

26 (u) "Taxing districts' capital costs" means those costs of



1 taxing districts for capital improvements that are found by  
2 the municipal corporate authorities to be necessary and  
3 directly result from the redevelopment project.

4 (v) As used in subsection (a) of Section 11-74.4-3 of this  
5 Act, "vacant land" means any parcel or combination of parcels  
6 of real property without industrial, commercial, and  
7 residential buildings which has not been used for commercial  
8 agricultural purposes within 5 years prior to the designation  
9 of the redevelopment project area, unless the parcel is  
10 included in an industrial park conservation area or the parcel  
11 has been subdivided; provided that if the parcel was part of a  
12 larger tract that has been divided into 3 or more smaller  
13 tracts that were accepted for recording during the period from  
14 1950 to 1990, then the parcel shall be deemed to have been  
15 subdivided, and all proceedings and actions of the  
16 municipality taken in that connection with respect to any  
17 previously approved or designated redevelopment project area  
18 or amended redevelopment project area are hereby validated and  
19 hereby declared to be legally sufficient for all purposes of  
20 this Act. For purposes of this Section and only for land  
21 subject to the subdivision requirements of the Plat Act, land  
22 is subdivided when the original plat of the proposed  
23 Redevelopment Project Area or relevant portion thereof has  
24 been properly certified, acknowledged, approved, and recorded  
25 or filed in accordance with the Plat Act and a preliminary  
26 plat, if any, for any subsequent phases of the proposed

1 Redevelopment Project Area or relevant portion thereof has  
2 been properly approved and filed in accordance with the  
3 applicable ordinance of the municipality.

4 (w) "Annual Total Increment" means the sum of each  
5 municipality's annual Net Sales Tax Increment and each  
6 municipality's annual Net Utility Tax Increment. The ratio of  
7 the Annual Total Increment of each municipality to the Annual  
8 Total Increment for all municipalities, as most recently  
9 calculated by the Department, shall determine the proportional  
10 shares of the Illinois Tax Increment Fund to be distributed to  
11 each municipality.

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

16 (y) "Green Globes certified" means any certification level  
17 of construction elements by a qualified Green Globes  
18 Professional as determined by the Green Building Initiative.

19 (Source: P.A. 99-792, eff. 8-12-16; 100-201, eff. 8-18-17;  
20 100-465, eff. 8-31-17; 100-1133, eff. 1-1-19.)

21 (65 ILCS 5/11-74.4-3.5)

22 Sec. 11-74.4-3.5. Completion dates for redevelopment  
23 projects.

24 (a) Unless otherwise stated in this Section and before  
25 July 1, 2021, the estimated dates of completion of the

1 redevelopment project and retirement of obligations issued to  
2 finance redevelopment project costs (including refunding bonds  
3 under Section 11-74.4-7) may not be later than December 31 of  
4 the year in which the payment to the municipal treasurer, as  
5 provided in subsection (b) of Section 11-74.4-8 of this Act,  
6 is to be made with respect to ad valorem taxes levied in the  
7 23rd calendar year after the year in which the ordinance  
8 approving the redevelopment project area was adopted if the  
9 ordinance was adopted on or after January 15, 1981.

10 (a-3) After July 1, 2021, the estimated dates of  
11 completion of the redevelopment project and retirement of  
12 obligations issued to finance redevelopment project costs  
13 (including refunding bonds under Section 11-74.4-7) may not be  
14 later than December 31 of the year in which the payment to the  
15 municipal treasurer, as provided in subsection (b) of Section  
16 11-74.4-8 of this Act, is to be made with respect to ad valorem  
17 taxes levied in the 10th calendar year after the year in which  
18 the ordinance approving the redevelopment project area was  
19 adopted if the ordinance was adopted on or after July 1, 2021.

20 (a-5) If the redevelopment project area is located within  
21 a transit facility improvement area established pursuant to  
22 Section 11-74.4-3, the estimated dates of completion of the  
23 redevelopment project and retirement of obligations issued to  
24 finance redevelopment project costs (including refunding bonds  
25 under Section 11-74.4-7) may not be later than December 31 of  
26 the year in which the payment to the municipal treasurer, as

1 provided in subsection (b) of Section 11-74.4-8 of this Act,  
2 is to be made with respect to ad valorem taxes levied in the  
3 35th calendar year after the year in which the ordinance  
4 approving the redevelopment project area was adopted.

5 (a-7) A municipality may adopt tax increment financing for  
6 a redevelopment project area located in a transit facility  
7 improvement area that also includes real property located  
8 within an existing redevelopment project area established  
9 prior to August 12, 2016 (the effective date of Public Act  
10 99-792). In such case: (i) the provisions of this Division  
11 shall apply with respect to the previously established  
12 redevelopment project area until the municipality adopts, as  
13 required in accordance with applicable provisions of this  
14 Division, an ordinance dissolving the special tax allocation  
15 fund for such redevelopment project area and terminating the  
16 designation of such redevelopment project area as a  
17 redevelopment project area; and (ii) after the effective date  
18 of the ordinance described in (i), the provisions of this  
19 Division shall apply with respect to the subsequently  
20 established redevelopment project area located in a transit  
21 facility improvement area.

22 (b) The estimated dates of completion of the redevelopment  
23 project and retirement of obligations issued to finance  
24 redevelopment project costs (including refunding bonds under  
25 Section 11-74.4-7) may not be later than December 31 of the  
26 year in which the payment to the municipal treasurer as

1 provided in subsection (b) of Section 11-74.4-8 of this Act is  
2 to be made with respect to ad valorem taxes levied in the 32nd  
3 calendar year after the year in which the ordinance approving  
4 the redevelopment project area was adopted if the ordinance  
5 was adopted on September 9, 1999 by the Village of Downs.

6 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 33rd  
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 May 20, 1985 by the Village of Wheeling.

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 28th  
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 October 12, 1989 by the City of Lawrenceville.

26 (c) 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 (i) in the  
7 35th calendar year after the year in which the ordinance  
8 approving the redevelopment project area was adopted through  
9 June 30, 2021, and (ii) after July 1, 2021, in the 15th  
10 calendar year after the year in which the ordinance approving  
11 the redevelopment project area was adopted:

12 (1) If the ordinance was adopted before January 15,  
13 1981.

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

16 (3) If the ordinance was adopted in December 1987 and  
17 the redevelopment project is located within one mile of  
18 Midway Airport.

19 (4) If the ordinance was adopted before January 1,  
20 1987 by a municipality in Mason County.

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

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

26 (7) If the ordinance was adopted on December 31, 1986

1 by a municipality located in Clinton County for which at  
2 least \$250,000 of tax increment bonds were authorized on  
3 June 17, 1997, or if the ordinance was adopted on December  
4 31, 1986 by a municipality with a population in 1990 of  
5 less than 3,600 that is located in a county with a  
6 population in 1990 of less than 34,000 and for which at  
7 least \$250,000 of tax increment bonds were authorized on  
8 June 17, 1997.

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

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

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

16 (11) If the ordinance was adopted before December 18,  
17 1986 by the City of Moline.

18 (12) If the ordinance was adopted in September 1988 by  
19 Sauk Village.

20 (13) If the ordinance was adopted in October 1993 by  
21 Sauk Village.

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

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

26 (16) If the ordinance was adopted on January 23, 1991

1 by the City of East St. Louis.

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

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

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

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

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

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

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

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

19 (25) If the ordinance was adopted on September 14,  
20 1994 by the City of Alton.

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

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

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



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

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

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

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

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

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

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

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

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

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

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

23          (40) If the ordinance was adopted on September 21,  
24          1998 by the City of Waukegan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9           (72) If the ordinance was adopted on September 17,  
10          1986 by the Village of Sherman.

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

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

16          (75) If the ordinance was adopted on June 11, 2002 by  
17          the City of East Peoria to create the Camp Street TIF.

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

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

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

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

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

3           (81) If the ordinance was adopted on December 29, 1986  
4           by the City of Pontiac to create TIF II (the Interstate  
5           TIF).

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

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

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

15          (85) If the ordinance was adopted on November 29, 1989  
16          by the City of Chicago to create the Englewood Mall TIF  
17          District.

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

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

22          (88) If the ordinance was adopted on September 20,  
23          1999 by the City of Belleville.

24          (89) If the ordinance was adopted on December 30, 1986  
25          by the Village of Bellevue to create the Bellevue TIF  
26          District 1.

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

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

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

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

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

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

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

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

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

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

21          (100) If the ordinance was adopted on December 20,  
22          1988 by the Village of Lansing.

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

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

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

3           (104) If the ordinance was adopted on December 14,  
4 1998 by the City of Carlyle.

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

8           (106) If the ordinance was adopted on September 13,  
9 1989 by the City of Chicago to create the Michigan/Cermak  
10 Area TIF District.

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

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

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

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

19           (111) If the ordinance was adopted on December 18,  
20 1990 by the Village of Washington Park, but only after the  
21 Village of Washington Park becomes compliant with the  
22 reporting requirements under subsection (d) of Section  
23 11-74.4-5, and after the State Comptroller's certification  
24 of such compliance.

25           (112) If the ordinance was adopted on February 28,  
26 2000 by the City of Harvey.

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

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

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

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

11          (117) If the ordinance was adopted on February 11,  
12          1991 by the Village of Machesney Park.

13          (118) If the ordinance was adopted on December 29,  
14          1993 by the City of Ottawa.

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

17          (120) If the ordinance was adopted on February 10,  
18          2004 by the Village of Fox Lake.

19          (121) If the ordinance was adopted on December 22,  
20          1992 by the City of Fairfield.

21          (122) If the ordinance was adopted on February 10,  
22          1992 by the City of Mt. Sterling.

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

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



1           (125) If the ordinance was adopted on September 23,  
2           1997 by the City of Granite City.

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

6           (127) If the ordinance was adopted on November 22,  
7           1993 by the City of Arcola.

8           (128) If the ordinance was adopted on September 7,  
9           2004 by the City of Arcola.

10          (129) If the ordinance was adopted on November 29,  
11          1999 by the City of Paris.

12          (130) If the ordinance was adopted on September 20,  
13          1994 by the City of Ottawa to create the U.S. Route 6 East  
14          Ottawa TIF.

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

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

19          (133) If the ordinance was adopted on December 23,  
20          1993 by the City of Lacon.

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

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

25          (136) If the ordinance was adopted on November 16,  
26          1992 by the City of Pinckneyville.

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

3 (138) If the ordinance was adopted on February 26,  
4 1992 by the City of Chicago to create the Stockyards  
5 Southeast Quadrant TIF District.

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

8 (140) If the ordinance was adopted on December 23,  
9 1997 by the Village of Dieterich.

10 (141) If the ordinance was adopted on February 10,  
11 2016 by the Village of Rosemont to create the  
12 Balmoral/Pearl TIF No. 8 Tax Increment Financing  
13 Redevelopment Project Area.

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

16 (143) If the ordinance was adopted on January 31, 1995  
17 by the Village of Milledgeville.

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

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

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

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

26 (148) If the ordinance was adopted on October 23, 1995

1 by the City of Marion.

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

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

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

8 (152) If the ordinance was adopted on September 5,  
9 1995 by the City of Granite City.

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

12 (154) If the ordinance was adopted on February 23,  
13 1995 by the City of Springfield.

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

16 (156) If the ordinance was adopted on December 26,  
17 1995 by the Village of Posen.

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

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

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

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

26 (161) If the ordinance was adopted on March 21, 2000

1 by the City of Hoopeston.

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

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

7 (164) If the ordinance was adopted on December 11,  
8 1996 by the City of Chicago to create the Bryn  
9 Mawr/Broadway TIF District.

10 (165) If the ordinance was adopted on December 31,  
11 1995 by the City of Chicago to create the 95th/Western TIF  
12 District.

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

16 (167) If the ordinance was adopted on April 19, 1995  
17 by the Village of North Utica.

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

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

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

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

26 (172) If the ordinance was adopted on August 13, 2001

1 by the Village of Saunemin.

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

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

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

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

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

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

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

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

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

24 (182) If the ordinance was adopted on March 27, 1997  
25 by the Village of Maywood approving the Roosevelt Road TIF  
26 District.

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

4 (184) If the ordinance was adopted on November 10,  
5 1997 by the Village of Park Forest.

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

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

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

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

14 On or after July 1, 2021, before the completion date may be  
15 extended under this subsection to the 15th calendar year after  
16 the year in which the ordinance approving the redevelopment  
17 project area was adopted, the municipality shall request that  
18 the joint review board convene and issue a written report  
19 describing its decision whether or not to extend the  
20 completion date of the redevelopment project area. If the  
21 joint review board does not file a report, it shall be presumed  
22 that the taxing bodies approve the extension of the life of the  
23 redevelopment project area. If both the municipality and the  
24 joint review board elects to extend the completion date under  
25 this subsection, the municipality shall give at least 30 days'  
26 written notice to the taxing bodies before the adoption of the

1 ordinance approving the extension of the completion date.

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

16 (e) Those dates, for purposes of real property tax  
17 increment allocation financing pursuant to Section 11-74.4-8  
18 only, shall be not more than 35 years for redevelopment  
19 project areas that were adopted on or after December 16, 1986  
20 and for which at least \$8 million worth of municipal bonds were  
21 authorized on or after December 19, 1989 but before January 1,  
22 1990; provided that the municipality elects to extend the life  
23 of the redevelopment project area to 35 years by the adoption  
24 of an ordinance after at least 14 but not more than 30 days'  
25 written notice to the taxing bodies, that would otherwise  
26 constitute the joint review board for the redevelopment

1 project area, before the adoption of the ordinance.

2 (f) Those dates, for purposes of real property tax  
3 increment allocation financing pursuant to Section 11-74.4-8  
4 only, shall be not more than 35 years for redevelopment  
5 project areas that were established on or after December 1,  
6 1981 but before January 1, 1982 and for which at least  
7 \$1,500,000 worth of tax increment revenue bonds were  
8 authorized on or after September 30, 1990 but before July 1,  
9 1991; provided that the municipality elects to extend the life  
10 of the redevelopment project area to 35 years by the adoption  
11 of an ordinance after at least 14 but not more than 30 days'  
12 written notice to the taxing bodies, that would otherwise  
13 constitute the joint review board for the redevelopment  
14 project area, before the adoption of the ordinance.

15 (f-5) Those dates, for purposes of real property tax  
16 increment allocation financing pursuant to Section 11-74.4-8  
17 only, shall be not more than 47 years for redevelopment  
18 project areas that were established on December 29, 1981 by  
19 the City of Springfield; provided that (i) the City of  
20 Springfield adopts an ordinance extending the life of the  
21 redevelopment project area to 47 years and (ii) the City of  
22 Springfield provides notice to the taxing bodies that would  
23 otherwise constitute the joint review board for the  
24 redevelopment project area not more than 30 and not less than  
25 14 days prior to the adoption of that ordinance.

26 (g) In consolidating the material relating to completion



1 dates from Sections 11-74.4-3 and 11-74.4-7 into this Section,  
2 it is not the intent of the General Assembly to make any  
3 substantive change in the law, except for the extension of the  
4 completion dates for the City of Aurora, the Village of Milan,  
5 the City of West Frankfort, the Village of Libertyville, and  
6 the Village of Hoffman Estates set forth under items (67),  
7 (68), (69), (70), and (71) of subsection (c) of this Section.

8 (Source: P.A. 100-201, eff. 8-18-17; 100-214, eff. 8-18-17;  
9 100-249, eff. 8-22-17; 100-510, eff. 9-15-17; 100-591, eff.  
10 6-21-18; 100-609, eff. 7-17-18; 100-836, eff. 8-13-18;  
11 100-853, eff. 8-14-18; 100-859, eff. 8-14-18; 100-863, eff.  
12 8-14-18; 100-873, eff. 8-14-18; 100-899, eff. 8-17-18;  
13 100-928, eff. 8-17-18; 100-967, eff. 8-19-18; 100-1031, eff.  
14 8-22-18; 100-1032, eff. 8-22-18; 100-1164, eff. 12-27-18;  
15 101-274, eff. 8-9-19; 101-618, eff. 12-20-19; 101-647, eff.  
16 6-26-20.)

17 (65 ILCS 5/11-74.4-5) (from Ch. 24, par. 11-74.4-5)

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

19 (a) The changes made by this amendatory Act of the 91st  
20 General Assembly do not apply to a municipality that, (i)  
21 before the effective date of this amendatory Act of the 91st  
22 General Assembly, has adopted an ordinance or resolution  
23 fixing a time and place for a public hearing under this Section  
24 or (ii) before July 1, 1999, has adopted an ordinance or  
25 resolution providing for a feasibility study under Section

1 11-74.4-4.1, but has not yet adopted an ordinance approving  
2 redevelopment plans and redevelopment projects or designating  
3 redevelopment project areas under Section 11-74.4-4, until  
4 after that municipality adopts an ordinance approving  
5 redevelopment plans and redevelopment projects or designating  
6 redevelopment project areas under Section 11-74.4-4;  
7 thereafter the changes made by this amendatory Act of the 91st  
8 General Assembly apply to the same extent that they apply to  
9 redevelopment plans and redevelopment projects that were  
10 approved and redevelopment projects that were designated  
11 before the effective date of this amendatory Act of the 91st  
12 General Assembly.

13 Prior to the adoption of an ordinance proposing the  
14 designation of a redevelopment project area, or approving a  
15 redevelopment plan or redevelopment project, the municipality  
16 by its corporate authorities, or as it may determine by any  
17 commission designated under subsection (k) of Section  
18 11-74.4-4 shall adopt an ordinance or resolution fixing a time  
19 and place for public hearing. At least 10 days prior to the  
20 adoption of the ordinance or resolution establishing the time  
21 and place for the public hearing, the municipality shall make  
22 available for public inspection a redevelopment plan or a  
23 separate report that provides in reasonable detail the basis  
24 for the eligibility of the redevelopment project area. The  
25 report along with the name of a person to contact for further  
26 information shall be sent within a reasonable time after the

1 adoption of such ordinance or resolution to the affected  
2 taxing districts by certified mail. On and after the effective  
3 date of this amendatory Act of the 91st General Assembly, the  
4 municipality shall print in a newspaper of general circulation  
5 within the municipality a notice that interested persons may  
6 register with the municipality in order to receive information  
7 on the proposed designation of a redevelopment project area or  
8 the approval of a redevelopment plan. The notice shall state  
9 the place of registration and the operating hours of that  
10 place. The municipality shall have adopted reasonable rules to  
11 implement this registration process under Section 11-74.4-4.2.  
12 The municipality shall provide notice of the availability of  
13 the redevelopment plan and eligibility report, including how  
14 to obtain this information, by mail within a reasonable time  
15 after the adoption of the ordinance or resolution, to all  
16 residential addresses that, after a good faith effort, the  
17 municipality determines are located outside the proposed  
18 redevelopment project area and within 750 feet of the  
19 boundaries of the proposed redevelopment project area. This  
20 requirement is subject to the limitation that in a  
21 municipality with a population of over 100,000, if the total  
22 number of residential addresses outside the proposed  
23 redevelopment project area and within 750 feet of the  
24 boundaries of the proposed redevelopment project area exceeds  
25 750, the municipality shall be required to provide the notice  
26 to only the 750 residential addresses that, after a good faith

1 effort, the municipality determines are outside the proposed  
2 redevelopment project area and closest to the boundaries of  
3 the proposed redevelopment project area. Notwithstanding the  
4 foregoing, notice given after August 7, 2001 (the effective  
5 date of Public Act 92-263) and before the effective date of  
6 this amendatory Act of the 92nd General Assembly to  
7 residential addresses within 750 feet of the boundaries of a  
8 proposed redevelopment project area shall be deemed to have  
9 been sufficiently given in compliance with this Act if given  
10 only to residents outside the boundaries of the proposed  
11 redevelopment project area. The notice shall also be provided  
12 by the municipality, regardless of its population, to those  
13 organizations and residents that have registered with the  
14 municipality for that information in accordance with the  
15 registration guidelines established by the municipality under  
16 Section 11-74.4-4.2.

17 At the public hearing any interested person or affected  
18 taxing district may file with the municipal clerk written  
19 objections to and may be heard orally in respect to any issues  
20 embodied in the notice. The municipality shall hear all  
21 protests and objections at the hearing and the hearing may be  
22 adjourned to another date without further notice other than a  
23 motion to be entered upon the minutes fixing the time and place  
24 of the subsequent hearing. At the public hearing or at any time  
25 prior to the adoption by the municipality of an ordinance  
26 approving a redevelopment plan, the municipality may make

1 changes in the redevelopment plan. Changes which (1) add  
2 additional parcels of property to the proposed redevelopment  
3 project area, (2) substantially affect the general land uses  
4 proposed in the redevelopment plan, (3) substantially change  
5 the nature of or extend the life of the redevelopment project,  
6 or (4) increase the number of inhabited residential units to  
7 be displaced from the redevelopment project area, as measured  
8 from the time of creation of the redevelopment project area,  
9 to a total of more than 10, shall be made only after the  
10 municipality gives notice, convenes a joint review board, and  
11 conducts a public hearing pursuant to the procedures set forth  
12 in this Section and in Section 11-74.4-6 of this Act. Changes  
13 which do not (1) add additional parcels of property to the  
14 proposed redevelopment project area, (2) substantially affect  
15 the general land uses proposed in the redevelopment plan, (3)  
16 substantially change the nature of or extend the life of the  
17 redevelopment project, or (4) increase the number of inhabited  
18 residential units to be displaced from the redevelopment  
19 project area, as measured from the time of creation of the  
20 redevelopment project area, to a total of more than 10, may be  
21 made without further hearing, provided that the municipality  
22 shall give notice of any such changes by mail to each affected  
23 taxing district and registrant on the interested parties  
24 registry, provided for under Section 11-74.4-4.2, and by  
25 publication in a newspaper of general circulation within the  
26 affected taxing district. Such notice by mail and by

1 publication shall each occur not later than 10 days following  
2 the adoption by ordinance of such changes. Hearings with  
3 regard to a redevelopment project area, project or plan may be  
4 held simultaneously.

5 (b) Prior to holding a public hearing to approve or amend a  
6 redevelopment plan or to designate or add additional parcels  
7 of property to a redevelopment project area, the municipality  
8 shall convene a joint review board. The board shall consist of  
9 a representative selected by each community college district,  
10 local elementary school district and high school district or  
11 each local community unit school district, park district,  
12 library district, township, fire protection district, and  
13 county that will have the authority to directly levy taxes on  
14 the property within the proposed redevelopment project area at  
15 the time that the proposed redevelopment project area is  
16 approved, a representative selected by the municipality and a  
17 public member. The public member shall first be selected and  
18 then the board's chairperson shall be selected by a majority  
19 of the board members present and voting.

20 For redevelopment project areas with redevelopment plans  
21 or proposed redevelopment plans that would result in the  
22 displacement of residents from 10 or more inhabited  
23 residential units or that include 75 or more inhabited  
24 residential units, the public member shall be a person who  
25 resides in the redevelopment project area. If, as determined  
26 by the housing impact study provided for in paragraph (5) of

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

18 Within 90 days of the effective date of this amendatory  
19 Act of the 91st General Assembly, each municipality that  
20 designated a redevelopment project area for which it was not  
21 required to convene a joint review board under this Section  
22 shall convene a joint review board to perform the duties  
23 specified under paragraph (e) of this Section.

24 All board members shall be appointed and the first board  
25 meeting shall be held at least 14 days but not more than 28  
26 days after the mailing of notice by the municipality to the

1 taxing districts as required by Section 11-74.4-6(c).  
2 Notwithstanding the preceding sentence, a municipality that  
3 adopted either a public hearing resolution or a feasibility  
4 resolution between July 1, 1999 and July 1, 2000 that called  
5 for the meeting of the joint review board within 14 days of  
6 notice of public hearing to affected taxing districts is  
7 deemed to be in compliance with the notice, meeting, and  
8 public hearing provisions of the Act. Such notice shall also  
9 advise the taxing bodies represented on the joint review board  
10 of the time and place of the first meeting of the board.  
11 Additional meetings of the board shall be held upon the call of  
12 any member. The municipality seeking designation of the  
13 redevelopment project area shall provide administrative  
14 support to the board.

15 The board shall review (i) the public record, planning  
16 documents and proposed ordinances approving the redevelopment  
17 plan and project and (ii) proposed amendments to the  
18 redevelopment plan or additions of parcels of property to the  
19 redevelopment project area to be adopted by the municipality.  
20 As part of its deliberations, the board may hold additional  
21 hearings on the proposal. A board's recommendation shall be an  
22 advisory, non-binding recommendation. The recommendation shall  
23 be adopted by a majority of those members present and voting.  
24 The recommendations shall be submitted to the municipality  
25 within 30 days after convening of the board. Failure of the  
26 board to submit its report on a timely basis shall not be cause



1 to delay the public hearing or any other step in the process of  
2 designating or amending the redevelopment project area but  
3 shall be deemed to constitute approval by the joint review  
4 board of the matters before it.

5 The board shall base its recommendation to approve or  
6 disapprove the redevelopment plan and the designation of the  
7 redevelopment project area or the amendment of the  
8 redevelopment plan or addition of parcels of property to the  
9 redevelopment project area on the basis of the redevelopment  
10 project area and redevelopment plan satisfying the plan  
11 requirements, the eligibility criteria defined in Section  
12 11-74.4-3, and the objectives of this Act.

13 The board shall issue a written report describing why the  
14 redevelopment plan and project area or the amendment thereof  
15 meets or fails to meet one or more of the objectives of this  
16 Act and both the plan requirements and the eligibility  
17 criteria defined in Section 11-74.4-3. In the event the Board  
18 does not file a report it shall be presumed that these taxing  
19 bodies find the redevelopment project area and redevelopment  
20 plan satisfy the objectives of this Act and the plan  
21 requirements and eligibility criteria.

22 If the board recommends rejection of the matters before  
23 it, the municipality will have 30 days within which to  
24 resubmit the plan or amendment. During this period, the  
25 municipality will meet and confer with the board and attempt  
26 to resolve those issues set forth in the board's written

1 report that led to the rejection of the plan or amendment.

2 Notwithstanding the resubmission set forth above, the  
3 municipality may commence the scheduled public hearing and  
4 either adjourn the public hearing or continue the public  
5 hearing until a date certain. Prior to continuing any public  
6 hearing to a date certain, the municipality shall announce  
7 during the public hearing the time, date, and location for the  
8 reconvening of the public hearing. Any changes to the  
9 redevelopment plan necessary to satisfy the issues set forth  
10 in the joint review board report shall be the subject of a  
11 public hearing before the hearing is adjourned if the changes  
12 would (1) substantially affect the general land uses proposed  
13 in the redevelopment plan, (2) substantially change the nature  
14 of or extend the life of the redevelopment project, or (3)  
15 increase the number of inhabited residential units to be  
16 displaced from the redevelopment project area, as measured  
17 from the time of creation of the redevelopment project area,  
18 to a total of more than 10. Changes to the redevelopment plan  
19 necessary to satisfy the issues set forth in the joint review  
20 board report shall not require any further notice or convening  
21 of a joint review board meeting, except that any changes to the  
22 redevelopment plan that would add additional parcels of  
23 property to the proposed redevelopment project area shall be  
24 subject to the notice, public hearing, and joint review board  
25 meeting requirements established for such changes by  
26 subsection (a) of Section 11-74.4-5.

1           In the event that the municipality and the board are  
2 unable to resolve these differences, or in the event that the  
3 resubmitted plan or amendment is rejected by the board, the  
4 municipality may proceed with the plan or amendment, but only  
5 upon a three-fifths vote of the corporate authority  
6 responsible for approval of the plan or amendment, excluding  
7 positions of members that are vacant and those members that  
8 are ineligible to vote because of conflicts of interest.

9           After the effective date of this amendatory Act of the  
10 102nd General Assembly, a new redevelopment project area that  
11 overlaps with any existing redevelopment project area or an  
12 expansion of a redevelopment project area so that the expanded  
13 area will overlap with any existing redevelopment project area  
14 may not be approved.

15           (c) After a municipality has by ordinance approved a  
16 redevelopment plan and designated a redevelopment project  
17 area, the plan may be amended and additional properties may be  
18 added to the redevelopment project area only as herein  
19 provided. Amendments which (1) add additional parcels of  
20 property to the proposed redevelopment project area, (2)  
21 substantially affect the general land uses proposed in the  
22 redevelopment plan, (3) substantially change the nature of the  
23 redevelopment project, (4) increase the total estimated  
24 redevelopment project costs set out in the redevelopment plan  
25 by more than 5% after adjustment for inflation from the date  
26 the plan was adopted, (5) add additional redevelopment project

1 costs to the itemized list of redevelopment project costs set  
2 out in the redevelopment plan, or (6) increase the number of  
3 inhabited residential units to be displaced from the  
4 redevelopment project area, as measured from the time of  
5 creation of the redevelopment project area, to a total of more  
6 than 10, shall be made only after the municipality gives  
7 notice, convenes a joint review board, and conducts a public  
8 hearing pursuant to the procedures set forth in this Section  
9 and in Section 11-74.4-6 of this Act. Changes which do not (1)  
10 add additional parcels of property to the proposed  
11 redevelopment project area, (2) substantially affect the  
12 general land uses proposed in the redevelopment plan, (3)  
13 substantially change the nature of the redevelopment project,  
14 (4) increase the total estimated redevelopment project cost  
15 set out in the redevelopment plan by more than 5% after  
16 adjustment for inflation from the date the plan was adopted,  
17 (5) add additional redevelopment project costs to the itemized  
18 list of redevelopment project costs set out in the  
19 redevelopment plan, or (6) increase the number of inhabited  
20 residential units to be displaced from the redevelopment  
21 project area, as measured from the time of creation of the  
22 redevelopment project area, to a total of more than 10, may be  
23 made without further public hearing and related notices and  
24 procedures including the convening of a joint review board as  
25 set forth in Section 11-74.4-6 of this Act, provided that the  
26 municipality shall give notice of any such changes by mail to

1 each affected taxing district and registrant on the interested  
2 parties registry, provided for under Section 11-74.4-4.2, and  
3 by publication in a newspaper of general circulation within  
4 the affected taxing district. Such notice by mail and by  
5 publication shall each occur not later than 10 days following  
6 the adoption by ordinance of such changes.

7 (d) After the effective date of this amendatory Act of the  
8 91st General Assembly, a municipality shall submit in an  
9 electronic format the following information for each  
10 redevelopment project area (i) to the State Comptroller under  
11 Section 8-8-3.5 of the Illinois Municipal Code, subject to any  
12 extensions or exemptions provided at the Comptroller's  
13 discretion under that Section, and (ii) to all taxing  
14 districts overlapping the redevelopment project area no later  
15 than 180 days after the close of each municipal fiscal year or  
16 as soon thereafter as the audited financial statements become  
17 available and, in any case, shall be submitted before the  
18 annual meeting of the Joint Review Board to each of the taxing  
19 districts that overlap the redevelopment project area:

20 (1) Any amendments to the redevelopment plan, the  
21 redevelopment project area, or the State Sales Tax  
22 Boundary.

23 (1.5) A list of the redevelopment project areas  
24 administered by the municipality and, if applicable, the  
25 date each redevelopment project area was designated or  
26 terminated by the municipality.

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

4           (3) Certification of the Chief Executive Officer of  
5 the municipality that the municipality has complied with  
6 all of the requirements of this Act during the preceding  
7 fiscal year.

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

10          (5) An analysis of the special tax allocation fund  
11 which sets forth:

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

14           (B) all amounts deposited in the special tax  
15 allocation fund by source;

16           (C) an itemized list of all expenditures from the  
17 special tax allocation fund by category of permissible  
18 redevelopment project cost; and

19           (D) the balance in the special tax allocation fund  
20 at the end of the fiscal year including a breakdown of  
21 that balance by source and a breakdown of that balance  
22 identifying any portion of the balance that is  
23 required, pledged, earmarked, or otherwise designated  
24 for payment of or securing of obligations and  
25 anticipated redevelopment project costs. Any portion  
26 of such ending balance that has not been identified or

1 is not identified as being required, pledged,  
2 earmarked, or otherwise designated for payment of or  
3 securing of obligations or anticipated redevelopment  
4 projects costs shall be designated as surplus as set  
5 forth in Section 11-74.4-7 hereof.

6 (6) A description of all property purchased by the  
7 municipality within the redevelopment project area  
8 including:

9 (A) Street address.

10 (B) Approximate size or description of property.

11 (C) Purchase price.

12 (D) Seller of property.

13 (7) A statement setting forth all activities  
14 undertaken in furtherance of the objectives of the  
15 redevelopment plan, including:

16 (A) Any project implemented in the preceding  
17 fiscal year.

18 (B) A description of the redevelopment activities  
19 undertaken.

20 (C) A description of any agreements entered into  
21 by the municipality with regard to the disposition or  
22 redevelopment of any property within the redevelopment  
23 project area or the area within the State Sales Tax  
24 Boundary.

25 (D) Additional information on the use of all funds  
26 received under this Division and steps taken by the

1           municipality to achieve the objectives of the  
2           redevelopment plan.

3           (E) Information regarding contracts that the  
4           municipality's tax increment advisors or consultants  
5           have entered into with entities or persons that have  
6           received, or are receiving, payments financed by tax  
7           increment revenues produced by the same redevelopment  
8           project area.

9           (F) Any reports submitted to the municipality by  
10          the joint review board.

11          (G) A review of public and, to the extent  
12          possible, private investment actually undertaken to  
13          date after the effective date of this amendatory Act  
14          of the 91st General Assembly and estimated to be  
15          undertaken during the following year. This review  
16          shall, on a project-by-project basis, set forth the  
17          estimated amounts of public and private investment  
18          incurred after the effective date of this amendatory  
19          Act of the 91st General Assembly and provide the ratio  
20          of private investment to public investment to the date  
21          of the report and as estimated to the completion of the  
22          redevelopment project.

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

25                  (A) copies of any official statements; and

26                  (B) an analysis prepared by financial advisor or



1 underwriter setting forth: (i) nature and term of  
2 obligation; and (ii) projected debt service including  
3 required reserves and debt coverage.

4 (9) For special tax allocation funds that have  
5 experienced cumulative deposits of incremental tax  
6 revenues of \$100,000 or more, a certified audit report  
7 reviewing compliance with this Act performed by an  
8 independent public accountant certified and licensed by  
9 the authority of the State of Illinois. The financial  
10 portion of the audit must be conducted in accordance with  
11 Standards for Audits of Governmental Organizations,  
12 Programs, Activities, and Functions adopted by the  
13 Comptroller General of the United States (1981), as  
14 amended, or the standards specified by Section 8-8-5 of  
15 the Illinois Municipal Auditing Law of the Illinois  
16 Municipal Code. The audit report shall contain a letter  
17 from the independent certified public accountant  
18 indicating compliance or noncompliance with the  
19 requirements of subsection (q) of Section 11-74.4-3. For  
20 redevelopment plans or projects that would result in the  
21 displacement of residents from 10 or more inhabited  
22 residential units or that contain 75 or more inhabited  
23 residential units, notice of the availability of the  
24 information, including how to obtain the report, required  
25 in this subsection shall also be sent by mail to all  
26 residents or organizations that operate in the

1 municipality that register with the municipality for that  
2 information according to registration procedures adopted  
3 under Section 11-74.4-4.2. All municipalities are subject  
4 to this provision.

5 (10) A list of all intergovernmental agreements in  
6 effect during the fiscal year to which the municipality is  
7 a party and an accounting of any moneys transferred or  
8 received by the municipality during that fiscal year  
9 pursuant to those intergovernmental agreements.

10 (d-1) Prior to the effective date of this amendatory Act  
11 of the 91st General Assembly, municipalities with populations  
12 of over 1,000,000 shall, after adoption of a redevelopment  
13 plan or project, make available upon request to any taxing  
14 district in which the redevelopment project area is located  
15 the following information:

16 (1) Any amendments to the redevelopment plan, the  
17 redevelopment project area, or the State Sales Tax  
18 Boundary; and

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

24 (e) The joint review board shall meet annually 180 days  
25 after the close of the municipal fiscal year or as soon as the  
26 redevelopment project audit for that fiscal year becomes

1 available to review the effectiveness and status of the  
2 redevelopment project area up to that date.

3 (f) (Blank).

4 (g) In the event that a municipality has held a public  
5 hearing under this Section prior to March 14, 1994 (the  
6 effective date of Public Act 88-537), the requirements imposed  
7 by Public Act 88-537 relating to the method of fixing the time  
8 and place for public hearing, the materials and information  
9 required to be made available for public inspection, and the  
10 information required to be sent after adoption of an ordinance  
11 or resolution fixing a time and place for public hearing shall  
12 not be applicable.

13 (h) On and after the effective date of this amendatory Act  
14 of the 96th General Assembly, the State Comptroller must post  
15 on the State Comptroller's official website the information  
16 submitted by a municipality pursuant to subsection (d) of this  
17 Section. The information must be posted no later than 45 days  
18 after the State Comptroller receives the information from the  
19 municipality. The State Comptroller must also post a list of  
20 the municipalities not in compliance with the reporting  
21 requirements set forth in subsection (d) of this Section.

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

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

15 (j) Beginning in fiscal year 2011 and in each fiscal year  
16 thereafter, a municipality must detail in its annual budget  
17 (i) the revenues generated from redevelopment project areas by  
18 source and (ii) the expenditures made by the municipality for  
19 redevelopment project areas.

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

21 (65 ILCS 5/11-74.4-7) (from Ch. 24, par. 11-74.4-7)

22 Sec. 11-74.4-7. Obligations secured by the special tax  
23 allocation fund set forth in Section 11-74.4-8 for the  
24 redevelopment project area may be issued to provide for  
25 redevelopment project costs. Such obligations, when so issued,

1 shall be retired in the manner provided in the ordinance  
2 authorizing the issuance of such obligations by the receipts  
3 of taxes levied as specified in Section 11-74.4-9 against the  
4 taxable property included in the area, by revenues as  
5 specified by Section 11-74.4-8a and other revenue designated  
6 by the municipality. A municipality may in the ordinance  
7 pledge all or any part of the funds in and to be deposited in  
8 the special tax allocation fund created pursuant to Section  
9 11-74.4-8 to the payment of the redevelopment project costs  
10 and obligations. Any pledge of funds in the special tax  
11 allocation fund shall provide for distribution to the taxing  
12 districts and to the Illinois Department of Revenue of moneys  
13 not required, pledged, earmarked, or otherwise designated for  
14 payment and securing of the obligations and anticipated  
15 redevelopment project costs and such excess funds shall be  
16 calculated annually and deemed to be "surplus" funds. In the  
17 event a municipality only applies or pledges a portion of the  
18 funds in the special tax allocation fund for the payment or  
19 securing of anticipated redevelopment project costs or of  
20 obligations, any such funds remaining in the special tax  
21 allocation fund after complying with the requirements of the  
22 application or pledge, shall also be calculated annually and  
23 deemed "surplus" funds. The joint review board and the  
24 municipality shall review all funds in the special tax  
25 allocation fund and shall designate and approve surplus funds  
26 no later than 30 days after the close of the municipality's

1 fiscal year. The joint review board and municipality shall  
2 issue a joint written report describing why they designated  
3 certain funds surplus funds and why other funds were not  
4 designated surplus funds under the requirements of this  
5 paragraph. All surplus funds in the special tax allocation  
6 fund shall be distributed annually within 90 ~~180~~ days after  
7 the close of the municipality's fiscal year, but not before  
8 the joint written report is issued under this paragraph, by  
9 being paid by the municipal treasurer to the County Collector,  
10 to the Department of Revenue and to the municipality in direct  
11 proportion to the tax incremental revenue received as a result  
12 of an increase in the equalized assessed value of property in  
13 the redevelopment project area, tax incremental revenue  
14 received from the State and tax incremental revenue received  
15 from the municipality, but not to exceed as to each such source  
16 the total incremental revenue received from that source. The  
17 County Collector shall thereafter make distribution to the  
18 respective taxing districts in the same manner and proportion  
19 as the most recent distribution by the county collector to the  
20 affected districts of real property taxes from real property  
21 in the redevelopment project area.

22 Without limiting the foregoing in this Section, the  
23 municipality may in addition to obligations secured by the  
24 special tax allocation fund pledge for a period not greater  
25 than the term of the obligations towards payment of such  
26 obligations any part or any combination of the following: (a)

1 net revenues of all or part of any redevelopment project; (b)  
2 taxes levied and collected on any or all property in the  
3 municipality; (c) the full faith and credit of the  
4 municipality; (d) a mortgage on part or all of the  
5 redevelopment project; (d-5) repayment of bonds issued  
6 pursuant to subsection (p-130) of Section 19-1 of the School  
7 Code; or (e) any other taxes or anticipated receipts that the  
8 municipality may lawfully pledge.

9 Such obligations may be issued in one or more series  
10 bearing interest at such rate or rates as the corporate  
11 authorities of the municipality shall determine by ordinance.  
12 Such obligations shall bear such date or dates, mature at such  
13 time or times not exceeding 20 years from their respective  
14 dates, be in such denomination, carry such registration  
15 privileges, be executed in such manner, be payable in such  
16 medium of payment at such place or places, contain such  
17 covenants, terms and conditions, and be subject to redemption  
18 as such ordinance shall provide. Obligations issued pursuant  
19 to this Act may be sold at public or private sale at such price  
20 as shall be determined by the corporate authorities of the  
21 municipalities. No referendum approval of the electors shall  
22 be required as a condition to the issuance of obligations  
23 pursuant to this Division except as provided in this Section.

24 In the event the municipality authorizes issuance of  
25 obligations pursuant to the authority of this Division secured  
26 by the full faith and credit of the municipality, which

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

16 If no petition is filed with the municipal clerk, as  
17 hereinafter provided in this Section, within 30 days after the  
18 publication of the ordinance, the ordinance shall be in  
19 effect. But, if within that 30 day period a petition is filed  
20 with the municipal clerk, signed by electors in the  
21 municipality numbering 10% or more of the number of registered  
22 voters in the municipality, asking that the question of  
23 issuing obligations using full faith and credit of the  
24 municipality as security for the cost of paying for  
25 redevelopment project costs, or of pledging taxes for the  
26 payment of such obligations, or both, be submitted to the



1 electors of the municipality, the corporate authorities of the  
2 municipality shall call a special election in the manner  
3 provided by law to vote upon that question, or, if a general,  
4 State or municipal election is to be held within a period of  
5 not less than 30 or more than 90 days from the date such  
6 petition is filed, shall submit the question at the next  
7 general, State or municipal election. If it appears upon the  
8 canvass of the election by the corporate authorities that a  
9 majority of electors voting upon the question voted in favor  
10 thereof, the ordinance shall be in effect, but if a majority of  
11 the electors voting upon the question are not in favor  
12 thereof, the ordinance shall not take effect.

13 The ordinance authorizing the obligations may provide that  
14 the obligations shall contain a recital that they are issued  
15 pursuant to this Division, which recital shall be conclusive  
16 evidence of their validity and of the regularity of their  
17 issuance.

18 In the event the municipality authorizes issuance of  
19 obligations pursuant to this Section secured by the full faith  
20 and credit of the municipality, the ordinance authorizing the  
21 obligations may provide for the levy and collection of a  
22 direct annual tax upon all taxable property within the  
23 municipality sufficient to pay the principal thereof and  
24 interest thereon as it matures, which levy may be in addition  
25 to and exclusive of the maximum of all other taxes authorized  
26 to be levied by the municipality, which levy, however, shall

1 be abated to the extent that monies from other sources are  
2 available for payment of the obligations and the municipality  
3 certifies the amount of said monies available to the county  
4 clerk.

5 A certified copy of such ordinance shall be filed with the  
6 county clerk of each county in which any portion of the  
7 municipality is situated, and shall constitute the authority  
8 for the extension and collection of the taxes to be deposited  
9 in the special tax allocation fund.

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

16 In the event a municipality issues obligations under home  
17 rule powers or other legislative authority the proceeds of  
18 which are pledged to pay for redevelopment project costs, the  
19 municipality may, if it has followed the procedures in  
20 conformance with this division, retire said obligations from  
21 funds in the special tax allocation fund in amounts and in such  
22 manner as if such obligations had been issued pursuant to the  
23 provisions of this division.

24 All obligations heretofore or hereafter issued pursuant to  
25 this Act shall not be regarded as indebtedness of the  
26 municipality issuing such obligations or any other taxing

1 district for the purpose of any limitation imposed by law.

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

3 Section 99. Effective date. This Act takes effect July 1,  
4 2021.