



Sen. Win Stoller

Filed: 3/20/2023

10300SB1149sam001

LRB103 05593 HLH 59321 a

1 AMENDMENT TO SENATE BILL 1149

2 AMENDMENT NO. _____. Amend Senate Bill 1149 by replacing
3 everything after the enacting clause with the following:

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

6 (35 ILCS 200/18-180)

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

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

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

1 townhouse or development, is considered a single-family
2 residence.

3 (b) The governing authority of each affected taxing
4 district shall within 10 days appoint one member to serve on an
5 Abatement Review Board to review the terms and conditions of
6 the proposed abatement ordinance. The Board shall be convened
7 by the mayor or village president of the municipality
8 considering the abatement ordinance. The ordinance shall not
9 be adopted less than 45 days after the Board is convened.
10 Failure to appoint a member to the Board does not affect work
11 of the Board. The Board shall report the findings and
12 conclusions to the governing authority of the municipality not
13 later than 30 days after it is convened.

14 (c) Any abatement granted under this Section before the
15 effective date of this amendatory Act of the 103rd General
16 Assembly shall be reduced in 20% increments annually during
17 the last 4 years of the abatement period for the property.

18 (d) For purposes of this Section:

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

1 area of urban decay.

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

5 (3) "Newly constructed" means constructed and ready
6 for occupancy not earlier than one year before the date
7 the municipality first orders the abatement for the parcel
8 under this Section.

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

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

14 Section 99. Effective date. This Act takes effect upon
15 becoming law."