



Sen. Ann Gillespie

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LRB103 29120 RJT 60001 a

1 AMENDMENT TO SENATE BILL 1391

2 AMENDMENT NO. _____. Amend Senate Bill 1391 by replacing
3 everything after the enacting clause with the following:

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,
6 11-74.4-7, and 11-74.4-8 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 November 1, 1999 (the effective date of Public Act
15 91-478), "blighted area" shall have the meaning set forth in
16 this Section prior to that date.

1 On and after November 1, 1999, "blighted area" means any
2 improved or vacant area within the boundaries of a
3 redevelopment project area located within the territorial
4 limits of the municipality where:

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

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

21 (B) Obsolescence. The condition or process of
22 falling into disuse. Structures have become ill-suited
23 for the original use.

24 (C) Deterioration. With respect to buildings,
25 defects including, but not limited to, major defects
26 in the secondary building components such as doors,

1 windows, porches, gutters and downspouts, and fascia.
2 With respect to surface improvements, that the
3 condition of roadways, alleys, curbs, gutters,
4 sidewalks, off-street parking, and surface storage
5 areas evidence deterioration, including, but not
6 limited to, surface cracking, crumbling, potholes,
7 depressions, loose paving material, and weeds
8 protruding through paved surfaces.

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

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

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

23 (G) Lack of ventilation, light, or sanitary
24 facilities. The absence of adequate ventilation for
25 light or air circulation in spaces or rooms without
26 windows, or that require the removal of dust, odor,

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

11 (H) 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,
18 antiquated, obsolete, or in disrepair, or (iii)
19 lacking within the redevelopment project area.

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

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

14 (J) Deleterious land use or layout. The existence
15 of incompatible land-use relationships, buildings
16 occupied by inappropriate mixed-uses, or uses
17 considered to be noxious, offensive, or unsuitable for
18 the surrounding area.

19 (K) Environmental clean-up. The proposed
20 redevelopment project area has incurred Illinois
21 Environmental Protection Agency or United States
22 Environmental Protection Agency remediation costs for,
23 or a study conducted by an independent consultant
24 recognized as having expertise in environmental
25 remediation has determined a need for, the clean-up of
26 hazardous waste, hazardous substances, or underground

1 storage tanks required by State or federal law,
2 provided that the remediation costs constitute a
3 material impediment to the development or
4 redevelopment of the redevelopment project area.

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

18 (M) The total equalized assessed value of the
19 proposed redevelopment project area has declined for 3
20 of the last 5 calendar years prior to the year in which
21 the redevelopment project area is designated or is
22 increasing at an annual rate that is less than the
23 balance of the municipality for 3 of the last 5
24 calendar years for which information is available or
25 is increasing at an annual rate that is less than the
26 Consumer Price Index for All Urban Consumers published

1 by the United States Department of Labor or successor
2 agency for 3 of the last 5 calendar years prior to the
3 year in which the redevelopment project area is
4 designated.

5 (2) If vacant, the sound growth of the redevelopment
6 project area is impaired by a combination of 2 or more of
7 the following factors, each of which is (i) present, with
8 that presence documented, to a meaningful extent so that a
9 municipality may reasonably find that the factor is
10 clearly present within the intent of the Act and (ii)
11 reasonably distributed throughout the vacant part of the
12 redevelopment project area to which it pertains:

13 (A) Obsolete platting of vacant land that results
14 in parcels of limited or narrow size or configurations
15 of parcels of irregular size or shape that would be
16 difficult to develop on a planned basis and in a manner
17 compatible with contemporary standards and
18 requirements, or platting that failed to create
19 rights-of-ways for streets or alleys or that created
20 inadequate right-of-way widths for streets, alleys, or
21 other public rights-of-way or that omitted easements
22 for public utilities.

23 (B) Diversity of ownership of parcels of vacant
24 land sufficient in number to retard or impede the
25 ability to assemble the land for development.

26 (C) Tax and special assessment delinquencies exist

1 or the property has been the subject of tax sales under
2 the Property Tax Code within the last 5 years.

3 (D) Deterioration of structures or site
4 improvements in neighboring areas adjacent to the
5 vacant land.

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

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

1 agency for 3 of the last 5 calendar years prior to the
2 year in which the redevelopment project area is
3 designated.

4 (3) If vacant, the sound growth of the redevelopment
5 project area is impaired by one of the following factors
6 that (i) is present, with that presence documented, to a
7 meaningful extent so that a municipality may reasonably
8 find that the factor is clearly present within the intent
9 of the Act and (ii) is reasonably distributed throughout
10 the vacant part of the redevelopment project area to which
11 it pertains:

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

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

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

26 (D) The area consists of an unused or illegal

1 disposal site containing earth, stone, building
2 debris, or similar materials that were removed from
3 construction, demolition, excavation, or dredge sites.

4 (E) Prior to November 1, 1999, the area is not less
5 than 50 nor more than 100 acres and 75% of which is
6 vacant (notwithstanding that the area has been used
7 for commercial agricultural purposes within 5 years
8 prior to the designation of the redevelopment project
9 area), and the area meets at least one of the factors
10 itemized in paragraph (1) of this subsection, the area
11 has been designated as a town or village center by
12 ordinance or comprehensive plan adopted prior to
13 January 1, 1982, and the area has not been developed
14 for that designated purpose.

15 (F) The area qualified as a blighted improved area
16 immediately prior to becoming vacant, unless there has
17 been substantial private investment in the immediately
18 surrounding area.

19 (b) For any redevelopment project area that has been
20 designated pursuant to this Section by an ordinance adopted
21 prior to November 1, 1999 (the effective date of Public Act
22 91-478), "conservation area" shall have the meaning set forth
23 in this Section prior to that date.

24 On and after November 1, 1999, "conservation area" means
25 any improved area within the boundaries of a redevelopment
26 project area located within the territorial limits of the

1 municipality in which 50% or more of the structures in the area
2 have an age of 35 years or more. Such an area is not yet a
3 blighted area but because of a combination of 3 or more of the
4 following factors is detrimental to the public safety, health,
5 morals or welfare and such an area may become a blighted area:

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

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

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

26 (4) Presence of structures below minimum code

1 standards. All structures that do not meet the standards
2 of zoning, subdivision, building, fire, and other
3 governmental codes applicable to property, but not
4 including housing and property maintenance codes.

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

9 (6) Excessive vacancies. The presence of buildings
10 that are unoccupied or under-utilized and that represent
11 an adverse influence on the area because of the frequency,
12 extent, or duration of the vacancies.

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

26 (8) Inadequate utilities. Underground and overhead

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

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

1 (10) Deleterious land use or layout. The existence of
2 incompatible land-use relationships, buildings occupied by
3 inappropriate mixed-uses, or uses considered to be
4 noxious, offensive, or unsuitable for the surrounding
5 area.

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

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

1 development or redevelopment of the redevelopment project
2 area.

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

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

23 (d) "Industrial park conservation area" means an area
24 within the boundaries of a redevelopment project area located
25 within the territorial limits of a municipality that is a
26 labor surplus municipality or within 1 1/2 miles of the

1 territorial limits of a municipality that is a labor surplus
2 municipality if the area is annexed to the municipality; which
3 area is zoned as industrial no later than at the time the
4 municipality by ordinance designates the redevelopment project
5 area, and which area includes both vacant land suitable for
6 use as an industrial park and a blighted area or conservation
7 area contiguous to such vacant land.

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

21 (f) "Municipality" shall mean a city, village,
22 incorporated town, or a township that is located in the
23 unincorporated portion of a county with 3 million or more
24 inhabitants, if the county adopted an ordinance that approved
25 the township's redevelopment plan.

26 (g) "Initial Sales Tax Amounts" means the amount of taxes

1 paid under the Retailers' Occupation Tax Act, Use Tax Act,
2 Service Use Tax Act, the Service Occupation Tax Act, the
3 Municipal Retailers' Occupation Tax Act, and the Municipal
4 Service Occupation Tax Act by retailers and servicemen on
5 transactions at places located in a State Sales Tax Boundary
6 during the calendar year 1985.

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

15 (h) "Municipal Sales Tax Increment" means an amount equal
16 to the increase in the aggregate amount of taxes paid to a
17 municipality from the Local Government Tax Fund arising from
18 sales by retailers and servicemen within the redevelopment
19 project area or State Sales Tax Boundary, as the case may be,
20 for as long as the redevelopment project area or State Sales
21 Tax Boundary, as the case may be, exist over and above the
22 aggregate amount of taxes as certified by the Illinois
23 Department of Revenue and paid under the Municipal Retailers'
24 Occupation Tax Act and the Municipal Service Occupation Tax
25 Act by retailers and servicemen, on transactions at places of
26 business located in the redevelopment project area or State

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

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

20 (i) "Net State Sales Tax Increment" means the sum of the
21 following: (a) 80% of the first \$100,000 of State Sales Tax
22 Increment annually generated within a State Sales Tax
23 Boundary; (b) 60% of the amount in excess of \$100,000 but not
24 exceeding \$500,000 of State Sales Tax Increment annually
25 generated within a State Sales Tax Boundary; and (c) 40% of all
26 amounts in excess of \$500,000 of State Sales Tax Increment

1 annually generated within a State Sales Tax Boundary. If,
2 however, a municipality established a tax increment financing
3 district in a county with a population in excess of 3,000,000
4 before January 1, 1986, and the municipality entered into a
5 contract or issued bonds after January 1, 1986, but before
6 December 31, 1986, to finance redevelopment project costs
7 within a State Sales Tax Boundary, then the Net State Sales Tax
8 Increment means, for the fiscal years beginning July 1, 1990,
9 and July 1, 1991, 100% of the State Sales Tax Increment
10 annually generated within a State Sales Tax Boundary; and
11 notwithstanding any other provision of this Act, for those
12 fiscal years the Department of Revenue shall distribute to
13 those municipalities 100% of their Net State Sales Tax
14 Increment before any distribution to any other municipality
15 and regardless of whether or not those other municipalities
16 will receive 100% of their Net State Sales Tax Increment. For
17 Fiscal Year 1999, and every year thereafter until the year
18 2007, for any municipality that has not entered into a
19 contract or has not issued bonds prior to June 1, 1988 to
20 finance redevelopment project costs within a State Sales Tax
21 Boundary, the Net State Sales Tax Increment shall be
22 calculated as follows: By multiplying the Net State Sales Tax
23 Increment by 90% in the State Fiscal Year 1999; 80% in the
24 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%
25 in the State Fiscal Year 2002; 50% in the State Fiscal Year
26 2003; 40% in the State Fiscal Year 2004; 30% in the State

1 Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in
2 the State Fiscal Year 2007. No payment shall be made for State
3 Fiscal Year 2008 and thereafter.

4 Municipalities that issued bonds in connection with a
5 redevelopment project in a redevelopment project area within
6 the State Sales Tax Boundary prior to July 29, 1991, or that
7 entered into contracts in connection with a redevelopment
8 project in a redevelopment project area before June 1, 1988,
9 shall continue to receive their proportional share of the
10 Illinois Tax Increment Fund distribution until the date on
11 which the redevelopment project is completed or terminated.
12 If, however, a municipality that issued bonds in connection
13 with a redevelopment project in a redevelopment project area
14 within the State Sales Tax Boundary prior to July 29, 1991
15 retires the bonds prior to June 30, 2007 or a municipality that
16 entered into contracts in connection with a redevelopment
17 project in a redevelopment project area before June 1, 1988
18 completes the contracts prior to June 30, 2007, then so long as
19 the redevelopment project is not completed or is not
20 terminated, the Net State Sales Tax Increment shall be
21 calculated, beginning on the date on which the bonds are
22 retired or the contracts are completed, as follows: By
23 multiplying the Net State Sales Tax Increment by 60% in the
24 State Fiscal Year 2002; 50% in the State Fiscal Year 2003; 40%
25 in the State Fiscal Year 2004; 30% in the State Fiscal Year
26 2005; 20% in the State Fiscal Year 2006; and 10% in the State

1 Fiscal Year 2007. No payment shall be made for State Fiscal
2 Year 2008 and thereafter. Refunding of any bonds issued prior
3 to July 29, 1991, shall not alter the Net State Sales Tax
4 Increment.

5 (j) "State Utility Tax Increment Amount" means an amount
6 equal to the aggregate increase in State electric and gas tax
7 charges imposed on owners and tenants, other than residential
8 customers, of properties located within the redevelopment
9 project area under Section 9-222 of the Public Utilities Act,
10 over and above the aggregate of such charges as certified by
11 the Department of Revenue and paid by owners and tenants,
12 other than residential customers, of properties within the
13 redevelopment project area during the base year, which shall
14 be the calendar year immediately prior to the year of the
15 adoption of the ordinance authorizing tax increment allocation
16 financing.

17 (k) "Net State Utility Tax Increment" means the sum of the
18 following: (a) 80% of the first \$100,000 of State Utility Tax
19 Increment annually generated by a redevelopment project area;
20 (b) 60% of the amount in excess of \$100,000 but not exceeding
21 \$500,000 of the State Utility Tax Increment annually generated
22 by a redevelopment project area; and (c) 40% of all amounts in
23 excess of \$500,000 of State Utility Tax Increment annually
24 generated by a redevelopment project area. For the State
25 Fiscal Year 1999, and every year thereafter until the year
26 2007, for any municipality that has not entered into a

1 contract or has not issued bonds prior to June 1, 1988 to
2 finance redevelopment project costs within a redevelopment
3 project area, the Net State Utility Tax Increment shall be
4 calculated as follows: By multiplying the Net State Utility
5 Tax Increment by 90% in the State Fiscal Year 1999; 80% in the
6 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%
7 in the State Fiscal Year 2002; 50% in the State Fiscal Year
8 2003; 40% in the State Fiscal Year 2004; 30% in the State
9 Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in
10 the State Fiscal Year 2007. No payment shall be made for the
11 State Fiscal Year 2008 and thereafter.

12 Municipalities that issue bonds in connection with the
13 redevelopment project during the period from June 1, 1988
14 until 3 years after the effective date of this Amendatory Act
15 of 1988 shall receive the Net State Utility Tax Increment,
16 subject to appropriation, for 15 State Fiscal Years after the
17 issuance of such bonds. For the 16th through the 20th State
18 Fiscal Years after issuance of the bonds, the Net State
19 Utility Tax Increment shall be calculated as follows: By
20 multiplying the Net State Utility Tax Increment by 90% in year
21 16; 80% in year 17; 70% in year 18; 60% in year 19; and 50% in
22 year 20. Refunding of any bonds issued prior to June 1, 1988,
23 shall not alter the revised Net State Utility Tax Increment
24 payments set forth above.

25 (1) "Obligations" mean bonds, loans, debentures, notes,
26 special certificates or other evidence of indebtedness issued

1 by the municipality to carry out a redevelopment project or to
2 refund outstanding obligations.

3 (m) "Payment in lieu of taxes" means those estimated tax
4 revenues from real property in a redevelopment project area
5 derived from real property that has been acquired by a
6 municipality which according to the redevelopment project or
7 plan is to be used for a private use which taxing districts
8 would have received had a municipality not acquired the real
9 property and adopted tax increment allocation financing and
10 which would result from levies made after the time of the
11 adoption of tax increment allocation financing to the time the
12 current equalized value of real property in the redevelopment
13 project area exceeds the total initial equalized value of real
14 property in said area.

15 (n) "Redevelopment plan" means the comprehensive program
16 of the municipality for development or redevelopment intended
17 by the payment of redevelopment project costs to reduce or
18 eliminate those conditions the existence of which qualified
19 the redevelopment project area as a "blighted area" or
20 "conservation area" or combination thereof or "industrial park
21 conservation area," and thereby to enhance the tax bases of
22 the taxing districts which extend into the redevelopment
23 project area, provided that, with respect to redevelopment
24 project areas described in subsections (p-1) and (p-2),
25 "redevelopment plan" means the comprehensive program of the
26 affected municipality for the development of qualifying

1 transit facilities. On and after November 1, 1999 (the
2 effective date of Public Act 91-478), no redevelopment plan
3 may be approved or amended that includes the development of
4 vacant land (i) with a golf course and related clubhouse and
5 other facilities or (ii) designated by federal, State, county,
6 or municipal government as public land for outdoor
7 recreational activities or for nature preserves and used for
8 that purpose within 5 years prior to the adoption of the
9 redevelopment plan. For the purpose of this subsection,
10 "recreational activities" is limited to mean camping and
11 hunting. Each redevelopment plan shall set forth in writing
12 the program to be undertaken to accomplish the objectives and
13 shall include but not be limited to:

14 (A) an itemized list of estimated redevelopment
15 project costs;

16 (B) evidence indicating that the redevelopment project
17 area on the whole has not been subject to growth and
18 development through investment by private enterprise,
19 provided that such evidence shall not be required for any
20 redevelopment project area located within a transit
21 facility improvement area established pursuant to Section
22 11-74.4-3.3;

23 (C) an assessment of any financial impact of the
24 redevelopment project area on or any increased demand for
25 services from any taxing district affected by the plan and
26 any program to address such financial impact or increased

1 demand;

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

3 (E) the nature and term of the obligations to be
4 issued;

5 (F) the most recent equalized assessed valuation of
6 the redevelopment project area;

7 (G) an estimate as to the equalized assessed valuation
8 after redevelopment and the general land uses to apply in
9 the redevelopment project area;

10 (H) a commitment to fair employment practices and an
11 affirmative action plan;

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

19 (J) if property is to be annexed to the municipality,
20 the plan shall include the terms of the annexation
21 agreement.

22 The provisions of items (B) and (C) of this subsection (n)
23 shall not apply to a municipality that before March 14, 1994
24 (the effective date of Public Act 88-537) had fixed, either by
25 its corporate authorities or by a commission designated under
26 subsection (k) of Section 11-74.4-4, a time and place for a

1 public hearing as required by subsection (a) of Section
2 11-74.4-5. No redevelopment plan shall be adopted unless a
3 municipality complies with all of the following requirements:

4 (1) The municipality finds that the redevelopment
5 project area on the whole has not been subject to growth
6 and development through investment by private enterprise
7 and would not reasonably be anticipated to be developed
8 without the adoption of the redevelopment plan, provided,
9 however, that such a finding shall not be required with
10 respect to any redevelopment project area located within a
11 transit facility improvement area established pursuant to
12 Section 11-74.4-3.3.

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

24 (2.5) The redevelopment plan establishes a process for
25 allocating funds from the special tax allocation fund for
26 redevelopment project costs that shall include the members

1 of the joint review board.

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

7 A municipality may by municipal ordinance amend an
8 existing redevelopment plan to conform to this paragraph
9 (3) as amended by Public Act 91-478, which municipal
10 ordinance may be adopted without further hearing or notice
11 and without complying with the procedures provided in this
12 Act pertaining to an amendment to or the initial approval
13 of a redevelopment plan and project and designation of a
14 redevelopment project area.

15 (3.5) The municipality finds, in the case of an
16 industrial park conservation area, also that the
17 municipality is a labor surplus municipality and that the
18 implementation of the redevelopment plan will reduce
19 unemployment, create new jobs and by the provision of new
20 facilities enhance the tax base of the taxing districts
21 that extend into the redevelopment project area.

22 (4) If any incremental revenues are being utilized
23 under paragraph (1) or (2) of Section 11-74.4-8a ~~§(a)(1)~~
24 ~~or §(a)(2)~~ of this Act in redevelopment project areas
25 approved by ordinance after January 1, 1986, the
26 municipality finds: (a) that the redevelopment project

1 area would not reasonably be developed without the use of
2 such incremental revenues, and (b) that such incremental
3 revenues will be exclusively utilized for the development
4 of the redevelopment project area.

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

24 Part I of the housing impact study shall include (i)
25 data as to whether the residential units are single family
26 or multi-family units, (ii) the number and type of rooms

1 within the units, if that information is available, (iii)
2 whether the units are inhabited or uninhabited, as
3 determined not less than 45 days before the date that the
4 ordinance or resolution required by subsection (a) of
5 Section 11-74.4-5 is passed, and (iv) data as to the
6 racial and ethnic composition of the residents in the
7 inhabited residential units. The data requirement as to
8 the racial and ethnic composition of the residents in the
9 inhabited residential units shall be deemed to be fully
10 satisfied by data from the most recent federal census.

11 Part II of the housing impact study shall identify the
12 inhabited residential units in the proposed redevelopment
13 project area that are to be or may be removed. If inhabited
14 residential units are to be removed, then the housing
15 impact study shall identify (i) the number and location of
16 those units that will or may be removed, (ii) the
17 municipality's plans for relocation assistance for those
18 residents in the proposed redevelopment project area whose
19 residences are to be removed, (iii) the availability of
20 replacement housing for those residents whose residences
21 are to be removed, and shall identify the type, location,
22 and cost of the housing, and (iv) the type and extent of
23 relocation assistance to be provided.

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

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

22 (8) On and after November 1, 1999, if, after the
23 adoption of the redevelopment plan for the redevelopment
24 project area, any municipality desires to amend its
25 redevelopment plan to remove more inhabited residential
26 units than specified in its original redevelopment plan,

1 that change shall be made in accordance with the
2 procedures in subsection (c) of Section 11-74.4-5.

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

17 (o) "Redevelopment project" means any public and private
18 development project in furtherance of the objectives of a
19 redevelopment plan. On and after November 1, 1999 (the
20 effective date of Public Act 91-478), no redevelopment plan
21 may be approved or amended that includes the development of
22 vacant land (i) with a golf course and related clubhouse and
23 other facilities or (ii) designated by federal, State, county,
24 or municipal government as public land for outdoor
25 recreational activities or for nature preserves and used for
26 that purpose within 5 years prior to the adoption of the

1 redevelopment plan. For the purpose of this subsection,
2 "recreational activities" is limited to mean camping and
3 hunting.

4 (p) "Redevelopment project area" means an area designated
5 by the municipality, which is not less in the aggregate than 1
6 1/2 acres and in respect to which the municipality has made a
7 finding that there exist conditions which cause the area to be
8 classified as an industrial park conservation area or a
9 blighted area or a conservation area, or a combination of both
10 blighted areas and conservation areas.

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

22 (p-2) Notwithstanding any provision of this Act to the
23 contrary, on and after the effective date of this amendatory
24 Act of the 99th General Assembly, a redevelopment project area
25 may include areas within a transit facility improvement area
26 that has been established pursuant to Section 11-74.4-3.3

1 without a finding that the area is classified as an industrial
2 park conservation area, a blighted area, a conservation area,
3 or any combination thereof.

4 (q) "Redevelopment project costs", except for
5 redevelopment project areas created pursuant to subsection
6 (p-1) or (p-2), means and includes the sum total of all
7 reasonable or necessary costs incurred or estimated to be
8 incurred, and any such costs incidental to a redevelopment
9 plan and a redevelopment project. Such costs include, without
10 limitation, the following:

11 (1) Costs of studies, surveys, development of plans,
12 and specifications, implementation and administration of
13 the redevelopment plan including but not limited to staff
14 and professional service costs for architectural,
15 engineering, legal, financial, planning or other services,
16 provided however that no charges for professional services
17 may be based on a percentage of the tax increment
18 collected; except that on and after November 1, 1999 (the
19 effective date of Public Act 91-478), no contracts for
20 professional services, excluding architectural and
21 engineering services, may be entered into if the terms of
22 the contract extend beyond a period of 3 years. In
23 addition, "redevelopment project costs" shall not include
24 lobbying expenses. After consultation with the
25 municipality, each tax increment consultant or advisor to
26 a municipality that plans to designate or has designated a

1 redevelopment project area shall inform the municipality
2 in writing of any contracts that the consultant or advisor
3 has entered into with entities or individuals that have
4 received, or are receiving, payments financed by tax
5 increment revenues produced by the redevelopment project
6 area with respect to which the consultant or advisor has
7 performed, or will be performing, service for the
8 municipality. This requirement shall be satisfied by the
9 consultant or advisor before the commencement of services
10 for the municipality and thereafter whenever any other
11 contracts with those individuals or entities are executed
12 by the consultant or advisor;

13 (1.5) After July 1, 1999, annual administrative costs
14 shall not include general overhead or administrative costs
15 of the municipality that would still have been incurred by
16 the municipality if the municipality had not designated a
17 redevelopment project area or approved a redevelopment
18 plan;

19 (1.6) The cost of marketing sites within the
20 redevelopment project area to prospective businesses,
21 developers, and investors;

22 (2) Property assembly costs, including but not limited
23 to acquisition of land and other property, real or
24 personal, or rights or interests therein, demolition of
25 buildings, site preparation, site improvements that serve
26 as an engineered barrier addressing ground level or below

1 ground environmental contamination, including, but not
2 limited to parking lots and other concrete or asphalt
3 barriers, and the clearing and grading of land;

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

15 (4) Costs of the construction of public works or
16 improvements, including any direct or indirect costs
17 relating to Green Globes or LEED certified construction
18 elements or construction elements with an equivalent
19 certification, except that on and after November 1, 1999,
20 redevelopment project costs shall not include the cost of
21 constructing a new municipal public building principally
22 used to provide offices, storage space, or conference
23 facilities or vehicle storage, maintenance, or repair for
24 administrative, public safety, or public works personnel
25 and that is not intended to replace an existing public
26 building as provided under paragraph (3) of subsection (q)

1 of Section 11-74.4-3 unless either (i) the construction of
2 the new municipal building implements a redevelopment
3 project that was included in a redevelopment plan that was
4 adopted by the municipality prior to November 1, 1999,
5 (ii) the municipality makes a reasonable determination in
6 the redevelopment plan, supported by information that
7 provides the basis for that determination, that the new
8 municipal building is required to meet an increase in the
9 need for public safety purposes anticipated to result from
10 the implementation of the redevelopment plan, or (iii) the
11 new municipal public building is for the storage,
12 maintenance, or repair of transit vehicles and is located
13 in a transit facility improvement area that has been
14 established pursuant to Section 11-74.4-3.3;

15 (5) Costs of job training and retraining projects,
16 including the cost of "welfare to work" programs
17 implemented by businesses located within the redevelopment
18 project area;

19 (5.5) Grants to small businesses as provided in
20 subsection (b) of Section 11-74.4-8.

21 (6) Financing costs, including but not limited to all
22 necessary and incidental expenses related to the issuance
23 of obligations and which may include payment of interest
24 on any obligations issued hereunder including interest
25 accruing during the estimated period of construction of
26 any redevelopment project for which such obligations are

1 issued and for not exceeding 36 months thereafter and
2 including reasonable reserves related thereto;

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

9 (7.5) For redevelopment project areas designated (or
10 redevelopment project areas amended to add or increase the
11 number of tax-increment-financing assisted housing units)
12 on or after November 1, 1999, an elementary, secondary, or
13 unit school district's increased costs attributable to
14 assisted housing units located within the redevelopment
15 project area for which the developer or redeveloper
16 receives financial assistance through an agreement with
17 the municipality or because the municipality incurs the
18 cost of necessary infrastructure improvements within the
19 boundaries of the assisted housing sites necessary for the
20 completion of that housing as authorized by this Act, and
21 which costs shall be paid by the municipality from the
22 Special Tax Allocation Fund when the tax increment revenue
23 is received as a result of the assisted housing units and
24 shall be calculated annually as follows:

25 (A) for foundation districts, excluding any school
26 district in a municipality with a population in excess

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

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

25 (ii) for elementary school districts with a
26 district average 1995-96 Per Capita Tuition Charge

1 of less than \$5,900, no more than 17% of the total
2 amount of property tax increment revenue produced
3 by those housing units that have received tax
4 increment finance assistance under this Act; and

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

11 (B) For alternate method districts, flat grant
12 districts, and foundation districts with a district
13 average 1995-96 Per Capita Tuition Charge equal to or
14 more than \$5,900, excluding any school district with a
15 population in excess of 1,000,000, by multiplying the
16 district's increase in attendance resulting from the
17 net increase in new students enrolled in that school
18 district who reside in housing units within the
19 redevelopment project area that have received
20 financial assistance through an agreement with the
21 municipality or because the municipality incurs the
22 cost of necessary infrastructure improvements within
23 the boundaries of the housing sites necessary for the
24 completion of that housing as authorized by this Act
25 since the designation of the redevelopment project
26 area by the most recently available per capita tuition

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

7 (i) for unit school districts, no more than
8 40% of the total amount of property tax increment
9 revenue produced by those housing units that have
10 received tax increment finance assistance under
11 this Act;

12 (ii) for elementary school districts, no more
13 than 27% of the total amount of property tax
14 increment revenue produced by those housing units
15 that have received tax increment finance
16 assistance under this Act; and

17 (iii) for secondary school districts, no more
18 than 13% 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.

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

26 (i) no increased costs shall be reimbursed

1 unless the school district certifies that each of
2 the schools affected by the assisted housing
3 project is at or over its student capacity;

4 (ii) the amount reimbursable shall be reduced
5 by the value of any land donated to the school
6 district by the municipality or developer, and by
7 the value of any physical improvements made to the
8 schools by the municipality or developer; and

9 (iii) the amount reimbursed may not affect
10 amounts otherwise obligated by the terms of any
11 bonds, notes, or other funding instruments, or the
12 terms of any redevelopment agreement.

13 Any school district seeking payment under this
14 paragraph (7.5) shall, after July 1 and before
15 September 30 of each year, provide the municipality
16 with reasonable evidence to support its claim for
17 reimbursement before the municipality shall be
18 required to approve or make the payment to the school
19 district. If the school district fails to provide the
20 information during this period in any year, it shall
21 forfeit any claim to reimbursement for that year.
22 School districts may adopt a resolution waiving the
23 right to all or a portion of the reimbursement
24 otherwise required by this paragraph (7.5). By
25 acceptance of this reimbursement the school district
26 waives the right to directly or indirectly set aside,

1 modify, or contest in any manner the establishment of
2 the redevelopment project area or projects;

3 (7.7) For redevelopment project areas designated (or
4 redevelopment project areas amended to add or increase the
5 number of tax-increment-financing assisted housing units)
6 on or after January 1, 2005 (the effective date of Public
7 Act 93-961), a public library district's increased costs
8 attributable to assisted housing units located within the
9 redevelopment project area for which the developer or
10 redeveloper receives financial assistance through an
11 agreement with the municipality or because the
12 municipality incurs the cost of necessary infrastructure
13 improvements within the boundaries of the assisted housing
14 sites necessary for the completion of that housing as
15 authorized by this Act shall be paid to the library
16 district by the municipality from the Special Tax
17 Allocation Fund when the tax increment revenue is received
18 as a result of the assisted housing units. This paragraph
19 (7.7) applies only if (i) the library district is located
20 in a county that is subject to the Property Tax Extension
21 Limitation Law or (ii) the library district is not located
22 in a county that is subject to the Property Tax Extension
23 Limitation Law but the district is prohibited by any other
24 law from increasing its tax levy rate without a prior
25 voter referendum.

26 The amount paid to a library district under this

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

22 A library district is not eligible for any payment
23 under this paragraph (7.7) unless the library district has
24 experienced an increase in the number of patrons from the
25 municipality that created the tax-increment-financing
26 district since the designation of the redevelopment

1 project area.

2 Any library district seeking payment under this
3 paragraph (7.7) shall, after July 1 and before September
4 30 of each year, provide the municipality with convincing
5 evidence to support its claim for reimbursement before the
6 municipality shall be required to approve or make the
7 payment to the library district. If the library district
8 fails to provide the information during this period in any
9 year, it shall forfeit any claim to reimbursement for that
10 year. Library districts may adopt a resolution waiving the
11 right to all or a portion of the reimbursement otherwise
12 required by this paragraph (7.7). By acceptance of such
13 reimbursement, the library district shall forfeit any
14 right to directly or indirectly set aside, modify, or
15 contest in any manner whatsoever the establishment of the
16 redevelopment project area or projects;

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

22 (9) Payment in lieu of taxes;

23 (10) Costs of job training, retraining, advanced
24 vocational education or career education, including but
25 not limited to courses in occupational, semi-technical or
26 technical fields leading directly to employment, incurred

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

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

24 (A) such costs are to be paid directly from the
25 special tax allocation fund established pursuant to
26 this Act;

1 (B) such payments in any one year may not exceed
2 30% of the annual interest costs incurred by the
3 redeveloper with regard to the redevelopment project
4 during that year;

5 (C) if there are not sufficient funds available in
6 the special tax allocation fund to make the payment
7 pursuant to this paragraph (11) then the amounts so
8 due shall accrue and be payable when sufficient funds
9 are available in the special tax allocation fund;

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

17 (E) the cost limits set forth in subparagraphs (B)
18 and (D) of paragraph (11) shall be modified for the
19 financing of rehabilitated or new housing units for
20 low-income households and very low-income households,
21 as defined in Section 3 of the Illinois Affordable
22 Housing Act. The percentage of 75% shall be
23 substituted for 30% in subparagraphs (B) and (D) of
24 paragraph (11); and

25 (F) instead of the eligible costs provided by
26 subparagraphs (B) and (D) of paragraph (11), as

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

15 The eligible costs provided under this
16 subparagraph (F) of paragraph (11) shall be an
17 eligible cost for the construction, renovation, and
18 rehabilitation of all low and very low-income housing
19 units, as defined in Section 3 of the Illinois
20 Affordable Housing Act, within the redevelopment
21 project area. If the low and very low-income units are
22 part of a residential redevelopment project that
23 includes units not affordable to low and very
24 low-income households, only the low and very
25 low-income units shall be eligible for benefits under
26 this subparagraph (F) of paragraph (11). The standards

1 for maintaining the occupancy by low-income households
2 and very low-income households, as defined in Section
3 of the Illinois Affordable Housing Act, of those
4 units constructed with eligible costs made available
5 under the provisions of this subparagraph (F) of
6 paragraph (11) shall be established by guidelines
7 adopted by the municipality. The responsibility for
8 annually documenting the initial occupancy of the
9 units by low-income households and very low-income
10 households, as defined in Section 3 of the Illinois
11 Affordable Housing Act, shall be that of the then
12 current owner of the property. For ownership units,
13 the guidelines will provide, at a minimum, for a
14 reasonable recapture of funds, or other appropriate
15 methods designed to preserve the original
16 affordability of the ownership units. For rental
17 units, the guidelines will provide, at a minimum, for
18 the affordability of rent to low and very low-income
19 households. As units become available, they shall be
20 rented to income-eligible tenants. The municipality
21 may modify these guidelines from time to time; the
22 guidelines, however, shall be in effect for as long as
23 tax increment revenue is being used to pay for costs
24 associated with the units or for the retirement of
25 bonds issued to finance the units or for the life of
26 the redevelopment project area, whichever is later;

1 (11.5) If the redevelopment project area is located
2 within a municipality with a population of more than
3 100,000, the cost of day care services for children of
4 employees from low-income families working for businesses
5 located within the redevelopment project area and all or a
6 portion of the cost of operation of day care centers
7 established by redevelopment project area businesses to
8 serve employees from low-income families working in
9 businesses located in the redevelopment project area. For
10 the purposes of this paragraph, "low-income families"
11 means families whose annual income does not exceed 80% of
12 the municipal, county, or regional median income, adjusted
13 for family size, as the annual income and municipal,
14 county, or regional median income are determined from time
15 to time by the United States Department of Housing and
16 Urban Development.

17 (12) Costs relating to the development of urban
18 agricultural areas under Division 15.2 of the Illinois
19 Municipal Code.

20 Unless explicitly stated herein the cost of construction
21 of new privately-owned buildings shall not be an eligible
22 redevelopment project cost.

23 After November 1, 1999 (the effective date of Public Act
24 91-478), none of the redevelopment project costs enumerated in
25 this subsection shall be eligible redevelopment project costs
26 if those costs would provide direct financial support to a

1 retail entity initiating operations in the redevelopment
2 project area while terminating operations at another Illinois
3 location within 10 miles of the redevelopment project area but
4 outside the boundaries of the redevelopment project area
5 municipality. For purposes of this paragraph, termination
6 means a closing of a retail operation that is directly related
7 to the opening of the same operation or like retail entity
8 owned or operated by more than 50% of the original ownership in
9 a redevelopment project area, but it does not mean closing an
10 operation for reasons beyond the control of the retail entity,
11 as documented by the retail entity, subject to a reasonable
12 finding by the municipality that the current location
13 contained inadequate space, had become economically obsolete,
14 or was no longer a viable location for the retailer or
15 serviceman.

16 No cost shall be a redevelopment project cost in a
17 redevelopment project area if used to demolish, remove, or
18 substantially modify a historic resource, after August 26,
19 2008 (the effective date of Public Act 95-934), unless no
20 prudent and feasible alternative exists. "Historic resource"
21 for the purpose of this paragraph means (i) a place or
22 structure that is included or eligible for inclusion on the
23 National Register of Historic Places or (ii) a contributing
24 structure in a district on the National Register of Historic
25 Places. This paragraph does not apply to a place or structure
26 for which demolition, removal, or modification is subject to

1 review by the preservation agency of a Certified Local
2 Government designated as such by the National Park Service of
3 the United States Department of the Interior.

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

11 (q-1) For redevelopment project areas created pursuant to
12 subsection (p-1), redevelopment project costs are limited to
13 those costs in paragraph (q) that are related to the existing
14 or proposed Regional Transportation Authority Suburban Transit
15 Access Route (STAR Line) station.

16 (q-2) For a transit facility improvement area established
17 prior to, on, or after the effective date of this amendatory
18 Act of the 102nd General Assembly: (i) "redevelopment project
19 costs" means those costs described in subsection (q) that are
20 related to the construction, reconstruction, rehabilitation,
21 remodeling, or repair of any existing or proposed transit
22 facility, whether that facility is located within or outside
23 the boundaries of a redevelopment project area established
24 within that transit facility improvement area (and, to the
25 extent a redevelopment project cost is described in subsection
26 (q) as incurred or estimated to be incurred with respect to a

1 redevelopment project area, then it shall apply with respect
2 to such transit facility improvement area); and (ii) the
3 provisions of Section 11-74.4-8 regarding tax increment
4 allocation financing for a redevelopment project area located
5 in a transit facility improvement area shall apply only to the
6 lots, blocks, tracts and parcels of real property that are
7 located within the boundaries of that redevelopment project
8 area and not to the lots, blocks, tracts, and parcels of real
9 property that are located outside the boundaries of that
10 redevelopment project area.

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

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

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

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

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

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

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

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

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

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

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

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

1 of construction elements by a qualified Green Globes
2 Professional as determined by the Green Building Initiative.
3 (Source: P.A. 102-627, eff. 8-27-21.)

4 (65 ILCS 5/11-74.4-3.5)

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

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

18 (a-5) If the redevelopment project area is located within
19 a transit facility improvement area established pursuant to
20 Section 11-74.4-3, the estimated dates of completion of the
21 redevelopment project and retirement of obligations issued to
22 finance redevelopment project costs (including refunding bonds
23 under Section 11-74.4-7) may not be later than December 31 of
24 the year in which the payment to the municipal treasurer, as
25 provided in subsection (b) of Section 11-74.4-8 of this Act,

1 is to be made with respect to ad valorem taxes levied in the
2 35th calendar year after the year in which the ordinance
3 approving the redevelopment project area was adopted.

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

21 (b) The estimated dates of completion of the redevelopment
22 project and retirement of obligations issued to finance
23 redevelopment project costs (including refunding bonds under
24 Section 11-74.4-7) may not be later than December 31 of the
25 year in which the payment to the municipal treasurer as
26 provided in subsection (b) of Section 11-74.4-8 of this Act is

1 to be made with respect to ad valorem taxes levied in the 32nd
2 calendar year after the year in which the ordinance approving
3 the redevelopment project area was adopted if the ordinance
4 was adopted on September 9, 1999 by the Village of Downs.

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

15 The estimated dates of completion of the redevelopment
16 project and retirement of obligations issued to finance
17 redevelopment project costs (including refunding bonds under
18 Section 11-74.4-7) may not be later than December 31 of the
19 year in which the payment to the municipal treasurer as
20 provided in subsection (b) of Section 11-74.4-8 of this Act is
21 to be made with respect to ad valorem taxes levied in the 28th
22 calendar year after the year in which the ordinance approving
23 the redevelopment project area was adopted if the ordinance
24 was adopted on October 12, 1989 by the City of Lawrenceville.

25 (c) The estimated dates of completion of the redevelopment
26 project and retirement of obligations issued to finance

1 redevelopment project costs (including refunding bonds under
2 Section 11-74.4-7) may not be later than December 31 of the
3 year in which the payment to the municipal treasurer as
4 provided in subsection (b) of Section 11-74.4-8 of this Act is
5 to be made with respect to ad valorem taxes levied in any of
6 the following calendar years after the year in which the
7 ordinance approving the redevelopment project area was
8 adopted, up to (i) the 35th calendar year after the year in
9 which the ordinance approving the redevelopment project area
10 was adopted if a reference to that ordinance is added to this
11 Section on or before June 30, 2023 and (ii) the 33rd calendar
12 year after the year in which the ordinance approving the
13 redevelopment project area was adopted if a reference to that
14 ordinance is added to this Section on or after July 1, 2023:

15 (1) If the ordinance was adopted before January 15,
16 1981.

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

19 (3) If the ordinance was adopted in December 1987 and
20 the redevelopment project is located within one mile of
21 Midway Airport.

22 (4) If the ordinance was adopted before January 1,
23 1987 by a municipality in Mason County.

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

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

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

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

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

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

19 (11) If the ordinance was adopted before December 18,
20 1986 by the City of Moline.

21 (12) If the ordinance was adopted in September 1988 by
22 Sauk Village.

23 (13) If the ordinance was adopted in October 1993 by
24 Sauk Village.

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

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

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

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

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

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

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

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

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

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

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

22 (25) If the ordinance was adopted on September 14,
23 1994 by the City of Alton.

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

26 (27) If the ordinance was adopted on November 5, 1984

1 by the City of LeRoy.

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

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

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

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

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

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

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

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

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

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

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

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

26 (40) If the ordinance was adopted on September 21,

1 1998 by the City of Waukegan.

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

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

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

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

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

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

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

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

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

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

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

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

26 (53) If the ordinance was adopted on November 17, 1986

1 by the Village of Franklin Park.

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

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

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

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

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

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

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

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

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

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

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

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

26 (66) If the ordinance was adopted on December 22, 1986

1 by the City of DeKalb.

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

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

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

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

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

12 (72) If the ordinance was adopted on September 17,
13 1986 by the Village of Sherman.

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

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

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

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

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

26 (78) If the ordinance was adopted on December 29, 1986

1 by the City of Morris.

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

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

6 (81) If the ordinance was adopted on December 29, 1986
7 by the City of Pontiac to create TIF II (the Interstate
8 TIF).

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

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

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

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

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

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

25 (88) If the ordinance was adopted on September 20,
26 1999 by the City of Belleville.

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

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

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

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

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

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

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

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

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

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

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

24 (100) If the ordinance was adopted on December 20,
25 1988 by the Village of Lansing.

26 (101) If the ordinance was adopted on October 27, 1998

1 by the City of Moline.

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

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

6 (104) If the ordinance was adopted on December 14,
7 1998 by the City of Carlyle.

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

11 (106) If the ordinance was adopted on September 13,
12 1989 by the City of Chicago to create the Michigan/Cermak
13 Area TIF District.

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

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

18 (109) If the ordinance was adopted on December 16,
19 1997 by the Village of Germantown.

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

22 (111) If the ordinance was adopted on December 18,
23 1990 by the Village of Washington Park, but only after the
24 Village of Washington Park becomes compliant with the
25 reporting requirements under subsection (d) of Section
26 11-74.4-5, and after the State Comptroller's certification

1 of such compliance.

2 (112) If the ordinance was adopted on February 28,
3 2000 by the City of Harvey.

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

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

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

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

14 (117) If the ordinance was adopted on February 11,
15 1991 by the Village of Machesney Park.

16 (118) If the ordinance was adopted on December 29,
17 1993 by the City of Ottawa.

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

20 (120) If the ordinance was adopted on February 10,
21 2004 by the Village of Fox Lake.

22 (121) If the ordinance was adopted on December 22,
23 1992 by the City of Fairfield.

24 (122) If the ordinance was adopted on February 10,
25 1992 by the City of Mt. Sterling.

26 (123) If the ordinance was adopted on March 15, 2004

1 by the City of Batavia.

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

4 (125) If the ordinance was adopted on September 23,
5 1997 by the City of Granite City.

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

9 (127) If the ordinance was adopted on November 22,
10 1993 by the City of Arcola.

11 (128) If the ordinance was adopted on September 7,
12 2004 by the City of Arcola.

13 (129) If the ordinance was adopted on November 29,
14 1999 by the City of Paris.

15 (130) If the ordinance was adopted on September 20,
16 1994 by the City of Ottawa to create the U.S. Route 6 East
17 Ottawa TIF.

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

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

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

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

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

1 the City of Oak Forest.

2 (136) If the ordinance was adopted on November 16,
3 1992 by the City of Pinckneyville.

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

6 (138) If the ordinance was adopted on February 26,
7 1992 by the City of Chicago to create the Stockyards
8 Southeast Quadrant TIF District.

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

11 (140) If the ordinance was adopted on December 23,
12 1997 by the Village of Dieterich.

13 (141) If the ordinance was adopted on February 10,
14 2016 by the Village of Rosemont to create the
15 Balmoral/Pearl TIF No. 8 Tax Increment Financing
16 Redevelopment Project Area.

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

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

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

23 (145) If the ordinance was adopted on December 21,
24 1994 by the City of Calumet City.

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

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

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

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

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

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

11 (152) If the ordinance was adopted on September 5,
12 1995 by the City of Granite City.

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

15 (154) If the ordinance was adopted on February 23,
16 1995 by the City of Springfield.

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

19 (156) If the ordinance was adopted on December 26,
20 1995 by the Village of Posen.

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

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

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

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

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

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

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

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

13 (165) If the ordinance was adopted on December 31,
14 1995 by the City of Chicago to create the 95th/Western TIF
15 District.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 (182) If the ordinance was adopted on March 27, 1997
2 by the Village of Maywood approving the Roosevelt Road TIF
3 District.

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

7 (184) If the ordinance was adopted on November 10,
8 1997 by the Village of Park Forest.

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

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

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

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

17 (189) If the ordinance was adopted on February 5, 2002
18 by the City of Highwood.

19 (190) If the ordinance was adopted on June 1, 1997 by
20 the City of Flora.

21 (191) If the ordinance was adopted on August 17, 1999
22 by the City of Ottawa.

23 (192) If the ordinance was adopted on June 13, 2005 by
24 the City of Mount Carroll.

25 (193) If the ordinance was adopted on March 25, 2008
26 by the Village of Elizabeth.

1 (194) If the ordinance was adopted on February 22,
2 2000 by the City of Mount Pulaski.

3 (195) If the ordinance was adopted on November 21,
4 2000 by the City of Effingham.

5 (196) If the ordinance was adopted on January 28, 2003
6 by the City of Effingham.

7 (197) If the ordinance was adopted on February 4, 2008
8 by the City of Polo.

9 (198) If the ordinance was adopted on August 17, 2005
10 by the Village of Bellwood to create the Park Place TIF.

11 (199) If the ordinance was adopted on July 16, 2014 by
12 the Village of Bellwood to create the North-2014 TIF.

13 (200) If the ordinance was adopted on July 16, 2014 by
14 the Village of Bellwood to create the South-2014 TIF.

15 (201) If the ordinance was adopted on July 16, 2014 by
16 the Village of Bellwood to create the Central Metro-2014
17 TIF.

18 (202) If the ordinance was adopted on September 17,
19 2014 by the Village of Bellwood to create the Addison
20 Creek "A" (Southwest)-2014 TIF.

21 (203) If the ordinance was adopted on September 17,
22 2014 by the Village of Bellwood to create the Addison
23 Creek "B" (Northwest)-2014 TIF.

24 (204) If the ordinance was adopted on September 17,
25 2014 by the Village of Bellwood to create the Addison
26 Creek "C" (Northeast)-2014 TIF.

1 (205) If the ordinance was adopted on September 17,
2 2014 by the Village of Bellwood to create the Addison
3 Creek "D" (Southeast)-2014 TIF.

4 (206) If the ordinance was adopted on June 26, 2007 by
5 the City of Peoria.

6 (207) If the ordinance was adopted on October 28, 2008
7 by the City of Peoria.

8 (208) If the ordinance was adopted on April 4, 2000 by
9 the City of Joliet to create the Joliet City Center TIF
10 District.

11 (209) If the ordinance was adopted on July 8, 1998 by
12 the City of Chicago to create the 43rd/Cottage Grove TIF
13 district.

14 (210) If the ordinance was adopted on July 8, 1998 by
15 the City of Chicago to create the 79th Street Corridor TIF
16 district.

17 (211) If the ordinance was adopted on November 4, 1998
18 by the City of Chicago to create the Bronzeville TIF
19 district.

20 (212) If the ordinance was adopted on February 5, 1998
21 by the City of Chicago to create the Homan/Arthington TIF
22 district.

23 (213) If the ordinance was adopted on December 8, 1998
24 by the Village of Plainfield.

25 (214) If the ordinance was adopted on July 17, 2000 by
26 the Village of Homer.

1 (215) If the ordinance was adopted on December 27,
2 2006 by the City of Greenville.

3 (216) If the ordinance was adopted on June 10, 1998 by
4 the City of Chicago to create the Kinzie Industrial TIF
5 district.

6 (217) If the ordinance was adopted on December 2, 1998
7 by the City of Chicago to create the Northwest Industrial
8 TIF district.

9 (218) If the ordinance was adopted on June 10, 1998 by
10 the City of Chicago to create the Pilsen Industrial TIF
11 district.

12 (219) If the ordinance was adopted on January 14, 1997
13 by the City of Chicago to create the 35th/Halsted TIF
14 district.

15 (220) If the ordinance was adopted on June 9, 1999 by
16 the City of Chicago to create the Pulaski Corridor TIF
17 district.

18 (221) If the ordinance was adopted on December 16,
19 1997 by the City of Springfield to create the Enos Park
20 Neighborhood TIF District.

21 (222) If the ordinance was adopted on February 5, 1998
22 by the City of Chicago to create the Roosevelt/Cicero
23 redevelopment project area.

24 (223) If the ordinance was adopted on February 5, 1998
25 by the City of Chicago to create the Western/Ogden
26 redevelopment project area.

1 (224) If the ordinance was adopted on July 21, 1999 by
2 the City of Chicago to create the 24th/Michigan Avenue
3 redevelopment project area.

4 (225) If the ordinance was adopted on January 20, 1999
5 by the City of Chicago to create the Woodlawn
6 redevelopment project area.

7 (226) If the ordinance was adopted on July 7, 1999 by
8 the City of Chicago to create the Clark/Montrose
9 redevelopment project area.

10 (227) If the ordinance was adopted on November 4, 2003
11 by the City of Madison to create the Rivers Edge
12 redevelopment project area.

13 (228) If the ordinance was adopted on August 12, 2003
14 by the City of Madison to create the Caine Street
15 redevelopment project area.

16 (229) If the ordinance was adopted on March 7, 2000 by
17 the City of Madison to create the East Madison TIF.

18 (230) If the ordinance was adopted on August 3, 2001
19 by the Village of Aviston.

20 (231) If the ordinance was adopted on August 22, 2011
21 by the Village of Warren.

22 (232) If the ordinance was adopted on April 8, 1999 by
23 the City of Farmer City.

24 (233) If the ordinance was adopted on August 4, 1999
25 by the Village of Fairmont City.

26 (234) If the ordinance was adopted on October 2, 1999

1 by the Village of Fairmont City.

2 (235) If the ordinance was adopted December 16, 1999
3 by the City of Springfield.

4 (236) If the ordinance was adopted on December 13,
5 1999 by the Village of Palatine to create the Village of
6 Palatine Downtown Area TIF District.

7 (237) If the ordinance was adopted on September 29,
8 1999 by the City of Chicago to create the 111th/Kedzie
9 redevelopment project area.

10 (238) If the ordinance was adopted on November 12,
11 1998 by the City of Chicago to create the Canal/Congress
12 redevelopment project area.

13 (239) If the ordinance was adopted on July 7, 1999 by
14 the City of Chicago to create the Galewood/Armitage
15 Industrial redevelopment project area.

16 (240) If the ordinance was adopted on September 29,
17 1999 by the City of Chicago to create the Madison/Austin
18 Corridor redevelopment project area.

19 (241) If the ordinance was adopted on April 12, 2000
20 by the City of Chicago to create the South Chicago
21 redevelopment project area.

22 (242) If the ordinance was adopted on January 9, 2002
23 by the Village of Elkhart.

24 (243) If the ordinance was adopted on May 23, 2000 by
25 the City of Robinson to create the West Robinson
26 Industrial redevelopment project area.

1 (244) If the ordinance was adopted on October 9, 2001
2 by the City of Robinson to create the Downtown Robinson
3 redevelopment project area.

4 (245) If the ordinance was adopted on September 19,
5 2000 by the Village of Valmeyer.

6 (246) If the ordinance was adopted on April 15, 2002
7 by the City of McHenry to create the Downtown TIF
8 district.

9 On or after the effective date of this amendatory Act of
10 the 103rd General Assembly, before the completion date may be
11 extended under this subsection, the joint review board created
12 under subsection (b) of Section 11-74.4-5 shall convene and
13 issue a written report describing its decision whether or not
14 to extend the completion date of the redevelopment project
15 area. Each member of the joint review board must agree, with
16 written support, to the extension and length of the extension
17 of the completion date of the redevelopment project area in
18 order for the redevelopment project area to be extended. The
19 municipality shall give at least 90 days' written notice to
20 the taxing bodies before the adoption of the ordinance
21 approving the extension of the completion date. If the joint
22 review board does not file a report, it shall be presumed that
23 the taxing bodies approve the extension of the life of the
24 redevelopment project area.

25 (d) For redevelopment project areas for which bonds were
26 issued before July 29, 1991, or for which contracts were

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

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

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

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

12 (f-1) (Blank).

13 (f-2) (Blank).

14 (f-3) (Blank).

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 listed in this subsection; provided that (i) the
19 municipality adopts an ordinance extending the life of the
20 redevelopment project area to 47 years and (ii) the
21 municipality provides notice to the taxing bodies that would
22 otherwise constitute the joint review board for the
23 redevelopment project area not more than 30 and not less than
24 14 days prior to the adoption of that ordinance:

25 (1) If the redevelopment project area was established
26 on December 29, 1981 by the City of Springfield.

1 (2) If the redevelopment project area was established
2 on December 29, 1986 by the City of Morris and that is
3 known as the Morris TIF District 1.

4 (3) If the redevelopment project area was established
5 on December 31, 1986 by the Village of Cahokia.

6 (4) If the redevelopment project area was established
7 on December 20, 1986 by the City of Charleston.

8 (5) If the redevelopment project area was established
9 on December 23, 1986 by the City of Beardstown.

10 (6) If the redevelopment project area was established
11 on December 23, 1986 by the Town of Cicero.

12 (7) If the redevelopment project area was established
13 on December 29, 1986 by the City of East St. Louis.

14 (8) If the redevelopment project area was established
15 on January 23, 1991 by the City of East St. Louis.

16 (9) If the redevelopment project area was established
17 on December 29, 1986 by the Village of Gardner.

18 (10) If the redevelopment project area was established
19 on June 11, 2002 by the City of East Peoria to create the
20 West Washington Street TIF.

21 (11) If the redevelopment project area was established
22 on December 22, 1986 by the City of Washington creating
23 the Washington Square TIF #2.

24 (12) If the redevelopment project area was established
25 on November 11, 1986 by the City of Pekin.

26 (13) If the redevelopment project area was established

1 on December 30, 1986 by the City of Belleville.

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

4 (15) If the redevelopment project area was established
5 on December 29, 1986 by the City of Pontiac to create TIF I
6 (the Main St TIF).

7 (16) If the redevelopment project area was established
8 on December 29, 1986 by the City of Pontiac to create TIF
9 II (the Interstate TIF).

10 Dates may not be extended under this subsection after June
11 30, 2023.

12 (g) In consolidating the material relating to completion
13 dates from Sections 11-74.4-3 and 11-74.4-7 into this Section,
14 it is not the intent of the General Assembly to make any
15 substantive change in the law, except for the extension of the
16 completion dates for the City of Aurora, the Village of Milan,
17 the City of West Frankfort, the Village of Libertyville, and
18 the Village of Hoffman Estates set forth under items (67),
19 (68), (69), (70), and (71) of subsection (c) of this Section.

20 (Source: P.A. 101-274, eff. 8-9-19; 101-618, eff. 12-20-19;
21 101-647, eff. 6-26-20; 101-662, eff. 4-2-21; 102-117, eff.
22 7-23-21; 102-424, eff. 8-20-21; 102-425, eff. 8-20-21;
23 102-446, eff. 8-20-21; 102-473, eff. 8-20-21; 102-627, eff.
24 8-27-21; 102-675, eff. 11-30-21; 102-745, eff. 5-6-22;
25 102-818, eff. 5-13-22; 102-1113, eff. 12-21-22.)

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

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

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

22 Prior to the adoption of an ordinance proposing the
23 designation of a redevelopment project area, or approving a
24 redevelopment plan or redevelopment project, the municipality
25 by its corporate authorities, or as it may determine by any
26 commission designated under subsection (k) of Section

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

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

26 At the public hearing any interested person or affected

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

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

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

1 nonvoting members of the board (i) a representative from a
2 business association, defined for purposes of this item as a
3 501(c)(3), 501(c)(4), or 501(c)(6) organization whose primary
4 mission is local small business development and primary
5 revenue is derived from membership dues, appointed by a
6 majority of members of the joint review board and (ii) each
7 township highway commissioner. The public member shall first
8 be selected and then the board's chairperson shall be selected
9 by a majority of the board members present and voting.

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

1 the redevelopment plan or project will not result in
2 displacement of residents from 10 or more inhabited units, and
3 the municipality so certifies in the plan. If no person
4 satisfying these requirements is available or if no qualified
5 person will serve as the public member, then the joint review
6 board is relieved of this paragraph's selection requirements
7 for the public member.

8 Within 90 days of the effective date of this amendatory
9 Act of the 91st General Assembly, each municipality that
10 designated a redevelopment project area for which it was not
11 required to convene a joint review board under this Section
12 shall convene a joint review board to perform the duties
13 specified under paragraph (e) of this Section.

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

1 Additional meetings of the board shall be held upon the call of
2 any member. The municipality seeking designation of the
3 redevelopment project area shall provide administrative
4 support to the board.

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

21 The board shall base its recommendation to approve or
22 disapprove the redevelopment plan and the designation of the
23 redevelopment project area or the amendment of the
24 redevelopment plan or addition of parcels of property to the
25 redevelopment project area on the basis of the redevelopment
26 project area and redevelopment plan satisfying the plan

1 requirements, the eligibility criteria defined in Section
2 11-74.4-3, and the objectives of this Act.

3 The board shall issue a written report describing why the
4 redevelopment plan and project area or the amendment thereof
5 meets or fails to meet one or more of the objectives of this
6 Act and both the plan requirements and the eligibility
7 criteria defined in Section 11-74.4-3. In the event the Board
8 does not file a report it shall be presumed that these taxing
9 bodies find the redevelopment project area and redevelopment
10 plan satisfy the objectives of this Act and the plan
11 requirements and eligibility criteria.

12 If the board recommends rejection of the matters before
13 it, the municipality will have 30 days within which to
14 resubmit the plan or amendment. During this period, the
15 municipality will meet and confer with the board and attempt
16 to resolve those issues set forth in the board's written
17 report that led to the rejection of the plan or amendment.

18 Notwithstanding the resubmission set forth above, the
19 municipality may commence the scheduled public hearing and
20 either adjourn the public hearing or continue the public
21 hearing until a date certain. Prior to continuing any public
22 hearing to a date certain, the municipality shall announce
23 during the public hearing the time, date, and location for the
24 reconvening of the public hearing. Any changes to the
25 redevelopment plan necessary to satisfy the issues set forth
26 in the joint review board report shall be the subject of a

1 public hearing before the hearing is adjourned if the changes
2 would (1) substantially affect the general land uses proposed
3 in the redevelopment plan, (2) substantially change the nature
4 of or extend the life of the redevelopment project, or (3)
5 increase the number of inhabited residential units to be
6 displaced from the redevelopment project area, as measured
7 from the time of creation of the redevelopment project area,
8 to a total of more than 10. Changes to the redevelopment plan
9 necessary to satisfy the issues set forth in the joint review
10 board report shall not require any further notice or convening
11 of a joint review board meeting, except that any changes to the
12 redevelopment plan that would add additional parcels of
13 property to the proposed redevelopment project area shall be
14 subject to the notice, public hearing, and joint review board
15 meeting requirements established for such changes by
16 subsection (a) of Section 11-74.4-5.

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

25 After the effective date of this amendatory Act of the
26 103rd General Assembly, a municipality may not enact by

1 ordinance a new redevelopment project area that overlaps with
2 an existing redevelopment project area unless the municipality
3 receives a report from the joint review board created under
4 subsection (b) of Section 11-74.4-5 approving the creation of
5 the new redevelopment project area. The joint review board
6 shall convene and issue a written report describing its
7 decision whether or not to allow the new redevelopment project
8 area to overlap with an existing redevelopment project area.
9 Each member of the joint review board must agree to this
10 decision. The municipality shall give at least 90 days'
11 written notice to the taxing bodies before the adoption of the
12 ordinance approving the creation of the new redevelopment
13 project area. If the joint review board does not file a report,
14 it shall be presumed that the taxing bodies approve the
15 creation of the new redevelopment project area.

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

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

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

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

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

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

1 terminated by the municipality.

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

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

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

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

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

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

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

20 (D) the balance in the special tax allocation fund
21 at the end of the fiscal year including a breakdown of
22 that balance by source and a breakdown of that balance
23 identifying any portion of the balance that is
24 required, pledged, earmarked, or otherwise designated
25 for payment of or securing of obligations and
26 anticipated redevelopment project costs. Any portion

1 of such ending balance that has not been identified
2 for use in the next 5 fiscal years or is not identified
3 as being required, pledged, earmarked, or otherwise
4 designated for payment of or securing of obligations
5 or anticipated redevelopment projects costs over the
6 next 5 fiscal years shall be designated as surplus as
7 set forth in Section 11-74.4-7 hereof.

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

11 (A) Street address.

12 (B) Approximate size or description of property.

13 (C) Purchase price.

14 (D) Seller of property.

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

18 (A) Any project implemented in the preceding
19 fiscal year.

20 (B) A description of the redevelopment activities
21 undertaken.

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

1 (D) Additional information on the use of all funds
2 received under this Division and steps taken by the
3 municipality to achieve the objectives of the
4 redevelopment plan.

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

11 (F) Any reports submitted to the municipality by
12 the joint review board.

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

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

1 (A) copies of any official statements; and

2 (B) an analysis prepared by financial advisor or
3 underwriter, chosen by the municipality, setting forth
4 the: (i) nature and term of obligation; (ii) projected
5 debt service including required reserves and debt
6 coverage; and (iii) actual debt service.

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

1 information, including how to obtain the report, required
2 in this subsection shall also be sent by mail to all
3 residents or organizations that operate in the
4 municipality that register with the municipality for that
5 information according to registration procedures adopted
6 under Section 11-74.4-4.2. All municipalities are subject
7 to this provision.

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

13 In addition to information required to be reported under
14 this Section, for Fiscal Year 2022 and each fiscal year
15 thereafter, reporting municipalities shall also report to the
16 Comptroller annually in a manner and format prescribed by the
17 Comptroller: (1) the number of jobs, if any, projected to be
18 created for each redevelopment project area at the time of
19 approval of the redevelopment agreement; (2) the number of
20 jobs, if any, created as a result of the development to date
21 for that reporting period under the same guidelines and
22 assumptions as was used for the projections used at the time of
23 approval of the redevelopment agreement; (3) the amount of
24 increment projected to be created at the time of approval of
25 the redevelopment agreement for each redevelopment project
26 area; (4) the amount of increment created as a result of the

1 development to date for that reporting period using the same
2 assumptions as was used for the projections used at the time of
3 the approval of the redevelopment agreement; and (5) the
4 stated rate of return identified by the developer to the
5 municipality for each redevelopment project area, if any.
6 Stated rates of return required to be reported in item (5)
7 shall be independently verified by a third party chosen by the
8 municipality. Reporting municipalities shall also report to
9 the Comptroller a copy of the redevelopment plan each time the
10 redevelopment plan is enacted, amended, or extended in a
11 manner and format prescribed by the Comptroller. These
12 requirements shall only apply to redevelopment projects
13 beginning in or after Fiscal Year 2022.

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

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

23 (2) In connection with any redevelopment project area
24 for which the municipality has outstanding obligations
25 issued to provide for redevelopment project costs pursuant
26 to Section 11-74.4-7, audited financial statements of the

1 special tax allocation fund.

2 (e) The joint review board shall meet annually 180 days
3 after the close of the municipal fiscal year or as soon as the
4 redevelopment project audit for that fiscal year becomes
5 available to review the effectiveness and status of the
6 redevelopment project area up to that date.

7 (f) (Blank).

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

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

26 (i) No later than 10 years after the corporate authorities

1 of a municipality adopt an ordinance to establish a
2 redevelopment project area, the municipality must compile a
3 status report concerning the redevelopment project area. The
4 status report must detail without limitation the following:

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

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

24 (Source: P.A. 102-127, eff. 7-23-21.)

1 Sec. 11-74.4-7. Obligations secured by the special tax
2 allocation fund set forth in Section 11-74.4-8 for the
3 redevelopment project area may be issued to provide for
4 redevelopment project costs. Such obligations, when so issued,
5 shall be retired in the manner provided in the ordinance
6 authorizing the issuance of such obligations by the receipts
7 of taxes levied as specified in Section 11-74.4-9 against the
8 taxable property included in the area, by revenues as
9 specified by Section 11-74.4-8a and other revenue designated
10 by the municipality. A municipality may in the ordinance
11 pledge all or any part of the funds in and to be deposited in
12 the special tax allocation fund created pursuant to Section
13 11-74.4-8 to the payment of the redevelopment project costs
14 and obligations. Any pledge of funds in the special tax
15 allocation fund shall provide for distribution to the taxing
16 districts and to the Illinois Department of Revenue of moneys
17 not required, pledged, earmarked, or otherwise designated for
18 payment and securing of the obligations and anticipated
19 redevelopment project costs over the next 5 fiscal years and
20 such excess funds shall be calculated annually and deemed to
21 be "surplus" funds. In the event a municipality only applies
22 or pledges a portion of the funds in the special tax allocation
23 fund for the payment or securing of anticipated redevelopment
24 project costs or of obligations, any such funds remaining in
25 the special tax allocation fund after complying with the
26 requirements of the application or pledge, shall also be

1 calculated annually and deemed "surplus" funds. All surplus
2 funds in the special tax allocation fund shall be distributed
3 as soon as possible after they are calculated under this
4 Section ~~annually within 180 days after the close of the~~
5 ~~municipality's fiscal year~~ by being paid by the municipal
6 treasurer to the County Collector, to the Department of
7 Revenue and to the municipality in direct proportion to the
8 tax incremental revenue received as a result of an increase in
9 the equalized assessed value of property in the redevelopment
10 project area, tax incremental revenue received from the State
11 and tax incremental revenue received from the municipality,
12 but not to exceed as to each such source the total incremental
13 revenue received from that source. The County Collector shall
14 thereafter make distribution to the respective taxing
15 districts in the same manner and proportion as the most recent
16 distribution by the county collector to the affected districts
17 of real property taxes from real property in the redevelopment
18 project area.

19 Without limiting the foregoing in this Section, the
20 municipality may in addition to obligations secured by the
21 special tax allocation fund pledge for a period not greater
22 than the term of the obligations towards payment of such
23 obligations any part or any combination of the following: (a)
24 net revenues of all or part of any redevelopment project; (b)
25 taxes levied and collected on any or all property in the
26 municipality; (c) the full faith and credit of the

1 municipality; (d) a mortgage on part or all of the
2 redevelopment project; (d-5) repayment of bonds issued
3 pursuant to subsection (p-130) of Section 19-1 of the School
4 Code; or (e) any other taxes or anticipated receipts that the
5 municipality may lawfully pledge.

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

21 In the event the municipality authorizes issuance of
22 obligations pursuant to the authority of this Division secured
23 by the full faith and credit of the municipality, which
24 obligations are other than obligations which may be issued
25 under home rule powers provided by Article VII, Section 6 of
26 the Illinois Constitution, or pledges taxes pursuant to (b) or

1 (c) of the second paragraph of this section, the ordinance
2 authorizing the issuance of such obligations or pledging such
3 taxes shall be published within 10 days after such ordinance
4 has been passed in one or more newspapers, with general
5 circulation within such municipality. The publication of the
6 ordinance shall be accompanied by a notice of (1) the specific
7 number of voters required to sign a petition requesting the
8 question of the issuance of such obligations or pledging taxes
9 to be submitted to the electors; (2) the time in which such
10 petition must be filed; and (3) the date of the prospective
11 referendum. The municipal clerk shall provide a petition form
12 to any individual requesting one.

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

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

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

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

1 clerk.

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

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

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

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

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

1 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

2 Sec. 11-74.4-8. Tax increment allocation financing. A
3 municipality may not adopt tax increment financing in a
4 redevelopment project area after July 30, 1997 (the effective
5 date of Public Act 90-258) that will encompass an area that is
6 currently included in an enterprise zone created under the
7 Illinois Enterprise Zone Act unless that municipality,
8 pursuant to Section 5.4 of the Illinois Enterprise Zone Act,
9 amends the enterprise zone designating ordinance to limit the
10 eligibility for tax abatements as provided in Section 5.4.1 of
11 the Illinois Enterprise Zone Act. A municipality, at the time
12 a redevelopment project area is designated, may adopt tax
13 increment allocation financing by passing an ordinance
14 providing that the ad valorem taxes, if any, arising from the
15 levies upon taxable real property in such redevelopment
16 project area by taxing districts and tax rates determined in
17 the manner provided in paragraph (c) of Section 11-74.4-9 each
18 year after the effective date of the ordinance until
19 redevelopment project costs and all municipal obligations
20 financing redevelopment project costs incurred under this
21 Division have been paid shall be divided as follows, provided,
22 however, that with respect to any redevelopment project area
23 located within a transit facility improvement area established
24 pursuant to Section 11-74.4-3.3 in a municipality with a
25 population of 1,000,000 or more, ad valorem taxes, if any,
26 arising from the levies upon taxable real property in such

1 redevelopment project area shall be allocated as specifically
2 provided in this Section:

3 (a) That portion of taxes levied upon each taxable
4 lot, block, tract, or parcel of real property which is
5 attributable to the lower of the current equalized
6 assessed value or the initial equalized assessed value of
7 each such taxable lot, block, tract, or parcel of real
8 property in the redevelopment project area shall be
9 allocated to and when collected shall be paid by the
10 county collector to the respective affected taxing
11 districts in the manner required by law in the absence of
12 the adoption of tax increment allocation financing.

13 (b) Except from a tax levied by a township to retire
14 bonds issued to satisfy court-ordered damages, that
15 portion, if any, of such taxes which is attributable to
16 the increase in the current equalized assessed valuation
17 of each taxable lot, block, tract, or parcel of real
18 property in the redevelopment project area over and above
19 the initial equalized assessed value of each property in
20 the project area shall be allocated to and when collected
21 shall be paid to the municipal treasurer who shall deposit
22 said taxes into a special fund called the special tax
23 allocation fund of the municipality for the purpose of
24 paying redevelopment project costs and obligations
25 incurred in the payment thereof; some of the moneys shall
26 be used for small businesses that are currently in or move

1 into the redevelopment project area, defined for purposes
2 of this Section as businesses that employ fewer than 50
3 full-time employees.

4 In any county with a population of 3,000,000 or more
5 that has adopted a procedure for collecting taxes that
6 provides for one or more of the installments of the taxes
7 to be billed and collected on an estimated basis, the
8 municipal treasurer shall be paid for deposit in the
9 special tax allocation fund of the municipality, from the
10 taxes collected from estimated bills issued for property
11 in the redevelopment project area, the difference between
12 the amount actually collected from each taxable lot,
13 block, tract, or parcel of real property within the
14 redevelopment project area and an amount determined by
15 multiplying the rate at which taxes were last extended
16 against the taxable lot, block, tract, or parcel of real
17 property in the manner provided in subsection (c) of
18 Section 11-74.4-9 by the initial equalized assessed value
19 of the property divided by the number of installments in
20 which real estate taxes are billed and collected within
21 the county; provided that the payments on or before
22 December 31, 1999 to a municipal treasurer shall be made
23 only if each of the following conditions are met:

24 (1) The total equalized assessed value of the
25 redevelopment project area as last determined was not
26 less than 175% of the total initial equalized assessed

1 value.

2 (2) Not more than 50% of the total equalized
3 assessed value of the redevelopment project area as
4 last determined is attributable to a piece of property
5 assigned a single real estate index number.

6 (3) The municipal clerk has certified to the
7 county clerk that the municipality has issued its
8 obligations to which there has been pledged the
9 incremental property taxes of the redevelopment
10 project area or taxes levied and collected on any or
11 all property in the municipality or the full faith and
12 credit of the municipality to pay or secure payment
13 for all or a portion of the redevelopment project
14 costs. The certification shall be filed annually no
15 later than September 1 for the estimated taxes to be
16 distributed in the following year; however, for the
17 year 1992 the certification shall be made at any time
18 on or before March 31, 1992.

19 (4) The municipality has not requested that the
20 total initial equalized assessed value of real
21 property be adjusted as provided in subsection (b) of
22 Section 11-74.4-9.

23 The conditions of paragraphs (1) through (4) do not
24 apply after December 31, 1999 to payments to a municipal
25 treasurer made by a county with 3,000,000 or more
26 inhabitants that has adopted an estimated billing

1 procedure for collecting taxes. If a county that has
2 adopted the estimated billing procedure makes an erroneous
3 overpayment of tax revenue to the municipal treasurer,
4 then the county may seek a refund of that overpayment. The
5 county shall send the municipal treasurer a notice of
6 liability for the overpayment on or before the mailing
7 date of the next real estate tax bill within the county.
8 The refund shall be limited to the amount of the
9 overpayment.

10 It is the intent of this Division that after July 29,
11 1988 (the effective date of Public Act 85-1142) a
12 municipality's own ad valorem tax arising from levies on
13 taxable real property be included in the determination of
14 incremental revenue in the manner provided in paragraph
15 (c) of Section 11-74.4-9. If the municipality does not
16 extend such a tax, it shall annually deposit in the
17 municipality's Special Tax Increment Fund an amount equal
18 to 10% of the total contributions to the fund from all
19 other taxing districts in that year. The annual 10%
20 deposit required by this paragraph shall be limited to the
21 actual amount of municipally produced incremental tax
22 revenues available to the municipality from taxpayers
23 located in the redevelopment project area in that year if:
24 (a) the plan for the area restricts the use of the property
25 primarily to industrial purposes, (b) the municipality
26 establishing the redevelopment project area is a home rule

1 community with a 1990 population of between 25,000 and
2 50,000, (c) the municipality is wholly located within a
3 county with a 1990 population of over 750,000 and (d) the
4 redevelopment project area was established by the
5 municipality prior to June 1, 1990. This payment shall be
6 in lieu of a contribution of ad valorem taxes on real
7 property. If no such payment is made, any redevelopment
8 project area of the municipality shall be dissolved.

9 If a municipality has adopted tax increment allocation
10 financing by ordinance and the County Clerk thereafter
11 certifies the "total initial equalized assessed value as
12 adjusted" of the taxable real property within such
13 redevelopment project area in the manner provided in
14 paragraph (b) of Section 11-74.4-9, each year after the
15 date of the certification of the total initial equalized
16 assessed value as adjusted until redevelopment project
17 costs and all municipal obligations financing
18 redevelopment project costs have been paid the ad valorem
19 taxes, if any, arising from the levies upon the taxable
20 real property in such redevelopment project area by taxing
21 districts and tax rates determined in the manner provided
22 in paragraph (c) of Section 11-74.4-9 shall be divided as
23 follows, provided, however, that with respect to any
24 redevelopment project area located within a transit
25 facility improvement area established pursuant to Section
26 11-74.4-3.3 in a municipality with a population of

1 1,000,000 or more, ad valorem taxes, if any, arising from
2 the levies upon the taxable real property in such
3 redevelopment project area shall be allocated as
4 specifically provided in this Section:

5 (1) That portion of the taxes levied upon each
6 taxable lot, block, tract, or parcel of real property
7 which is attributable to the lower of the current
8 equalized assessed value or "current equalized
9 assessed value as adjusted" or the initial equalized
10 assessed value of each such taxable lot, block, tract,
11 or parcel of real property existing at the time tax
12 increment financing was adopted, minus the total
13 current homestead exemptions under Article 15 of the
14 Property Tax Code in the redevelopment project area,
15 shall be allocated to and when collected shall be paid
16 by the county collector to the respective affected
17 taxing districts in the manner required by law in the
18 absence of the adoption of tax increment allocation
19 financing.

20 (2) That portion, if any, of such taxes which is
21 attributable to the increase in the current equalized
22 assessed valuation of each taxable lot, block, tract,
23 or parcel of real property in the redevelopment
24 project area, over and above the initial equalized
25 assessed value of each property existing at the time
26 tax increment financing was adopted, minus an amount

1 equal to the change in the current equalized assessed
2 valuation that is attributable to the change caused by
3 the Consumer Price Index for All Urban Consumers
4 during the 12-month calendar year preceding the levy
5 year, minus the total current homestead exemptions
6 pertaining to each piece of property provided by
7 Article 15 of the Property Tax Code in the
8 redevelopment project area, shall be allocated to and
9 when collected shall be paid to the municipal
10 Treasurer, who shall deposit said taxes into a special
11 fund called the special tax allocation fund of the
12 municipality for the purpose of paying redevelopment
13 project costs and obligations incurred in the payment
14 thereof.

15 The municipality may pledge in the ordinance the funds
16 in and to be deposited in the special tax allocation fund
17 for the payment of such costs and obligations. No part of
18 the current equalized assessed valuation of each property
19 in the redevelopment project area attributable to any
20 increase above the total initial equalized assessed value,
21 or the total initial equalized assessed value as adjusted,
22 of such properties shall be used in calculating the
23 general State aid formula, provided for in Section 18-8 of
24 the School Code, or the evidence-based funding formula,
25 provided for in Section 18-8.15 of the School Code, until
26 such time as all redevelopment project costs have been

1 paid as provided for in this Section.

2 Whenever a municipality issues bonds for the purpose
3 of financing redevelopment project costs, such
4 municipality may provide by ordinance for the appointment
5 of a trustee, which may be any trust company within the
6 State, and for the establishment of such funds or accounts
7 to be maintained by such trustee as the municipality shall
8 deem necessary to provide for the security and payment of
9 the bonds. If such municipality provides for the
10 appointment of a trustee, such trustee shall be considered
11 the assignee of any payments assigned by the municipality
12 pursuant to such ordinance and this Section. Any amounts
13 paid to such trustee as assignee shall be deposited in the
14 funds or accounts established pursuant to such trust
15 agreement, and shall be held by such trustee in trust for
16 the benefit of the holders of the bonds, and such holders
17 shall have a lien on and a security interest in such funds
18 or accounts so long as the bonds remain outstanding and
19 unpaid. Upon retirement of the bonds, the trustee shall
20 pay over any excess amounts held to the municipality for
21 deposit in the special tax allocation fund.

22 When such redevelopment projects costs, including,
23 without limitation, all municipal obligations financing
24 redevelopment project costs incurred under this Division,
25 have been paid, all surplus funds then remaining in the
26 special tax allocation fund shall be distributed by being

1 paid by the municipal treasurer to the Department of
2 Revenue, the municipality and the county collector; first
3 to the Department of Revenue and the municipality in
4 direct proportion to the tax incremental revenue received
5 from the State and the municipality, but not to exceed the
6 total incremental revenue received from the State or the
7 municipality less any annual surplus distribution of
8 incremental revenue previously made; with any remaining
9 funds to be paid to the County Collector who shall
10 immediately thereafter pay said funds to the taxing
11 districts in the redevelopment project area in the same
12 manner and proportion as the most recent distribution by
13 the county collector to the affected districts of real
14 property taxes from real property in the redevelopment
15 project area.

16 Notwithstanding any other provision of law, no surplus
17 funds then remaining in the special tax allocation fund
18 may be transferred or paid to any other redevelopment
19 project area unless the municipality receives a report
20 from the joint review board created under subsection (b)
21 of Section 11-74.4-5 approving the transfer of surplus
22 funds remaining in the special tax allocation fund to
23 another redevelopment project area. The joint review board
24 shall convene and issue a written report describing its
25 decision whether or not to allow the transfer. Each member
26 of the joint review board must agree to this decision. The

1 municipality shall give at least 90 days' written notice
2 to the taxing bodies before transferring surplus funds
3 remaining in the special tax allocation fund to another
4 redevelopment project area. If the joint review board does
5 not file a report, it shall be presumed that the taxing
6 bodies approve the transfer.

7 Upon the payment of all redevelopment project costs,
8 the retirement of obligations, the distribution of any
9 excess monies pursuant to this Section, and final closing
10 of the books and records of the redevelopment project
11 area, the municipality shall adopt an ordinance dissolving
12 the special tax allocation fund for the redevelopment
13 project area and terminating the designation of the
14 redevelopment project area as a redevelopment project
15 area. Title to real or personal property and public
16 improvements acquired by or for the municipality as a
17 result of the redevelopment project and plan shall vest in
18 the municipality when acquired and shall continue to be
19 held by the municipality after the redevelopment project
20 area has been terminated. Municipalities shall notify
21 affected taxing districts prior to November 1 if the
22 redevelopment project area is to be terminated by December
23 31 of that same year. If a municipality extends estimated
24 dates of completion of a redevelopment project and
25 retirement of obligations to finance a redevelopment
26 project, as allowed by Public Act 87-1272, that extension

1 shall not extend the property tax increment allocation
2 financing authorized by this Section. Thereafter the rates
3 of the taxing districts shall be extended and taxes
4 levied, collected and distributed in the manner applicable
5 in the absence of the adoption of tax increment allocation
6 financing.

7 If a municipality with a population of 1,000,000 or
8 more has adopted by ordinance tax increment allocation
9 financing for a redevelopment project area located in a
10 transit facility improvement area established pursuant to
11 Section 11-74.4-3.3, for each year after the effective
12 date of the ordinance until redevelopment project costs
13 and all municipal obligations financing redevelopment
14 project costs have been paid, the ad valorem taxes, if
15 any, arising from the levies upon the taxable real
16 property in that redevelopment project area by taxing
17 districts and tax rates determined in the manner provided
18 in paragraph (c) of Section 11-74.4-9 shall be divided as
19 follows:

20 (1) That portion of the taxes levied upon each
21 taxable lot, block, tract, or parcel of real property
22 which is attributable to the lower of (i) the current
23 equalized assessed value or "current equalized
24 assessed value as adjusted" or (ii) the initial
25 equalized assessed value of each such taxable lot,
26 block, tract, or parcel of real property existing at

1 the time tax increment financing was adopted, minus
2 the total current homestead exemptions under Article
3 15 of the Property Tax Code in the redevelopment
4 project area, shall be allocated to and when collected
5 shall be paid by the county collector to the
6 respective affected taxing districts in the manner
7 required by law in the absence of the adoption of tax
8 increment allocation financing.

9 (2) That portion, if any, of such taxes which is
10 attributable to the increase in the current equalized
11 assessed valuation of each taxable lot, block, tract,
12 or parcel of real property in the redevelopment
13 project area, over and above the initial equalized
14 assessed value of each property existing at the time
15 tax increment financing was adopted, minus the total
16 current homestead exemptions pertaining to each piece
17 of property provided by Article 15 of the Property Tax
18 Code in the redevelopment project area, shall be
19 allocated to and when collected shall be paid by the
20 county collector as follows:

21 (A) First, that portion which would be payable
22 to a school district whose boundaries are
23 coterminous with such municipality in the absence
24 of the adoption of tax increment allocation
25 financing, shall be paid to such school district
26 in the manner required by law in the absence of the

1 adoption of tax increment allocation financing;
2 then

3 (B) 80% of the remaining portion shall be paid
4 to the municipal Treasurer, who shall deposit said
5 taxes into a special fund called the special tax
6 allocation fund of the municipality for the
7 purpose of paying redevelopment project costs and
8 obligations incurred in the payment thereof; and
9 then

10 (C) 20% of the remaining portion shall be paid
11 to the respective affected taxing districts, other
12 than the school district described in clause (a)
13 above, in the manner required by law in the
14 absence of the adoption of tax increment
15 allocation financing.

16 Nothing in this Section shall be construed as relieving
17 property in such redevelopment project areas from being
18 assessed as provided in the Property Tax Code or as relieving
19 owners of such property from paying a uniform rate of taxes, as
20 required by Section 4 of Article IX of the Illinois
21 Constitution.

22 (Source: P.A. 102-558, eff. 8-20-21.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law."